



## **NATIONAL AUDIT OFFICE**

### **Management Letter**

#### **Audit of the Award of Contract to Securiport for the Administrative and Management of Immigration Security Services at the Banjul International Airport**

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## **1.0 Introduction**

In pursuance of Section 160(1) (c) of the Constitution, we conducted a special audit of the procurement processes leading to the awards of contract to Securiport and the administration and management of Immigration Security Services under the Build-Maintenance and Transfer modality.

### **1.1 Audit objectives**

Our audit focused on Contract awarded to Securiport by the Government of The Gambia and was designed and performed to achieve the following objectives:

- Assess whether the process leading to the award of contract was free, fair and transparent;
- Examine whether proper monitoring and supervision was done to ensure that terms and conditions of the contract agreements were executed according to plan and within the timeframe;
- Check whether the contract agreement contained sufficient indemnity clauses that fairly safeguard the interest of both parties;
- To ensure that Government key stakeholders such as the Public Private Partnership under the Ministry of Finance and Economic Affairs and the Attorney General under the Ministry of Justice were involved in the contract negotiation prior to the signing of the contract;
- To confirm that a feasibility study was conducted prior to arriving at the Security fee charged for both arriving and departing passengers;
- Ensure that Securiport has an existing IT policy that supports its business continuity plan;
- Ensure that the existing physical and logical network topology conforms to the ISACA standard;
- To ascertain that Securiport existing network devices in use meet the operational requirements;
- Verify that security measures and practices of the network in place, is in line with ISACA standard;

- Ensure continuous review of network infrastructure and equipment to match growth in the demand for Securiport services and provide security updates to enhance data integrity and system availability within the institution;
- To ensure that there exists a plan in place to enhance adequate skills;
- transfer from the Securiport system experts to the Gambian technical and operational team, to the level that they will be able to manage the system independently post project handing over;
- To ensure that there is a clear and reliable data protection policy agreed by Securiport authorities and The Gambia Government that would safeguard by any chance the inappropriate use of data for any other purpose other than it was intended for; and
- To ensure that there is a defined, documented, and tested disaster recovery and business continuity plan.

## **1.2 Methodology**

Our audit involved performing procedures to obtain audit evidence about the information presented and the process leading to the award of contracts for the provision of Civil Aviation and Immigration Security Services.

The audit was carried out in accordance with the terms of the contract, provisions of the Public Finance Act 2014 and the accompanying Financial Regulations 2016.

We also carried out IS audit tests in accordance with Information Systems Audit and Control Association (ISACA) IS Audit Standards.

We planned and performed the audit to obtain all the information and explanations which we considered necessary to provide us with sufficient evidence to give reasonable assurance that the network infrastructure and operation conforms to recognized information system standards.

The audit also examined contracts signed by the Government of The Gambia and Securiport LLC, for the provision of Civil Aviation and Immigration Security Services and E-visa Management System Services for the Government of the Gambia under the Build-Maintain-Transfer Modality.

As part of this audit, we held discussions with Securiport management, Network administrators, Permanent Secretary Ministry of Interior, Officials of the Office of The President, Officials of the Immigration Department, Officials from Ministry of Justice, Accountant General and Ministry of Finance and Economic Affairs.

### 1.3 Scope

The audit examined financial transactions including revenue collections to ascertain government share in accordance with the terms of the contract for the period 1 September 2019 to 31 May 2021.

### 1.4 Structure of the Management Letter

Issues in this Management Letter are presented in the format specified below:

- i. Heading
- ii. Finding
- iii. Implication(s)
- iv. Priority Ranking
- v. Recommendation
- vi. Management Response

### 1.5 Priority ranking of findings

Detail findings have been given a priority ranking of **High**, **Medium** or **Low**. This grading represents the estimated level of risk resulting from the issues identified. A summary of the ranking of these findings is provided in the table below.

Priority	Number of findings
High	34
Medium	2
Low	0

Where the risk identified is ranked **High**, it is imperative that immediate action is taken to address the matter. Failure to address the matter may result to significant weakness, material misstatement or loss.

Where that risk identified is ranked **Medium**, corrective action should be taken on the matter as soon as possible, at least within the financial year in which the risk is reported.

Where the risk identified is ranked **Low**, it is desirable that corrective action be taken as it will result in enhancing controls and improve efficiency.

## 1.6 Conclusion

There is scope for significant improvement in transparency especially in the area of negotiations and awarding of Government contracts. This is evident from the numerous clauses of this contract that tend to benefit Securiport at the expense of government. One of the clauses absolved Securiport of any liability for any delays in the provision of services while a separate clause of the contract holds government to account for any delay in the collection of the security fee.

Securiport relied on this clause to demand payment of GMD 164 million from government for the late implementation of the project. This could have been avoided if government had considered the comments, and advice provided by Ministry of Justice before the contract was signed. The extension of the contract to additional 5 years exposes government to high termination cost if it chooses to terminate the contract before its term ends.

There is also a need for the involvement of key stakeholders in any contract negotiation including the Ministry of Finance and Economic Affairs and the Ministry of Justice whilst the involvement of the Office of the President in the awarding of these contracts is recognised, its consummation of the entire contract alone without the involvement of key stakeholders raises a lot of suspicion of impropriety and corruption.

There is a need to improve training of immigration officers to be able to setup the immigration information control system (IICS) servers through all the stages and control the database management and system administration.

A detailed technical and financial proposal was not provided by the company (Securiport) for review by relevant stakeholders in order to assess whether the company has the financial means to embark on such an investment.

These issues highlighted above have necessitated the urgency to review the contract in its entirety with possible amendments for sustained mutual benefit.

## **2.0 Executive Summary**

### **2.1.1 Entering an unsolicited proposal without regard to competitive tendering**

We noted that an unsolicited proposal was first submitted by an agent of Securiport to the office of the president. This was followed by a stakeholder meeting at The Gambia Immigration Headquarters to explore the viabilities and sustainability of having such services at the entry points. However, this unsolicited proposal was not subjected to competitive procurement bidding before the awarding of the contract to Securiport. Unsolicited proposals often raise concerns in terms of bias, corruption and lack of transparency and undermine the legitimacy and success of the project. **[Ref: 3.1.1]**

### **2.1.2 Poor implementation of the project**

Our discussions with officials revealed government failed to obtain approval from the International Air Transport Association (IATA) to allow airlines to include the security fee in the air tickets as The Gambia was already considered an expensive destination with numerous airport fees already embedded in the air tickets and airlines were not willing to accept and include additional fee in the tickets of passengers.

This delayed the implementation process of the project and eventually resulted to a separate arrangement where staff of Securiport were deployed at the airport terminal to collect the security fee. There is a risk that tourist might choose other less expensive destinations leading to reduction in foreign exchange into the country. **[Ref: 3.1.2]**

### **2.1.3 Absence of evidence of assessment of technical and financial proposal of the project prior to signing of contract**

A request for a copy of both the technical and financial proposals was made to the Office of the President, Ministry of Interior as well as Immigration but this information remain outstanding up to the time of finalising this report. There is a risk that this project was not subjected to a comprehensive analysis of socio-economic viability and implications on government budgetary resources. **[Ref: 3.1.3]**

### **2.1.4 Non- involvement of Directorate of Public Private Partnership-Ministry of Finance in contract negotiation**

During our audit, we noted that the Directorate of Public Private Partnership (PPP) at the Ministry of Finance and Economic Affairs were not involved in the contract negotiation between Government of The Gambia and Securiport. Therefore, our audit could not ascertain that this project is cost-benefit justified, and represents the least-cost approach to delivering the expected benefits. The lack of transparency in the award of Government contracts suggests that contracts are being awarded to favour service providers in exchange for kickbacks. **[Ref: 3.1.4]**



### **2.1.5 Failure to adhered to legal advice**

A review of the signed contract between the Government of The Gambia and Securiport and from several correspondences amongst the various stakeholders revealed that the contracting authorities such as the Office of the President, Ministry of Interior and Immigration went ahead and signed the contract without taking into account the legal advices, observations and recommendations by the chief legal adviser of the Government (Attorney General). There is a risk that the contract agreement lacks sufficient indemnity clauses that fairly safeguard the interest of The Gambia and her citizens. **[Ref: 3.1.5]**

### **2.1.6 Extension of contract duration**

During the audit, we noted through a letter referenced AG 310/01/PART 6 (6) and dated 12 July 2016 from the Attorney General's Chambers strongly advising against the use of automatic renewal clause and that the contract term should not exceed five years as opposed to Ten (10) years stipulated in the provision.

Our discussions with officials revealed that the extension of the contract duration from 10 to 15 years was as a result of the late implementation of the project.

The audit noted with concern that instead of shortening the contract to 5 (five) years as advised by the Attorney General it was extended to a longer period of 15 (fifteen) years.

This means that Government implicit contribution to this project is more than the investment made by Securiport. **[Ref: 3.1.6]**

### **2.1.7 No monitoring and evaluation committee on the implementation of the contract**

We noted that there was no monitoring and evaluation team by the Government of the Gambia to ensure that services provided by Securiport are delivered continuously and to a high standard, in accordance with the contract, and revenues collected from the security fee are made accordingly. In the absence of monitoring the services delivered, it will be difficult to ensure that the contractual responsibilities and risk allocations are maintained in practice, and the Government's responsibilities and risk are managed efficiently. **[Ref: 3.1.7]**

### **2.1.8 Management and control of receipt books**

During our audit, we noted that receipt books used for the collection of Security Fee by Securiport were printed from private printing services (MS Design). These receipt books are controlled and managed by Securiport as opposed to Accountant General in contravention to both the Public Finance Act and the Financial Regulations. It would be difficult to properly account for government revenue if revenue books are not controlled and managed by the Accountant General. **[Ref: 3.1.8]**

### **2.1.9 Opening of Bank Accounts without GCAA being a Signatory**

We noted that Securiport opened four (4) cash collection accounts in four (4) currencies with Guarantee Trust Bank (GTB) without notifying Gambia Civil Aviation Authority (GCAA). This is a deliberate breach of an important provision of the contract by Securiport at the start of the implementation of this project. **[Ref: 3.1.9]**

### **2.1.10 Security Fee collections**

We noted that Securiport in September 2020 put up booths at the Airport and solely collected Security fees from arriving and departing passengers. The collection and lodgments of these monies were independently done by officials of Securiport without the participation of Government of the Gambia through its representative (GCAA). The audit could not ascertain full transparency in the accounting of Security Fee collections and lodgments because of the failure of Government of The Gambia or its representative participating in the revenue collection. **[Ref: 3.1.10]**

### **2.1.11 Exemption of security fee for service and diplomatic passport holders**

During our audit, we noted that diplomatic and service passport holders do not pay the security fee of \$20 or D1, 000. Discussions with staff of Securiport and personnel at GCAA revealed that such passport holders are exempted from the fee contrary to annex III (II) 5 of the contract. Failure of the diplomatic and service passport holders paying security fee is a huge loss of revenue to both Government and Securiport. **[Ref: 3.1.11]**

### **2.1.12 Depositing cash collections to Securiport operational account**

During our audit, we noted that cash collections totalling **D4, 025,040.00, USD 16,765.00** and **CFA 21,500.00** respectively were deposited to the operational account of Securiport instead of the cash collection account. There is risk that the cash collections are understated thus denied Government of the Gambia its share of the revenue. **[Ref: 3.1.12]**

### **2.1.13 Transfer of funds from collection account to operations account**

A review of the cash collection dollar bank account (201/126736/2/1/1) showed instances where monies totalling **USD207,600** equivalent to **D10,948,824.00** was transferred to the Operational dollar account (201/126736/2/1/0) of Securiport even before the sharing of revenue. There is a risk that Securiport withdraws from the cash collection account at their discretion without seeking any approval by GCAA. **[Ref: 3.1.13]**

#### **2.1.14 Difference in revenue reported by Securiport and expected revenue**

Based on our calculations, we noted under reporting of revenue collected by Securiport amounting to **\$ 250,315.93** which is equivalent to **D12, 928,817.70** between expected revenue based on our calculations and the revenue reported by Securiport for the periods under review. There is risk that the actual revenue collected from passengers for this period was not fully accounted in the books. [Ref: 3.1.14]

#### **2.1.15 Under banking of receipts**

During our audit, we noted differences of **D 5,580,985.00** and **USD 160,093.00**, respectively between receipts captured in the POS and the amounts deposited in the cash collection account. There is a risk that not all collections made from the security fee were deposited to the cash collection account. [Ref: 3.1.15]

#### **2.1.16 Omission of collections from the Point of Sale**

Our review of the cash collection sheets showed that collections totalling **D47, 000, €12,045** and **£3,190** respectively were made from security fee. However, these collections did not reflect in the system receipt records (POS). There is a risk that the receipts for these transactions were not provided for audit. [Ref: 3.1.16]

#### **2.1.17 Difference between cash collection sheet and the Point of Sale**

During our audit, we performed our reconciliation of the amounts recorded in the collection sheet and the amounts in the POS and noted a difference amounting to **D444, 540.00** and **USD 130,768.00** respectively. There is a risk that these transactions were completely omitted in the POS data. [Ref: 3.1.17]

#### **2.1.18 Salary paid from daily collections**

Examinations of the collection sheet revealed that receipts totalling **D347, 190.00** in respect of security fee were collected between the 28<sup>th</sup> December 2020 and 31<sup>st</sup> December 2020. A review of the bank statement shows only **D27, 190.00** were deposited during this period leaving a balance of **D320, 000.00** which was used to pay staff salaries based on the authorization email correspondence from the Managing Director of Securiport. This is a deliberate attempt by Securiport to suppress and divert cash collections for personal benefits. [Ref: 3.1.18]

### 2.1.19 Late Payment of GCAA's Share

During our audit, we noted that since the collection of security fee started in September 2020 to April 2021, there was no transfer of 25% Government share to GCAA account. There is serious lack of monitoring by the Government of The Gambia through GCAA over the operations of the project. [Ref: 3.1.19]

### 2.1.20 Failure to deposit cash collections

During our audit, we noted that cash collections totaling **CFA 858,000.00** in respect of security fee were receipted; however, there was no evidence of deposit of these collections to the cash collection account. There is risk that the cash collections were understated thus denied Government of the Gambia of its share of revenue. [Ref: 3.1.20]

### 2.1.21 Un-presented receipts

A review of the cash collection bank statements for both dollar and pound sterling accounts revealed deposits totaling **USD3, 235** and **GBP6, 780** respectively, were made on the dates shown in the table below. Our inspection of the manual receipts showed no corresponding receipt of Security fee collected on the same period for both dollar and Pound. This implies that the manual receipts for these transactions were not presented for our audit. [Ref: 3.1.21]

Date	Details	USD	GBP
9/12/2020	Cash deposited into Dollar a/c	3,235.00	
14/12/2020	Cash deposited into GBP a/c		790.00
14/12/2020	Cash deposited into GBP a/c		1,285.00
17/12/2020	Cash deposited into GBP a/c		4,705.00
<b>Total</b>		<b>3,235.00</b>	<b>6,780.00</b>

### 2.1.22 Failure to bank on daily basis

We noted that revenue collections totaling **D2, 407,405.00** in respect of proceeds from security fee were not banked on time and in some instances took at least 3 to 6 days before it was finally lodged to the bank by officials of Securiport. The fact that cash collections are not banked on daily basis increase the risk of fraud and other irregularities as cash is highly susceptible to fraud. [Ref: 3.1.22]

### **2.1.23 Difference between amount collected and banked**

Our inspection of the manual receipts showed collections totaling **USD300** was made from 11 December to 13 December 2020. However, we noted that deposits made for the same period showed **USD 8, 487** indicating a difference of **USD8, 187** between the collections shown on the receipts and amount deposited. There is a risk that revenue collections are not accounted for in full leading to potential misappropriation of revenue. **[Ref: 3.1.23]**

### **2.1.24 Failure to provide Cash Collection Bank Statement**

During the audit, several requests were made to Securiport for the provision of the security fee cash collections bank statements from January 2021 to May 2021 but this remained outstanding up to the time of writing this report. There is a risk that not all security fees collections for the period in scope were lodged into this account. **[Ref: 3.1.24]**

### **2.1.25 Failure to file tax returns**

Our discussions with officials from the Gambia Investment and Export Promotion Agency (GIEPA) revealed that the agency did not receive any application from Securiport for a Special Investment Certificate. Therefore, although contract exempt the company from all forms of tax, it is still liable to pay tax since it failed to obtain a Special Investment Certificate for tax exemption. There is a risk that Government contribution to this project is at least equal to, if not more than the initial investment incurred by Securiport. **[Ref: 3.1.25]**

### **2.1.26 Failure to pay tax liability**

During our audit, we noted that a tax assessment notice was prepared and submitted to Securiport for the year ended 31 December 2020 by the Gambia Revenue Authority. This assessment includes both corporate tax amounting to **D334, 228.15** and **D761, 801.03** respectively for end 2019 and 2020; and Education Levy amounting to **D98, 226.37** for the year ended 31/12/2020. There is a risk that Government contribution to this project is at least equal to, if not more than the initial investment incurred by Securiport. **[Ref: 3.1.26]**

### **2.1.27 Failure to pay expatriate quota (payroll) tax**

During our audit, we observed foreign nationals working as employees of Securiport. Our attempt to establish the number of foreign employees at Securiport was unsuccessful as a list of foreign employees was not provided for review up to the time of finalising this report. There is a risk that Securiport is engaging in tax evasion thereby causing loss of revenue to the Government of the Gambia. **[Ref: 3.1.27]**

### **2.1.28 Inappropriate payment of accrued arrears**

During the audit, we noted that approval was granted by Ministry of Finance to make payment of **D164, 053,036.00** to Securiport towards the arrears of revenue claimed to have been accrued from 1 October 2019 to 31 August 2020 when the project could not commence due to non-enforcement of agreed security fee collection by government. Discussion with government officials revealed that the delay was caused by engagements with IATA to request a code to be embedded in air tickets which was however denied due to The Gambia being considered as an expensive destination. There is a risk that public funds were spent on paying arrears for which the Government had no obligation to pay thereby causing financial loss to Government. **[Ref: 3.1.28]**

### **2.1.29 Training of Immigration Officers**

During the audit, we noted that immigration staff administering the system were given training only on the operations aspect of the system. Training on database management has not been provided as stipulated in the contract. Failure to provide training on database and system administration is of great concern, as it could result in discontinued operations in the event of major issues after the contract has phased out. **[Ref: 3.1.29]**

### **2.1.30 Backup of data**

During our audit, we noted that the immigration staff assigned to administer the system were not involved when the automatic data backup was being set up by Securiport. Copies of the backup are given to the commissioner on a yearly basis without the involvement of the immigration IT staff to verify that it is up to date. The non-involvement of the Government IT staff in taking backups and failure to test the backups could result in permanent data loss or partial recovery in the event there is system crash while the contract is phased out and copies of the backup kept by the commissioner are also corrupted. **[Ref: 3.1.30]**

### **2.1.31 Disaster recovery site**

During our audit, we discovered that there was no disaster recovery site in place for the safekeeping of backups. There is a high risk of complete data loss in case of natural disasters like fire outbreak, earthquake, etc. Keeping backups within the same place as the primary office remains a risk. **[Ref: 3.1.31]**

### **2.1.32 Computer antivirus software**

During our audit, we noted that the computers used for daily operations do not have antivirus installed. There is a risk that malware infection affecting one computer can spread quickly within the network and cause permanent data loss. **[Ref: 3.1.32]**

### **2.1.33 Unused network Switch port not disabled**

During the audit, we observe that unused ports of the switches were not disabled. This may enable a malicious user to access confidential data or malware activities that may affect the operation of the systems. There is a risk that unused network switch ports left open increases the possibility of unauthorized users gaining connectivity to the network. **[Ref: 3.1.33]**

### **2.1.34 Active switch port open to connect any device (No port Security)**

During our audit, we noted that all active network switch ports connecting devices were left open to physically allow successful connection of any device. Without proper restriction of device connection to active switch ports, unauthorized devices could be successfully connected to those active ports and eventually gain access to the network and do malicious activity. **[Ref: 3.1.34]**

### **2.1.35 Network Switch Configuration**

During our audit, we noted security vulnerability in the configuration of the VLANs. The Default VLAN is used for the core Immigration System (IICS) which creates a risk to the security of the system and the Data. Using a default VLAN increases the risk of unauthorised access to data especially when used for the core Immigration System (IICS). **[Ref: 3.1.35]**

### **2.1.36 Linking of dependencies of Diplomatic Passport holders**

During the audit, we noted that the Immigration Information Control System (IICS) do not have a function to identify children and spouses of diplomatic passport holders possessing ordinary passports as dependants of diplomats. Instead, they are captured or identified in the system as ordinary passport holders but exempted from paying the security fee for being dependants of diplomats. This creates potential problems during the reconciliation information captured in the system and information kept on accounting records. There is a risk that accounting records might be manipulated to understate revenue as different information exist between the system and the accounting records. **[Ref: 3.1.36]**

## **3.0 Detailed Findings**

### **3.1.1 Entering an unsolicited proposal without regard to competitive tendering**

#### **Finding**

During our discussions with the officials of the Office the President involved in the negotiation of this contract, we noted that an unsolicited proposal was first submitted by an agent of Securiport to the office of the president. This was followed by a stakeholder meeting at The Gambia Immigration Headquarters to explore the viability and sustainability of having such services at the entry points. This unsolicited proposal should be subjected to competitive procurement bidding before a contract can be awarded.

A task force was set up thereafter comprising representatives from the Office of the President, Gambia Immigration Department, GIEPA, Ministry of Tourism and Culture, Ministry of Justice and the Gambia Civil Aviation Authority to embark on a study tour to the Republic of Sierra Leone from the 19<sup>th</sup> to 22<sup>nd</sup> March 2018 where the same services has been implemented by Securiport.

The objective of the study tour according to the officials was to learn and gather first-hand information regarding the operation of Securiport in the sister Republic of Sierra Leone, the positive impact of Integrated Immigration Control System (IICS) and procedures to follow during the negotiation of the contract.

However, the task force failed to advice government to subject the proposal to competitive bidding with the guidelines issued by Directorate of Public Private Partnership-Ministry of Finance.

#### **Implication**

- Unsolicited projects may divert government attention from a planned approach to infrastructure as a whole. In a government planning process, public agencies identify projects that respond directly to infrastructure plans and previously identified societal and economic needs. The primary motivation of a private entity submitting a project idea is, however, to further its own interests, which may not be aligned with those of the government or society.
- Negotiating with a project proponent based on an unsolicited proposal in the absence of a transparent or competitive procurement process can create problems. It could result in poor value for money from the PPP project, given the absence of competition.
- Unsolicited proposals often raise concerns in terms of bias, corruption and lack of transparency and undermine the legitimacy and success of the project.



## Priority

High

## Recommendation

- We recommend that the contract be reviewed and where there are abnormalities and wrongs, be corrected with immediate effects.
- Risk and losses where exist should be borned by Securiport and not be transferred to the Government of the Gambia.

## Management Response

Response	Our findings revealed that the unsolicited proposal was not shared with PPP Directorate for review. The PPP Directorate has confirmed the said proposal does not exist in their records, However, the approach taken was a directive based on two minutes sent to His Excellency the President on 4 <sup>th</sup> April 2018 and 12 <sup>th</sup> May 2018. Furthermore, on 4 <sup>th</sup> June 2018 a letter referenced OP217/457/01 TEMP XII (60-YS) addressed to Director General Gambia Immigration Department conveying an Executive Approval for the signing of the contract on behalf of the Government of the Gambia with Securiport LLC. The unsolicited proposal was subjected to Cabinet for review, discussion and approval.
Action to be taken	In light of the fact that the contract has been signed and Securiport is already operational and given that reservations about the contract were expressed by the PPP Directorate and pervious SG, the Office of the President should now instruct, the Contract Management Committee, Ministry of Justice and other stakeholders to reconvene to re-examine the contract provisions, come up with a position paper to advise the Government on the way forward and a good exit strategy.
Officer responsible	OP
Date when situation will be regularised	To be determine in consultation with stakeholders and approval by Cabinet.

## **Auditor's Comment**

We urge the office of the president to consult with Ministry of Justice and PPP Directorate to review the entire contract with urgency to ensure that the interest of the government and its citizens is protected.

### **3.1.2 Poor implementation of the project**

#### **Finding**

During the audit, we noted that government is required to issue directive to airlines operating at Banjul International Airport to collect from passengers on behalf of Securiport, a security fee for each arriving and departing international passengers.

The task force set up by government to assess the viability of the project recommended the replacement of the 15% sales tax currently levied on air ticket with the new security fee considering the numerous charges included in the air-ticket. However, executive approval from Office of The President was issued to forge ahead with the contract without considering this recommendation.

Our discussions with officials revealed government failed to obtain approval from the International Air Transport Association (IATA) to allow airlines to include the security fee in the air tickets as The Gambia was already considered an expensive destination with numerous airport fees already embedded in the air tickets, and airlines were not willing to accept and include additional fee in the tickets of passengers.

This delayed the implementation process of the project and eventually resulted to a separate arrangement where staff of Securiport were deployed at the airport terminal to collect the security fee.

#### **Implication**

The administrative procedure of cash payment of the security fee at the airport creates hassle and inconvenience to passengers as they had to queue at the terminal to make this payment.

There is a risk that tourists might choose other less expensive destination leading to reduction in foreign exchange into the country.

There is a risk of public outcry in respect of this security fee leading to civil unrest.

#### **Priority**

High

#### **Recommendation**

We recommend a complete review of this project by the Government of the Gambia through the Directorate of PPP and weigh the economic and social benefits it will yield for the country.

### Management Response

Response	
Action to be taken	
Officer responsible	
Date when situation will be regularised	

### Auditor's Comment

No response received from management. Therefore, the finding remains unresolved up to the time of finalising this report.

### **3.1.3 Absence of evidence of assessment of technical and financial proposal of the project prior to signing of contract**

#### **Finding**

Financial proposal will assist the Government to determine the viability of this project taking into consideration the effect of implementation of the project on key stakeholders and the citizenry at large.

A technical proposal is a document that contains an introduction to the product, an explanation of how it will help address the recipient's problem, the company's execution plan, and technical details of the deal.

Discussions with officials from the Ministry of Finance revealed that at no time was a technical or financial proposals provided for scrutiny to the Ministry either by Securiport or the contracting agencies (Ministry of Interior, Immigration and Office of the President) prior to the signing of the contract.

A request for a copy of both the technical and financial proposals was made to the Office of the President, Ministry of Interior as well as Immigration but this information remains outstanding up to the time of finalising this report.

#### **Implication**

- In the absence of a Financial Proposal, it will be difficult to ascertain whether the company has the financial ability to undertake such an investment,
- The opportunity to review the financial proposal of Securiport's long-term plan for the investment has been lost.
- There is a risk that the project was not subjected to a comprehensive analysis of socioeconomic viability and implications on government budgetary resources.
- There is a risk of negligence and abuse of office by officials responsible for negotiating and signing of this contract.

#### **Priority**

High

#### **Recommendation**

We urge the contracting agencies to provide the technical and financial proposals of this project to the PPP for their review and evidence of this be furnished to the National Audit Office for verification.

## Management Response

Response	None of the contracting agencies is in possession of the Financial and Technical Proposal.
Action to be taken	OP to request through MOI for a copy of the Financial and Technical proposal to be submitted to Ministry of Finance (PPP),
Officer responsible	OP
Date when situation will be regularised	End of July 2022

## Auditor's comment

It appears that government through the Office of The President had entered into this contract without having access to the Financial and Technical proposals.

This is indicative of serious oversight and negligence by the relevant officers. This can be exploited by Securiport to obtain unfair financial advantage over government. We therefore recommend a thorough review of the contract by government to remedy anomalies in the contract.

### **3.1.4 Non-involvement of Directorate of Public Private Partnership-Ministry of Finance in contract negotiation**

#### **Finding**

The Directorate of Public Private Partnership at the Ministry of Finance has the responsibility among others to provide technical assistance and review opinion regarding the viability of proposed projects and make recommendations to support contracting authorities on all matters relating to Public Private Partnership.

During our audit, we noted that the Directorate of Public Private Partnership (PPP) at Ministry of Finance and Economic Affairs was not involved in the contract negotiation between Government of The Gambia and Securiport. Therefore, our audit could not ascertain that this project is cost-benefit justified and represent the least-cost approach to delivering the expected benefits.

#### **Implication**

- This is a deliberate disregard to the rules and regulations in the negotiations of PPP contracts.
- Failure to involve key stakeholders in the contract negotiation implies that there was no transparency in the whole process leading to the signing of the contract.
- The lack of transparency in the award of Government contracts suggests that contracts are being awarded to favoured service providers in exchange for kickbacks.

#### **Priority**

High

#### **Recommendation**

- We recommend that the contract be reviewed in its entirety to ensure that the project is cost-benefit justified, and represents the least-cost approach to delivering the expected benefits
- Government of The Gambia re-engage relevant stakeholders so that the contract can be reviewed for any amendments where appropriate.
- We recommend that appropriate actions be taken against responsible officials who negotiated and awarded a contract of this nature without involvement of the Directorate of PPP.

## Management Response

Response	As highlighted in 3.1.3 this office agreed with recommendation to review the contract in its entirety to ensure that the project is cost-benefit justified, and represent the least-cost approach to delivering the expected benefit.
Action to be taken	The Office of the President should now instruct the Contract Management Committee, Ministry of Justice and other stakeholders to reconvene to re-examine the contract provisions, come up with a position paper to advise the Government on the way forward and a good exit strategy or failing that proposed amendments were appropriate. With regard to recommendation that appropriate actions be taken against responsible officials who negotiated and awarded a contract of this nature without the involvement of PPP Directorate, this will refer to Cabinet for decision. Where the officers were found liable, administrative actions will be taken in accordance with Civil Service Regulation.
Officer responsible	OP
Date when situation will be regularised	To be determine in consultation with stakeholders and approval by Cabinet.

## Auditor's comment

Management's response is noted.



### **3.1.5 Failure to adhered to legal advice**

#### **Finding**

During the audit, we noted that the initiative to conceive a security system at the airport began in 2016. This is evidenced through letters/correspondences July 2016, December 2017 and May 2018 from the Ministry of Justice (MoJ) to the permanent Secretary Ministry of Interior, Secretary General and Director General Immigration respectively. These correspondences highlighted several observations and recommendations for consideration before any contract is signed with Securiport. This includes conducting due diligence, problems associated with unsolicited proposals for public-private partnership projects and suggested renegotiation and redrafting of the agreement in its entirety.

However, a review of the signed contract between the Government of The Gambia and Securiport revealed that the contracting authorities such as the Office of the President, Ministry of Interior and Immigration went ahead to sign the contract without taking into account the legal advice, observations and recommendations by the Attorney General.

Details of listing of main issues identified from the clauses of the draft contract for review can be seen in **See Appendix A (i) and A(ii)**.

#### **Implication**

- There is a risk that the contract agreement lacks sufficient indemnity clauses that fairly safeguard the interest of The Gambia and her citizens.
- This is a lack of transparency in the award of Government contracts which suggests that contracts are being awarded to favoured service providers in exchange for receiving kickbacks.

#### **Priority**

High

#### **Recommendation**

- The Office of the President, Ministry of Interior and Immigration should provide explanation as to why legal advice issued by the Attorney General's Chambers were not considered prior to signing of the contract.
- We recommend that a thorough investigation be carried out to establish the complete facts of the contract and establish who is responsible for the disregard to the advice of the principal legal adviser of the government.
- Appropriate measures should be taken against the officials responsible.

- We recommend that a thorough investigation be carried out to establish the complete facts of the entire awarding of this contract, to establish the officials responsible for this gross negligent and appropriate action taken to avoid future recurrence.
- We recommend the review of the entire contract to ensure that the observations and recommendations issued by the Attorney General’s Chambers is considered.

**Management Response**

Response	The legal advice from MOJ conveyed in a letter referenced AG90/114(286)(7) was addressed to Immigration Department on 17 <sup>th</sup> May 2018 which OP was copied that clearly stated that the government should not enter any contract negotiation with Securiport LLC as it will lead to a breach of contract and thereby exposing the Government to legal and financial liability as the same service is included in the SEMLEX contract. In addition, a former SG had advised against “entering any negotiation/contract with Securiport because the existing SEMLEX contract covers border control and exit and entering points at zero cost and no revenue sharing”.
Action to be taken	Office of the President should now instruct, the Contract Management Committee, Ministry of Justice and other stakeholders to reconvene to re-examine the contract provisions, come up with a position paper to advise the Government on the way forward and a good exit strategy. Where the officers were found liable, administrative actions will be taken in accordance with Civil Service Regulations.
Officer responsible	OP
Date when situation will be regularised	To be determine in consultation with stakeholders and approval by Cabinet.

**Auditor’s comment**

Management’s response is noted.

### **3.1.6 Extension of contract duration**

#### **Finding**

During the audit, we noted through a letter referenced AG 310/01/PART 6 (6) and dated 12 July 2016 from the Attorney General's Chambers strongly advising against the use of automatic renewal clause and that the contract term should not exceed five years as opposed to Ten (10) years stipulated in the provision.

However, despite this advice, Government forged ahead with the proposed contract and on 20<sup>th</sup> June 2018 entered a contract with Securiport LLC - a company incorporated in Delaware, USA for the provision of Civil Aviation and Immigration Security Services (CAISS) and E-visa management system services for the Government of The Gambia under Build Maintain-Transfer for a period of 10 years.

We also noted through a letter referenced OP 217/457/01/ Temp: XI (70-EOC) and dated 18<sup>th</sup> March 2019 from the Office of the President referring to a decision that was reached to defer the charging of user fees to 1<sup>st</sup> October 2019 in a bid to avert negative impact on the travelling public. The decision according to the letter was communicated to Securiport LLC and the company reverted with Addendum to this effect.

The letter directed the Director of Immigration to invite the General Manager of Securiport LLC and other signatories to the original contract for signing of Addendum on or before Friday 22<sup>nd</sup> March 2019.

Furthermore, we noted that an addendum to this contract was prepared and signed on 29<sup>th</sup> March 2019 between the Government and Securiport LLC which modified article 3.4 of the original contract by adding extra 5 years to the original contract thus extending the duration of this contract to 15 years by adding extra 10 year period unless any of the parties decides to terminate it by giving written notice of such decision within a period of Six months in advance of the expiration date of this contract.

The decision to extend the contract by additional 10 years directly refutes the recommendation given by the Attorney General that the term of contract be limited to 5 years subject to review before any extension could be considered.

Discussion with officials revealed that this extension was necessary to cover for the late implementation of the project by government.

#### **Implication**

- The justification to extend contract by additional 10 years as a result of late implementation of the project is not considered plausible and exposes government to high termination cost if it chooses to terminate the contract before the expiry of the period.

- This is a lack of transparency in the award of Government contracts. It suggests that contracts are being awarded to favoured service providers with the intention of receiving kickbacks from those favoured service providers.
- This means that Government implicit contribution to this project is more than the investment made by Securiport.

**Priority**

High

**Recommendation**

- The contracting agencies such as Office of the President and the Immigration department should give plausible explanation for agreeing to extend the duration of this contract from ten (10) years to fifteen (15) years.
- We recommend that a thorough investigation be carried out to establish the complete facts of the contract and establish who is responsible for the disregard to the advice of the principal legal adviser of the government.
- Appropriate measures should be taken against the officials responsible.

**Management Response**

Response	In retrospect, The Office of the President agrees that the justification to extend contract by additional 10 years as a result of late implementation of the project is not considered plausible and exposes government to high termination cost if it chooses to terminate the contract before the expiry of the period. The request for extension was submitted by Securiport on 8 <sup>th</sup> January 2019. The delay registered was just for one year from June 2018. The implementation of the project started in 2020. However, the Addendum was already signed in 2019. The decision to extend and signed addendum was communicated by OP via a letter OP217/457/01 TEMP XI (70-EOC).
Action to be taken	Office of the President will work with Contract Management Committee, Ministry of Justice and other stakeholders to re-

	<p>examine the contract provisions including the extension period to come up with a position paper and advise the Government on the way forward. Based on their findings a thorough investigation will be carry out to established the fact of the contract, scope and responsibility of the person involved in the total disregard of the advice given by the Principal Legal Adviser of the Government.</p> <p>The matter will be referred to Cabinet and where the officers find liable, administrative action will be taken in accordance with the Civil Service Regulations.</p>
Officer responsible	OP
Date when situation will be regularised	To be determine in consultation with stakeholders and approval by Cabinet.

**Auditor’s Comment**

Management’s response is noted

### 3.1.7 No monitoring and evaluation committee on the implementation of the contract

#### Finding

Managing PPP contracts involves monitoring the requirements and enforcements of such contracts and managing the relationship between the public and private partners. The contract management stage spans the lifetime of the PPP agreement from the effective date of the contract to the end of the contract period.

We noted that there was no monitoring and evaluation team by the Government of the Gambia to ensure that services provided by Securiport are delivered continuously and to a high standard, in accordance with the contract, and revenues collected from the security fee are made accordingly.

#### Implication

In the absence of monitoring the services delivered, it will be difficult to ensure that the contractual responsibilities and risk allocations are maintained in practise, and the Government's responsibilities and risk are managed efficiently.

#### Recommendation

We recommend the contracting authorities engage the Directorate of PPP to help in setting up a strong monitoring team to ensure that services delivered are in accordance with the contract.

#### Management Response

Response	
Action to be taken	
Officer responsible	
Date when situation will be regularised	

#### Auditor's Comment

No response is received from management. Therefore, the finding remains unresolved up to the time of finalising this report.

### 3.1.8 Management and control of receipt books

#### Finding

Section 6(4) of the Public Finance Act dealing with the duties of the Accountant General stipulates among other things that, "*The duties of the Accountant General include-*  
*(d) to see that proper provision is made for safe keeping of all public moneys, stamps, securities and valuable documents;*"

*(o) to maintain all documents and records prescribed for him or her in this Act and Accounting manual, in particular-*

*(iv) safes and keys, accountable financial stationery, stamp duty, write-offs, and all stocks, shares, debentures and other securities held by Government".*

Financial Regulations Part IX 58 further requires that,

*(1) Only receipt books, licences, tickets or other official forms of receipt approved, supplied and controlled by the Accountant General shall be used for acknowledgement of the receipt of government moneys.*

During our audit, we noted that receipt books used for the collection of Security Fee by Securiport were printed from private printing services (MS Design). These receipt books are controlled and managed by Securiport as opposed to Accountant General in contravention to both the Public Finance Act and the Financial Regulations.

#### Implication

- This is a very serious violation of the Public Finance Act and Financial Regulations.
- There is a risk that the revenue books presented for our audit is not the entire books printed and used.
- This is a serious negligence from the side of GCAA for allowing Securiport to independently outsource the printing, managing and controlling of revenue books.
- It would be difficult to properly account for government revenue if revenue books are not controlled and managed by the Accountant General.

#### Priority

High

#### Recommendation

We recommend that revenue books used for the collection of government revenue are requested from Accountant General

## Management Response

Response	<p>It is the contention of Securiport that Section 6(4) of the Public Finance Act dealing with the duties of the Accountant General stipulates among other things, 'The duties of the Accountant General include-</p> <p>(d) to see that proper provision is made to safe keeping of all public monies, stamps, securities, and valuable documents.</p> <p>It is our opinion that this statutory provision has no bearing or relevance with the financial operations of a private company such as Securiport, which is registered under the Company's Act and within which the company operates. Therefore, it should have been the duty and responsibility of GCAA to ensure the requisite receipt books, licenses, tickets, or other official forms of receipts approved were acquired and supplied to Securiport for the compliance of the above-mentioned statutory provision. In the absence of this requirement, Securiport has no portion other than to print receipt books to properly record financial transactions pertaining to the operation. It is therefore our contention that the serious violation of the Public Finance Act and Financial regulations was not occasioned by Securiport. Securiport hereby categorically states that the revenue books presented for the audit are the entire books presented.</p>
Action to be taken	Electronic System (POS) is currently being used.
Officer responsible	N/A
Date when situation will be regularised	N/A



## **Auditor's Comment**

Section 1.9 of the contract states *“In the performance of any services pursuant to the provisions herein Securiport shall not act as a government agent or representative. Securiport shall have no authority to assume any responsibility or obligations whatsoever on behalf of the government, except for such responsibilities or obligations expressly stated herein.”*

In the absence of an authority from government or its representative, Securiport shall not independently contract a private printing service for the provision of revenue books, maintained and controlled by the company.

### 3.1.9 Opening of Bank Accounts without GCAA being a Signatory

#### Finding

Section 2.2.1.1 (ii) of the contract requires, “*The GCAA will open conjointly with Securiport a bank account designated for this purpose to be jointly managed by GCAA and Securiport.*”

Contrary to the above provision, Securiport went ahead to establish banking arrangements with Guaranty Trust bank to lodge all proceeds from the security fee under the contract from September 2020 to April 2021 without Government signatories.

We noted that Securiport opened four (4) cash collection accounts in 4 currencies with Guaranty Trust Bank (GTB). Details of bank accounts are shown in the table below:

Account Number	Currency
0201/0126736-8/001/0001/001	Dalasi
0201/0126736-8/002/0001/001	Dollar
0201/126736-8/003/0001/000	Pound
0210/126736-8/046/0001/000	Euro

Discussions with officials of the GCAA revealed that Securiport opened these accounts without notifying the authority.

#### Implication

- This is a deliberate breach of an important provision of the contract by Securiport at the start of the implementation of this project.
- There is serious lack of monitoring by the Government of the Gambia through GCAA over the operations of the project.
- There is risk that government share of the revenue for this period was not fully transferred to a designated government account.
- GCAA will not have access to these accounts and will not be able to keep track of the cash collections made by Securiport to determine their share.

#### Priority

High

## Recommendation

- Appropriate action should be taken against Government officials attached to this project for negligence in allowing Securiport to be collecting security fee and depositing into its own account.
- We recommend that Securiport be liable for this gross violation of the contract and compensate the Government of the Gambia of any financial loss during this period.
- We recommend that the Government through Ministry of Interior and Ministry of Finance investigate this issue and institute appropriate measures to ensure that corrections are done immediately. Evidence from this correction be provided to the National Audit Office accordingly.

## Management Response (Securiport)

Response	<p>Section 2.2.1.1 (ii) of the contract requires 'The GCAA will open conjointly with Securiport a bank Account designated for the purpose to be jointly managed by GCAA and Securiport.</p> <p>There is absolutely no doubt that GCAA is fully aware of this section of the contract and completely failed in implementing. It is our contention that cooperation is most vital in the mutual performance by parties to a contract. Securiport cannot force GCCA to comply, therefore as reasonably expected, Securiport opened the mentioned bank accounts under this query to ensure accountability and transparency. The said accounts could be properly audited at the time.</p> <p>To state that the non-compliance with Section 2.2.2.2 (ii) of the contract is a deliberate breach by Securiport the first start of the implementation of this project is most unfair and grossly inappropriate. GCAA never required or demanded access to the accounts in question and were denied. As previously stated, GCAA was fully aware of the accounting system put in place by Securiport and Securiport cannot be held liable for gross violation, hence compensation of the Government of</p>
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	the Gambia for any financial loss during the period cannot reasonably arise. It should be noted that Securiport had operated these accounts for a period of four months with absolutely no queries from GCAA thus giving the impression that Securiport was doing nothing wrong or contravening any provision of the contract or government financial regulation. It is in the month of May 2021 that the joint account between Securiport and GCAA was opened.
Action to be taken	Joint account is already active since May 2021
Officer responsible	NA
Date when situation will be regularised	NA

### Management Response (GCAA)

Response	Your observation is noted. However, this situation has been addressed since June 2021 as dictated by the contract.
Action to be taken	
Officer responsible	
Date when situation will be regularised	

### Auditor's Comment

We noted from a letter ref: ACJ27/6902/(104) and dated 10<sup>th</sup> August 2021 from GCAA addressed to Securiport which reminded Securiport that the first deposit was made into the joint account in May 2021, 1 year six months after it was first opened on the 24<sup>th</sup> November 2019. The letter also indicated that during the period from November 2019 to May 2021 Securiport was making deposit and withdrawal of all money held in their business account.

We therefore maintain that Securiport should not independently establish banking arrangement with Guaranty Trust Bank for depositing collection without GCAA being a signatory.

### **3.1.10 Security Fee collections**

#### **Finding**

Section 2.2.1.1 (i) of the contract requires that, *“A civil aviation security fee of USD20 will be charged to each arriving and departing international passenger at the international airport(s) of The Gambia on any commercial flights (hereafter the Security Fee). The Security Fee will be charged by all airlines operating in The Gambia acting as withholding agents.”*

Contrary to the above provision of the contract, we noted that Securiport in September 2020 put up booths at the Airport and solely collected Security fees from arriving and departing passengers. The collection and lodgement of these monies were independently done by officials of Securiport without the participation of Government of the Gambia through its representative (GCAA).

Further review shows a letter reference TR 4/287/01 PART II (169-OC) and dated 1 September 2020 from Ministry of Transport, Works and Infrastructure addressed to the Director General of The Gambia Civil Aviation Authority directing GCAA to provide the requisite space to Securiport Gambia to enable the security fees collection and to notify airline operators and travel agencies of this arrangement accordingly.

However, this letter fails to state the need for Government or its representatives to participate in the collection of security fees and its lodgement.

#### **Implication**

The audit could not ascertain full transparency in the accounting of Security Fee collections and lodgments due to the non-involvement of Government of The Gambia or its representative in the revenue collection process.

#### **Priority**

High

#### **Recommendation**

We recommend that both Securiport and Government or its representative is involved in the collection of Security fee to ensure transparency and accountability over the collection and subsequent sharing of revenue.

### Management Response (Securiport)

Response	<p>There was no approved IATA code from inception which was the sole responsibility of GCAA as an Agent of the government. This necessitated the manual collection of Security fee by Securiport which was approved and mandated by GCAA. For unknown reasons, GCAA failed to cooperate in the creation of a joint account. Securiport provided GCAA with all vital and relevant information pertaining to the security fee collection.</p>
Action to be taken	N/A
Officer responsible	N/A
Date when situation will be regularised	N/A

### Management Response (GCAA)

Response	<p>As dictated in the contract, section 2.2.1.1, the collection of Securiport levy should have been included in the ticket for payment to GCAA who will further pay this collection to the Joint Bank Account as agreed by Government of the Gambia and Securiport Plc.</p> <p>However, the International Air Transport Association (IATA)'s persistent denial to provide a CODE for the fee to be included in the ticket resulted in the physical collection of the fees by Securiport with the approval from the Government of the Gambia.</p> <p>As a result, fees earlier collected were banked into their business account (Securiport) for eventual apportionment between them and GCAA. This anomaly has since been corrected with the opening of joint accounts at GTB to which both the GCAA and Securiport are signatories. All deposits are now paid into these joint</p>
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	<p>accounts with a clear instruction to empty the accounts by disbursing 75% to Securiport and 25% to GCAA. This arrangement has been in place since June 2022.</p> <p>It is worth mentioning that 25% of funds collected before the opening of a Joint Account have been paid to GCAA account. In addition three senior officials have been attached to the project to monitor the collections of the fees and conduct reconciliation of the account thereafter as and when required.</p>
Action to be taken	
Officer responsible	
Date when situation will be regularised	

**Auditor’s comment**

The collection of security fee is independently done by Securiport without any participation of government or its representative. Therefore, the finding remains unresolved up to the time of finalising this report.

### 3.1.11 Exemption of security fee for service and diplomatic passport holders

#### Finding

Annex III (II) (5) of the contract states that, “*people listed below shall be exempt from payment of the security fee;*

- a. *The aircraft crew of international commercial flight*
- b. *Airline staff (ID tickets)*
- c. *Children 0-2 years*
- d. *Passengers who transit time does not exceed 24 hours*
- e. *Passengers whose flights are diverted to Banjul international airport*

During our audit, we noted that diplomatic and service passport holders do not pay the security fee of \$20 or D1,000. Discussions with staff of Securiport and personnel at GCAA revealed that such passport holders are exempted from the fee contrary to annex III (II) 5 of the contract stated above.

Several requests were made to the IT personnel of Securiport to provide the CAISS system report which shows the number of diplomatic and service passport holders arriving and departing the Banjul international airport but this information remained outstanding up to time of writing this report.

#### Implication

- The provisions of the contract have been breached.
- Failure of the diplomatic and service passport holders paying security fee is a huge loss of revenue to both Government and Securiport.

#### Priority

High

#### Recommendation

Government should ensure that all passengers including diplomatic or service passport holders pay the security fee except for those exempted as per Annex III (II) (5) in the contract

#### Management Response

Response	
Action to be taken	
Officer responsible	
Date when situation will be regularised	



**Auditor's Comment**

No response is received from management. Therefore, the finding remains unresolved up to the time of finalising this report.

### 3.1.12 Depositing cash collections to Securiport operational account

#### Finding

Section 2.2.1.1 (ii) of the contract requires, “The GCAA will open conjointly with Securiport a bank account designated for this purpose to be jointly managed by GCAA and Securiport”.

During our audit, we noted that cash collections totalling **D4, 025,040.00**, **USD 16,765.00** and **CFA 21,500.00** respectively were made from security fee. Contrary to the above section, these monies were deposited to the operational account of Securiport instead of the cash collection account. Details are shown below:

Date	Details	D	USD	CFA
16-11-20	Collections from 13 <sup>th</sup> to 16 <sup>th</sup> November 2020	380,880.00		
24-11-20	Collections from 17 <sup>th</sup> to 23 <sup>rd</sup> November 2020	556,420.00		
02-12-20	Collections made on 2 <sup>nd</sup> December 2020	475,805.00		
21-12-20	Collections made on 20 <sup>th</sup> December 2020	236,560.00		
21-12-20	Collections from 20 <sup>th</sup> December 2020	406,230.00		
27-10-20	Collections from 23 <sup>rd</sup> to 26 <sup>th</sup> October 2020	122,600.00		
01-03-21	Collections from 26 Feb 2021 to 01 March 2021	850,550.00		
21-12-20	Collections from 17 to 21 December 2020	642,790.00		
02-12-20	Collections from 27 to 30 November 2020	475,805.00		
22-10-20	Collections from 18 <sup>th</sup> to 21 <sup>st</sup> October 2020		4,445.00	
19-03-21	Collections from 15 <sup>th</sup> to 19 <sup>th</sup> March 2021		4,260.00	
09-04-21	Collections from 06 <sup>th</sup> to 9 <sup>th</sup> April 2021		8,060.00	
21-09-20	Cash deposited into CFA a/c			5,000.00
29-09-20	Cash deposited into CFA a/c			6,500.00
22-10-20	Cash deposited into CFA a/c			10,000.00
<b>Total</b>		<b>4,025,040.00</b>	<b>16,765.00</b>	<b>21,500.00</b>

## **Implication**

- There is risk that the cash collections are understated thus denied Government of the Gambia its share of revenue.
- There is a risk that not all collections made from the security fee were deposited to the cash collection account.
- This is a deliberate breach of contract by Securiport.
- There is a risk that these collections were used by Securiport for their operational expenses or diverted to other accounts for private use.
- This suggests that there is no monthly bank reconciliation performed by the Officials of Securiport.

## **Priority**

High

## **Recommendation**

- Securiport should provide plausible explanation for depositing security fee collection to accounts other than the cash collection account.
- In the absence of plausible explanation from management, these amounts should be reversed and deposited back to the cash collection account and subsequently transfer Government share of revenue due on these collections as stated in the contract.
- We urge Securiport to refund this and any other collections paid to their operational account to the Government of the Gambia without delay and details furnished to the National Audit Office for verification.
- We recommend that the Government of The Gambia through the GCAA and Ministry of Finance engage Securiport to ensure that Government share of revenue is paid in full.

## Management Response

Response	<p>The deposit of the monies into the operational account instead of the cash collection account is simply a human mistake on the account numbers which are similar.</p> <p>Note that the correct totals concerned are respectively D 3,029,045 and USD 12,154. There are 3 corrections to make</p> <ol style="list-style-type: none"> <li>1. The Collections from 17 to 21 December 2020 for D 642,790 are the duplication of the Collections made on 20th December 2020 for D 236,560 and the Collections from 20th December 2020 for D 406,230</li> <li>2. The Collections from 27 to 30 November 2020 for D 475,805 is a duplication of the Collections made on 2nd December 2020</li> <li>3. The Collections from 06th to 9th April 2021 is not of an amount of USD 8,060 but rather USD 3,449 as per the deposit slip with the following references (TRA. SEQ 10597 nd TELLER NO 2159). The copy is available and will be transmitted to you</li> </ol> <p>This does not impact in any way the government share of revenue. A transfer of USD 320,721 to the benefit of GCAA representing the share of security fees from September 2020 to April 2021. The amount was calculated based on the monies effectively deposited in banks, whether they are collection accounts or operational accounts. The reconciliation of the deposits listed has been done and all appeared in the supporting documents used for the calculation.</p>
Action to be taken	No action is required as there is no prejudice
Officer responsible	
Date when situation will be regularised	

## Auditor's Comment

We can confirmed that cash collection totalling **D3,029,045.00**, **USD12,154.00** and **CFA 21,500.00** were deposited in the operational account of Securiport as opposed to the cash collection account.

If it was a human mistake as claimed in the management response, these monies would have been reversed and paid back to the cash collection account without any delay. However, this was not done. Therefore, the finding remained unresolved.

Date	Details	D	USD	CFA
16-11-20	Collections from 13 <sup>th</sup> to 16 <sup>th</sup> November 2020	380,880.00		
24-11-20	Collections from 17 <sup>th</sup> to 23 <sup>rd</sup> November 2020	556,420.00		
21-12-20	Collections made on 20 <sup>th</sup> December 2020	236,560.00		
21-12-20	Collections from 20 <sup>th</sup> December 2020	406,230.00		
27-10-20	Collections from 23 <sup>rd</sup> to 26 <sup>th</sup> October 2020	122,600.00		
01-03-21	Collections from 26 Feb 2021 to 01 March 2021	850,550.00		
02-12-20	Collections from 27 to 30 November 2020	475,805.00		
22-10-20	Collections from 18 <sup>th</sup> to 2 <sup>1st</sup> October 2020		4,445.00	
19-03-21	Collections from 15 <sup>th</sup> to 19 <sup>th</sup> March 2021		4,260.00	
09-04-21	Collections from 06 <sup>th</sup> to 9 <sup>th</sup> April 2021		3,449.00	
21-09-20	Cash deposited into CFA a/c			5,000.00
29-09-20	Cash deposited into CFA a/c			6,500.00
22-10-20	Cash deposited into CFA a/c			10,000.00
<b>Total</b>		<b>3,029,045.00</b>	<b>12,154.00</b>	<b>21,500.00</b>

### 3.1.13 Transfer of funds from collection account to operations account

#### Finding

Section 2.2.1.1 (ii) of the contract states that, “*The GCAA will open conjointly with Securiport a bank account designated for this purpose to be jointly managed by GCAA and Securiport. This bank account will be opened with irrevocable instructions to transfer the balance of the account on a monthly basis to the GCAA and Securiport in the following proportions, as agreed between the Government and Securiport:75% (seventy-five percent) or US15 (fifteen United States dollars) for Securiport and 25%(twenty-five percent) or US5(five United States dollars) for the GCAA.*

A review of the cash collection dollar bank account (201/126736/2/1/1) shows instances where monies totalling **USD207,600** equivalent to **D10,948,824.00** was transferred to the Operational dollar account (201/126736/2/1/0) of Securiport for use even before the sharing of revenue. Details are shown in the table below:

Date transferred	USD transferred	CBG rate at year end	D
6/1/2021	19,000.00		
3/2/2021	75,600.00		
1/4/2021	73,000.00		
29/4/2021	40,000.00		
<b>Total</b>	<b>207,600.00</b>	<b>52.74</b>	<b>10,948,824.00</b>

#### Implication

- This suggests a deliberate attempt by Securiport to suppress and to divert cash collections to personal accounts.
- There is a risk that Securiport withdraws from the cash collection account at their discretion without seeking any approval from GCAA.
- This is a deliberate breach of contract by Securiport.
- There is a risk that these collections were diverted to other accounts other than the collection account.

#### Priority

High

## Recommendation

- Securiport should provide plausible explanation for transferring security fee collection from the collection accounts to the operational account.
- In the absence of plausible explanation, these amounts should be reversed and deposited back to the cash collection account and subsequently transfer Government share of revenue as stated in the contract.
- We urge Securiport to refund this and any other collections paid to their operational account to Government of the Gambia without delay and details furnished to the National Audit Office for verification.
- We recommend that the Government of The Gambia through the GCAA and Ministry of Finance engage Securiport to ensure that Government share of revenue is paid in full.

## Management Response

Response	All the deposit slits are recorded in a file which serves as basis for the split of the Government and Securiport shares. Therefore, there is an effective control and assurance of the amount due to GCAA as per the percentage split. Securiport has the right to transfer part of its share, and this does not open way for suspicion. It was without any wrong intention. All the transactions are duly tracked on the bank statements, so no diversion is possible.
Action to be taken	Transmission if required of the letter and back-up documentation for the payment of the share to GCAA in May 2021.
Officer responsible	
Date when situation will be regularised	

## Auditor's Comment

It is inappropriate for Securiport to transfer monies collected from the security fee to their operational account before sharing takes place as stated in Section 2.2.1.1 (ii) of the contract document.

### 3.1.14 Difference in revenue reported by Securiport and expected revenue

#### Finding

We recalculated the expected revenue from the collection of security fee by Securiport using the monthly GCAA BIA passenger statistics for each airline for both inbound (arrivals) and outbound (departures) on a monthly basis by a flat rate of \$20 for the period under review. This is to confirm the accuracy and completeness of the actual revenue recorded and reported by Securiport on monthly basis.

Based on our calculations, we noted under reporting of revenue collected by Securiport amounting to **\$ 250,315.93** which is equivalent to **D12, 928,817.70** between expected revenue based on our calculations and the revenue reported by Securiport for the periods under review. Details of this breakdown are shown in **appendix B**:

#### Implication

- There is risk that the actual revenue collected from passengers for this period was not fully accounted in the books.
- There is a risk that the cash collections are understated thus denied Government of the Gambia its share of revenue
- The audit could not ascertain full transparency in the accounting of Security Fee collections.
- This suggests that there is no monthly reconciliation performed by officials of GCAA on the monthly revenue reports from Securiport.

#### Recommendation

- GCAA should perform monthly reconciliation between the flight manifest and the monthly revenue report by Securiport to ensure the accuracy of the actual revenue reported by Securiport.
- Securiport should provide a plausible explanation for this huge variance and details furnished to NAO for verification.



## Management Response

Response	<p>Securiport does not collect all passengers as stated by GIA figures used to determine the Revenues. In the appendix B we have expected revenues based on the number of total passenger by flight. However on actual revenue reported by Securiport you have mentioned (with a minor impact of probable fx variance from the data which had been communicated to you) the effective collections, the monies cashed by Securiport from passengers.</p> <p>Securiport does not have the power to enforce the payment of the security fee by all passengers. Diplomats and Service passport holders are not paying in one hand and some passengers refuse to pay on the other hand.</p> <p>We completely agree with your comments in the section 2.2.11 Exemption of security fee for service and diplomatic passport holders below.</p> <p>Failure of the diplomatic and service passport holders as well other refusing passengers paying security fee is a huge loss of revenue to both Government and Securiport.</p>
Action to be taken	Government should ensure that all passengers including diplomatic, or service passport holders pay the security fee except for those exempted as per Annex III (II) (5) in the contract
Officer responsible	
Date when situation will be regularised	

## Auditor's comment

Securiport did not provide the audit team with a list of passengers (Diplomatic & Service passport holders) who refused to pay the security fee to help us determine the lost revenue. In the absence of this list, we could not ascertain the claim made in the management response.

Therefore, we maintain our position that the expected revenue is less than the reported revenue and funds might have been diverted for private use.

### **3.1.15 Under banking of receipts**

#### **Finding**

During our audit, we noted differences of **D 5,580,985.00** and **USD 160,093.00**, respectively between receipts captured in the Point of Sale and the amount deposited in the cash collection account. This suggests that not all collections were deposited in the cash collection account. **See appendix C (ii) and appendix C (ii).**

#### **Implication**

- There is a risk of deliberate attempt by Securiport to divert cash collections to their personal accounts.
- There is risk that the cash collections are understated thus denied Government of the Gambia its share of revenue.
- There is a risk that not all collections made from the security fee were deposited to the cash collection account.
- There is a risk that these differences were diverted to other accounts other than the collection account.
- This suggests that there is no monthly bank reconciliation performed by both Officials of GCAA and Securiport.

#### **Priority**

High

#### **Recommendation**

- Securiport should provide plausible explanation for this difference with supporting evidence and details furnish to the audit team.
- In the absence of plausible explanation from management, these amounts should be recovered and deposited back to the cash collection account and subsequently transfer Government share of revenue as stated in the contract.
- We recommend that evidence of deposits be provided for our verification.

## Management Response

Response	<p>There is a need for Securiport to review the source documents of the appendix C (i) and C (ii). In the appendix C (i) it is referred to the amounts in Dalasi but as per POS and in the appendix C (ii) it is referred to the amounts in USD but as per receipt.</p> <p>The facts are that all effective collections are deposited into the bank accounts. We will need to review the figures considered for the evaluation of the amounts as per POS to ensure for example that it corresponds only to paying passengers and don't include for example Diplomats or similar which are recorded in the system although they are not paying.</p>
Action to be taken	Schedule a working session between the Finance Manager and the audit team to review the documentation so that complete explanations are provided, and corrections/adjustments are made.
Officer responsible	Finance Manager / NAO team
Date when situation will be regularised	Starting second week of May 2022

## Auditor's Comment

We have shared our schedule in appendix C (i) and C (ii) as requested. However, there was no response up to the time of concluding this report therefore the finding remains unresolved.

### 3.1.16 Omission of collections from the Point of Sale

#### Finding

Our review of the cash collection sheets shows collections totalling **D47, 000, €12,045** and **£3,190** respectively were made from security fee. However, these collections did not reflect in the system receipt records (POS). Details are shown in **appendix D**.

#### Implication

- There is a risk that these transactions were completely and deliberately omitted from the data on receipts provided for audit.
- There is a risk that these monies were diverted by securiport for private use thus denied government of its share of the collections.

#### Priority

High

#### Recommendation

We request Securiport to give plausible explanation for omitting these transactions from the data provided for audit.

In the event that these funds are used, Securiport should refund the amounts and transfer government's share with evidence provided to this office for confirmation.

#### Management Response

Response	The omission if confirmed might have been nonintentional. Securiport will investigate and provide those receipts for review. No money is diverted by Securiport as the deposit slips of monies to banks are backed up by the cash collection reports of flights. So, where a cash collection report has been provided proper tracking can be made for the money deposited and in parallel of receipts issued for those monies collected.
Action to be taken	Schedule a working session between the Finance Manager and the audit team to properly understand the issue.
Officer responsible	Finance Manager / NAO team
Date when situation will be regularised	Starting second week of May 2022

**Auditor's Comment**

This finding remains unresolved up to the time of finalising this report

### 3.1.17 Difference between cash collection sheet and the Point of Sale

#### Finding

The collection sheet records the security fees collected from departing and arriving passengers at the Banjul International Airport by Securiport cashiers.

The POS (Point of Sale) is the system used by Securiport cashiers to input security fee payments received from departing and arriving passengers.

During our audit, we performed reconciliation of the amounts recorded in the collection sheet and the amounts in the POS and noted a difference amounting to **D444, 540.00** and **USD 130,768.00** respectively.

Details are shown in **appendix E (i)** and **appendix E (ii)**.

#### Implication

- There is a risk that these transactions were completely omitted in the POS data
- There is a risk that daily reconciliation is not performed on the POS and the cash collection sheet

#### Priority

High

#### Recommendation

- Securiport should provide an explanation on the difference and details furnish to the audit team for verification.
- Securiport management should ensure that there is periodic reconciliation between POS and record collection sheet.

#### Management Response

Response	There is a need for Securiport to review the source documents of the appendix E (i) and E (ii). We will need to review the figures considered for the evaluation of the amounts as per POS to ensure for example that it corresponds only to paying passengers and don't include for example Diplomats or similar which are recorded in the system although they are not paying.
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Action to be taken	Schedule a working session between the Finance Manager and the audit team to review the source documents of the calculations made by NAO team.
Officer responsible	Finance Manager / NAO team
Date when situation will be regularised	Starting second week of May 2022

### **Auditor's Comment**

We have shared our schedule in appendix E (i) and E (ii) as requested. However, there was no response received from management up to the time of finalising this report. Therefore, the remains unresolved.

### 3.1.18 Salary paid from daily collections

#### Finding

Section 2.2.1.1 (ii) of the contract requires, “The GCAA to open conjointly with Securiport a bank account designated for this purpose to be jointly managed by GCAA and Securiport. The bank account will be opened with irrevocable instructions to transfer the balance of the account on a monthly basis to the GCAA and Securiport in the following proportions, as agreed between the government and Securiport: 75% or USD15 for Securiport and 25% or USD5 for GCAA.

Examinations of the collection sheet revealed that receipts totalling **D347, 190.00** in respect of security fee were collected between the 28<sup>th</sup> December 2020 and 31<sup>st</sup> December 2020.

A review of the bank statement shows only **D27, 190.00** was deposited leaving a balance of **D320, 000.00**.

Further review revealed that the balance of **D320, 000.00** was used to pay staff salaries based on the authorization of the Managing Director of Securiport via an email correspondence.

Details showing authorising for the payment are show in **appendix F**.

#### Implication

- This is a deliberate attempt by Securiport to suppress and to divert cash collections for personal benefits.
- There is a risk that the cash collections are understated thus denied Government of The Gambia its share of revenue.
- There is a risk that not all collections made from the security fee were deposited to the cash collection account.
- This is a deliberate breach of contract by Securiport.
- The Public Finance Act is violated.

#### Priority

High

#### Recommendation

- Securiport should provide plausible explanation for using revenue to pay salaries.



- In the absence of plausible explanation from management, these amounts should be refunded back to the cash collection account and subsequently transfer Government share of revenue as stated in the contract.
- Securiport should only make payments from its share of the revenue only after the payment of government's share of the revenue is made.

### Management Response

Response	<p>Due to lack of cooperation from GCAA to open the joint account, the funds were being deposited in the cash collection account. However, the joint account has been active since May 2021.</p> <p>75% of the fee security fee collected belongs to Securiport who preserve the right to use the funds as they deem fit, in this case for the payment of Local staff salaries which was an exceptional situation as the GM was on leave at the time. However, all other currencies (USD, EURO, GBP) were deposited as collected and there are documented receipts to support these deposits.</p> <p>This issue has been rectified post the creation of the joint account and collection figures are shared with GCAA daily for transparency and these statistics have been used to split the funds between Securiport (75%) and GCAA (25%). In a nutshell, all funds generated from the cash collection since inception have been accounted for and GCAA have been paid the amount they are due based on daily statistics. Securiport has not received any questions or queries whatsoever regarding understatement of funds from the government.</p>
Action to be taken	N/A
Officer responsible	N/A
Date when situation will be regularised	N/A

### **Auditor's Comment**

It is inappropriate for Securiport to use the security fee collections to pay salary of its staff before depositing the monies in the cash collection account. Collections should first be deposited to the joint cash collection account and Securiport is only entitled to use the funds once it has received its allotted share of the funds.

### **3.1.19 Late Payment of GCAA's Share**

#### **Finding**

Section 2.2.1.1 (ii) of the contract states, *“The GCAA will open conjointly with Securiport a bank account designated for this purpose to be jointly managed by GCAA and Securiport. This bank account will be opened with irrecoverable instructions to transfer the balance of the account on a monthly basis to the GCAA and Securiport 75% (Seventy-five percent) or USD15 (Fifteen United States dollars) for Securiport and 25% (Twenty-five percent) or USD5 (five United States dollars) for the GCAA.*

During our audit, we noted that since the collection of security fee started in September 2020 to April 2021, there was no transfer of 25% Government share to GCAA account. This is contrary to the above provision of the contract.

A review of the GCAA bank account showed that the Authority only started receiving its first 25% share on 20 May 2021, 7 months after collections started amounting to D16, 452,987.3 and no evidence of payment was made in the dollar, pound and Euro accounts in same period.

#### **Implication**

- This is a deliberate breach of an important provision of the contract by Securiport at the first start of the implementation of this project.
- There is serious lack of monitoring by the Government of The Gambia through GCAA over the operations of the project.

#### **Priority**

High

#### **Recommendation**

- We recommend that Securiport be liable for this gross violation of the contract and compensate the Government of the Gambia of any financial loss during this period.
- We recommend henceforth that cash collections should be made into the joint account and be shared monthly based on the dictates of the contract.

## Management Response

Response	<p>It is Securiport's contention the following covers both points. GCAA had not done the required to commence the use of the JA however once they did the required, as requested by GT Bank, the funds were moved from the collection accounts to the JA during the month of May 2021. It is also put forward that the accrued 25% due to government inter alia GCAA was then also transferred to them. At all times, the funds due to government were available in the account. As the government was delaying the activation of the account and owed Securiport a substantial amount of money we used our 75% for the operations of the business and to keep the system at BAI operational. This is sound business practice and can be verified by any legal person.</p> <p><i>"Our review of the meeting minutes dated 23<sup>rd</sup> April 2020 where officials from IATA, Ministry of Transport Works and Infrastructure, GCAA and Securiport. The meeting agreed on the following conclusions as the way forward:</i></p> <ul style="list-style-type: none"><li><i>• Government to consider the timing of the implementation of the levy considering the tough times the industry is enduring as a result of the pandemic.</i></li><li><i>• Government to provide IATA with Operational Expenditure (OPEX) and Capital Expenditure (CAPEX) to determine the cost-relatedness of the levy.</i></li><li><i>• Government to consider reducing the levy and</i></li><li><i>• Government to consider deferring the implementation of the levy"</i></li></ul> <p>This was never accepted by Securiport, and the meeting referred to happened in 2021 not 2020. I conveyed this to Securiport HO after the meeting. It has</p>
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been explained to the NAO team that IATA is not in any position to demand this information and that the code had been applied for in 2018 already and not been forthcoming. The lady from IATA kept on referring to the pandemic and that they need passengers on seats, the PS MoT stopped her and asked why The Gambia as a sovereign nation is being refused the code. The lady changed the subject to wanting the CAPEX etc. to which he and I agreed had nothing to do with IATA. These comments have been taken out of context and both Fatou and I on several occasions have addressed the self-same issue with all the stake holders. After this Zoom call it was agreed by MoT that they would again solicit the help of the ALO's to get the code. It is interesting that this point is brought up as we referred to it during our meeting as proof that government knew their responsibility and has frequently abdicated from it. NAO have now turned this into a statement claiming

*“Therefore it is our opinion that the Government of the Gambia cannot be liable for any compensation for failure to enforce the Security levy as the reason for delay is not cause by the Government but failure of IATA to grant a code which is beyond both the Government and Securiport”*

Again, it is apparent from the above that the NAO team have not read or understood the contract. On several occasions the NAO team “sub para phrases” parts of the contract and without reference to the rest of the contract states this para phrasing as fact. NAO needs to understand they cannot force the blame on Securiport and leave Government unblemished. It is more than apparent that government has not carried out any of its obligation and those committed to have not been seen to fruition.

As has been pointed out on several occasions the JA had not been activated

	<p>since GCAA had not submitted the required documentations as stipulated by GT Band. The following is to be noted:</p> <ul style="list-style-type: none"> <li>➤ Should funds have been deposited into the account there would have been no way for the funds to be distributed according to the agreement.</li> <li>➤ Funds could not have been deposited as the account was not active.</li> <li>➤ It was only through Securiport's positive engagement that the JA was eventually activated.</li> <li>➤ At all times GCAA was aware of the "collection accounts" been operated by Securiport.</li> </ul> <p>This is once again a flagrant attempt by NAO to cast the spotlight on Securiport while totally ignoring the lack of active administration controls, cooperation and action by GCAA.</p>
Action to be taken	
Officer responsible	
Date when situation will be regularised	

**Auditor's Comment**

Management response did not address the audit finding. Therefore, the issue remains unresolved until the time of finalising this report.

**3.1.20 Failure to deposit cash collections**

**Finding**

During our audit, we noted that cash collections totalling **CFA 858,000.00** in respect of security fee were received; however, there was no evidence of deposit of these collections to the cash collection account.

Details are shown below:

<b>Date</b>	<b>Details</b>	<b>CFA</b>
29/4/2021	Cash collections from Asky	11,000.00
30/4/2021	Cash collections from Asky	11,000.00
2/5/2021	Cash collections from Air Senegal	33,000.00
11/5/2021	Cash collections from SN Brussels	22,000.00
15/5/2021	Cash collections from SN Brussels	110,000.00
16/5/2021	Cash collection from Air Senegal	44,000.00
19/5/2021	Cash collections from Air Senegal	66,000.00
20/5/2021	Cash collections from Air Senegal	55,000.00
22/5/2021	Cash collections from Air Senegal	44,000.00
23/5/2021	Cash collections from Air Senegal	132,000.00
24/5/2021	Cash collections from SN Brussels	154,000.00
27/5/2021	Cash collections from SN Brussels	99,000.00
28/5/2021	Cash collections from Asky	55,000.00
30/5/2021	Cash collection from Asky	22,000.00
<b>Total</b>		<b>858,000.00</b>

### **Implication**

- There is risk that the cash collections are understated thus denied Government of the Gambia of its share of revenue.
- There is a risk that funds are diverted to Securiport's account.

### **Priority**

High

### **Recommendation**

Securiport should provide plausible explanation for not depositing security fee collection into the cash collection account.

### **Management Response (Securiport)**

Response	Bank is not accepting XOF deposit anymore and we cannot deny the collection of that currency from passengers. The XOF collected are kept into the safe with the General Manager and will be deposited any time the situation of conversion to GMD will be possible.
Action to be taken	Convert the XOF to dalasi at Exchange bureau and deposit into joint accounts active since May 2021
Officer responsible	
Date when situation will be regularised	May 2022

### Management Response (GCAA)

Response	<p>Your observation is noted. However, the cash collected amounting to CFA 858,000 has been converted and banked accordingly.</p> <p>The reason for the conversion was as a result of Banks not willing to accept the currency account (CFA)</p>
Action to be taken	
Officer responsible	
Date when situation will be regularised	

### Auditor's Comment

We have in evidence deposit slips stamped by the bank confirming CFA deposit made by Securiport. However, no evidence of deposits for CFA conversion was provided to the auditors up to the time of finalising this report.



### 3.1.21 Un-presented receipts

#### Finding

A review of the cash collection bank statements for both dollar and pound sterling account revealed deposits totalling **USD3, 235** and **GBP6, 780** respectively were made on the following dates shown in the table below. Our inspection of the manual receipts shows no corresponding receipt of Security fee collected in the same period for both dollar and Pound. Therefore, our audit could not determine the receipts for these amounts deposited to these accounts. Details of these are shown in the table below:

Date	Details	USD	GBP
9/12/2020	Cash deposited into Dollar a/c	3,235.00	
14/12/2020	Cash deposited into GBP a/c		790.00
14/12/2020	Cash deposited into GBP a/c		1,285.00
17/12/2020	Cash deposited into GBP a/c		4,705.00
<b>Total</b>		<b>3,235.00</b>	<b>6,780.00</b>

#### Implication

- This implies that the manual receipts for these transactions were not presented for our audit.
- There is a risk that all Security Fee collections were not fully accounted for by Securiport.

#### Priority

High

#### Recommendation

- We urge Securiport to provide receipts for these transactions and details be provided to the National Audit Office without delay.
- Securiport should give plausible explanation for depositing cash collections to their operational account.

#### Management Response

Response	The deposit slips are available and will be transmitted to you. Deposits in the wrong accounts are simply human mistakes.
Action to be taken	
Officer responsible	
Date when situation will be regularised	

**Auditor's Comment**

The management response did not address the audit finding therefore the issue remains outstanding.

### 3.1.22 Failure to bank on daily basis

#### Finding

Section 55 (1) of the Financial Regulation states that, “*The total receipts of each day shall be banked or handed over to a Sub-Treasury accounts officer the following day*”.

We noted that revenue collections totalling **D2, 407,405.00** in respect of proceeds from security fee were not banked on time and in some instances took at least 3 to 6 days before it is finally lodged to the bank by officials of Securiport.

Collection Dates	Banked Dates	Number of days before banked	D
from 2/9 to 16/9 2020	17-09-20	15 days	538,500.00
From 23 to 26/2020	29-09-20	6 days	192,000.00
From 30/9 and 4/9	05-10-20	5 days	213,130.00
11/10 to 14/10/2020	15-10-20	4 days	218,650.00
18/10 to 21/10/2020	22-10-20	3 days	212,900.00
17/11 to 23/11/2020	24-11-20	6 days	556,420.00
28/11 to 2/12/2020	02-12-20	4 days	475,805.00
			<b>2,407,405.00</b>
<b>Total</b>			

#### Implication

- The fact that cash collections are not banked on daily basis increase the risk of fraud and other irregularities as cash is highly susceptible to fraud.
- There is a risk that the delays in making deposits will results to delay in paying Government share of revenue which will affect the cash flow position of government leading to late payment of commitments and other development priorities.
- There is an increased risk that staff of securiport could use these collections as unauthorised loans thus resulting to delays in service delivery by Government.
- This is indicative of weak supervision over revenue management by Government through the GCAA which could lead to fraud and other irregularities if not addressed immediately.
- The dictate of the Financial Regulation is breached.

#### Priority

High

## Recommendation

- The GCAA and Securiport should investigate the reason for the delay in banking and introduce control measures to prevent reoccurrences.
- We recommend that supervision over revenue management by the officials of both GCAA and Securiport are enhanced to prevent reoccurrence.
- We strongly recommend that officials of both GCAA and Securiport adhere to the dictates of the Financial Regulations.

## Management Response

Response	As explained before, it is not possible to bank cash collected on a daily basis at all times. This is because after collection on certain dates, the next banking date might fall on a weekend or public holiday. As such banking must be delayed until the next working day.
Action to be taken	N/A
Officer responsible	N/A
Date when situation will be regularised	N/A

## Auditor's Comment

The audit had factored weekends and public holidays. However, as it can be seen on the table above, the days in question exceeded at least 3 to 4 working days. Therefore, the audit finding remains unresolved.

### 3.1.23 Difference between amount collected and banked

#### Finding

Our inspection of the manual receipts showed collections totalling **USD300** was made from 11 December to 13 December 2020. However, we noted that deposits made for the same period showed **USD 8, 487** indicating a difference of **USD8, 187** between the collections shown on the receipts and amount deposited.

Details are shown in the table below:

Collection date	Deposit date	Amount as receipts USD	Amount as per deposit slips USD	Difference USD
11-13/12/ 2020	14/12/2020	300	4,162.00	
			4,325.00	
		<b>300.00</b>	<b>8,487.00</b>	<b>8,187.00</b>

#### Implication

There is a risk that revenue collections are not accounted for in full leading to potential misappropriation of revenue.

In addition, there is an increased risks that collections are accumulated for a long time before they are eventually deposited to the bank which further increases the risks of misappropriations through theft.

#### Priority

High

#### Recommendation

Securiport should give explanation of this difference and details furnished to this office for verification.

## Management Response

Response	<p>The amounts of Deposit slips USD correspond respectively to the below list of cash collection sheets</p> <table border="1" data-bbox="781 380 1386 730"> <thead> <tr> <th>Date</th> <th>Airline</th> <th>Routing</th> </tr> </thead> <tbody> <tr> <td>10/12/2022</td> <td>AIR SENEGAL</td> <td>DEPARTURE/ARRIVAL</td> </tr> <tr> <td>10/12/2022</td> <td>ASKY</td> <td>ARRIVAL</td> </tr> <tr> <td>11/12/2022</td> <td>ASKY</td> <td>DEPARTURE</td> </tr> <tr> <td>11/12/2022</td> <td>ASKY</td> <td>ARRIVAL</td> </tr> <tr> <td>11/12/2022</td> <td>BRUSSELS</td> <td>DEPARTURE/ARRIVAL</td> </tr> <tr> <td>12/12/2022</td> <td>ASKY</td> <td>DEPARTURE</td> </tr> <tr> <td>12/12/2022</td> <td>AIR MAROC</td> <td>DEPARTURE/ARRIVAL</td> </tr> </tbody> </table> <table border="1" data-bbox="781 768 1386 1037"> <thead> <tr> <th>Date</th> <th>Airline</th> <th>Routing</th> </tr> </thead> <tbody> <tr> <td>12/12/2022</td> <td>BRUSSELS</td> <td>DEPARTURE/ARRIVAL</td> </tr> <tr> <td>13/12/2022</td> <td>TURKISH</td> <td>DEPARTURE/ARRIVAL</td> </tr> <tr> <td>13/12/2022</td> <td>AIR MAROC</td> <td>DEPARTURE/ARRIVAL</td> </tr> <tr> <td>13/12/2022</td> <td>ASKY</td> <td>ARRIVAL</td> </tr> <tr> <td>13/12/2022</td> <td>AIR SENEGAL</td> <td>DEPARTURE/ARRIVAL</td> </tr> </tbody> </table> <p>Based on those flights we have identified in the POS database many receipts reference issued in USD which total more than USD 300. We need to understand and receive the copy of the receipts of USD 300 quoted</p>	Date	Airline	Routing	10/12/2022	AIR SENEGAL	DEPARTURE/ARRIVAL	10/12/2022	ASKY	ARRIVAL	11/12/2022	ASKY	DEPARTURE	11/12/2022	ASKY	ARRIVAL	11/12/2022	BRUSSELS	DEPARTURE/ARRIVAL	12/12/2022	ASKY	DEPARTURE	12/12/2022	AIR MAROC	DEPARTURE/ARRIVAL	Date	Airline	Routing	12/12/2022	BRUSSELS	DEPARTURE/ARRIVAL	13/12/2022	TURKISH	DEPARTURE/ARRIVAL	13/12/2022	AIR MAROC	DEPARTURE/ARRIVAL	13/12/2022	ASKY	ARRIVAL	13/12/2022	AIR SENEGAL	DEPARTURE/ARRIVAL
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13/12/2022	AIR SENEGAL	DEPARTURE/ARRIVAL																																									
Action to be taken	Extraction of the list of paid receipts issued for the selected flights will be provided																																										
Officer responsible	Finance Manager																																										
Date when situation will be regularised	Latest second week of May 2022																																										

## Auditor's Comment

We can confirm that manual receipts were used alongside system receipts from November to December 2020. The finding has now been resolved.

### **3.1.24 Failure to provide Cash Collection Bank Statement**

#### **Finding**

Section 160 (4) of the Constitution states, *“The Auditor-General and any member of the National Audit Office authorised by him or her shall have power to call for and inspect all books, records, returns, reports and other documents in the exercise of the functions conferred upon him or her by this Constitution or an Act of the National Assembly and to make such enquiries and to call such witnesses who, in his or her opinion, have any responsibilities, in relation to the accounts referred to in subsection (1)”*.

Our attempt to review the Cash Collection bank statements for all currencies was unsuccessful as Securiport fails to provide this information for our review.

During the audit, several requests were made to Securiport for the provision of the security fee cash collections bank statements from January 2021 to May 2021 but this remained outstanding up to the time of writing this report.

Therefore, we could not ascertain that Security fee collections were fully paid to the cash collection account for the period highlighted above.

#### **Implication**

- There is a risk that not all security fees collections for the period in scope were lodged into this account
- There is a risk that Security fee collections deposited in the cash collection account were not all transferred into the joint account.
- The dictate of the Constitutions is breached.

#### **Priority**

High

#### **Recommendation**

- We recommend management of Securiport to provide the Cash collection bank statements for our review without delay.
- Securiport should provide the Dalasi and Euro cash collection bank statements to the auditors.

## Management Response

Response	This might be an oversight. The cash collections bank statements from January 2021 to May 2021 are available and will be transmitted to you
Action to be taken	Transmission of the bank statements
Officer responsible	Finance Manager
Date when situation will be regularised	Immediately

## Auditor's Comment

The bank statements were provided and reviewed. However, we noted that monies totally **USD 22,000** and **GMD 10,700,000.00** were transferred from the cash collection account to the operational account (Business account) of Securiport even before revenues were shared  
See details below.

Date transferred	USD transferred	CBG rate at year end	D
28/4/2021	<b>22,000.00</b>	52.74	<b>1,160,280.00</b>

Date transferred	GMD Transferred
08-01-21	850,000.00
19-01-21	850,000.00
02-02-21	1,000,000.00
16-02-21	1,000,000.00
24-02-21	1,000,000.00
04-03-21	2,000,000.00
19-03-21	2,000,000.00
19-04-21	2,000,000.00
<b>Total</b>	<b>10,700,000.00</b>



### 3.1.25 Failure to file tax returns

#### Finding

Part IX, Sub-Part 1 (80) of the Income and value added tax act states that *“Subject to section 81, an income taxpayer shall furnish an income tax return for each year no later than –*

*a. In the case of a company permitted to use a special tax year as the company’s tax year, within three months after the end of the special tax year*

The contract agreement requires Securiport or its Gambian Subsidiary to carryout administrative procedures in the conduct of this contract including the signing of customs and tax declaration and the formulation of annual financial statements.

GIEPA act Part VII 1(48) states *“any investment enterprise, whether domestic or foreign, may apply to the agency for a special investment certificate “ and “An application for a special investment certificate shall be made in writing to the agency and shall contain:*

- i. The business registration certificate of the investment enterprise*
- ii. A business plan to be prepared in accordance with guidelines specified in regulations; and*
- iii. Any other information prescribes by Government.*

Our discussions with officials from the Gambia Investment and Export Promotion Agency (GIEPA) revealed that the agency did not receive any application from Securiport for a Special Investment Certificate.

Further engagements with officials at the Gambia Revenue Authority (GRA) revealed that the authority have not received quarterly returns from Securiport since its operations in the country.

Therefore, although the contract exempt the company from all forms of tax, it is still liable to pay tax since it failed to seek and obtain a Special Investment Certificate for tax exemption.

#### Implication

- There is a risk that Securiport is engaging in tax evasion thereby causing loss of revenue to the Government of The Gambia.
- There is a risk that Government contribution to this project is at least equal to, if not more than the initial investment incurred by Securiport.

#### Priority

High

## Recommendation

In the absence of a Special Investment Certificate, we recommend that Securiport pays its outstanding tax liabilities due to the GRA since the commencement of its operation as well as current tax and evidence of payments provided to this office for verification.

## Management Response

Response	<p>It needs to be understood that the contract clearly states that government accepts the responsibility to ensure all letters of exemption are presented to Securiport on signing of the contract.</p> <p>Following the article mentioned by the NAO the article 2.10 point (ii) says: “The Government shall enact all of appropriate provision, including any required legislative action, to ensure the validity and effectiveness of the references tax and customs structure and treatment. Consequently, Securiport and the Gambian Subsidiary will not have to undertake any additional steps or procedures for obtaining confirmation or implementation of the tax and customs structure set forth herein...”</p> <p>It is clear from the article that Securiport is not obliged for any further requirement to secure its custom and tax exoneration no Special Investment Certificate should be requested by the company, if it was required this was/is an obligation of the Government provides that as stated in the above article.</p> <p>Regarding the mentioned risk, there is no evasion risk since the full tax exoneration was previously agreed. We have discussed this matter through our legal representative and are working with the Tax Authorities to resolve any issue pertaining to outstanding nil return paperwork.</p>
Action to be taken	
Officer responsible	
Date when situation will be regularised	

## Auditor's Comment

The contract agreement requires Securiport or its Gambian Subsidiary to carryout administrative procedures in the conduct of this contract including the signing of customs and tax declaration and the formulation of annual financial statements.

There is no evidence that this was done by Securiport. Therefore, the finding still remains unresolved.

### 3.1.26 Failure to pay tax liability

#### Finding

During our audit, we noted that a tax assessment notice was prepared and submitted to Securiport for the year ended 31 December 2020 by the Gambia Revenue Authority. This assessment includes both corporate tax and Education Levy for the year ended.

A review of the notice of assessment revealed that Securiport owed a corporate tax liability amounting to **D334, 228.15** and **D761, 801.03** respectively for the years ended 2019 and 2020.

We also noted that an Education levy of **D98, 226.37** for the year ended 31/12/2020 was also due for payment. These tax liabilities includes penalties and interest.

Our discussions with officials of GRA revealed that this assessment was based on Best of Judgment (BOJ) and there was no payment of tax by Securiport up to the time of finalising this report.

#### Implication

- There is a risk that Government contribution to this project is at least equal to, if not more than the initial investment incurred by Securiport.

#### Priority

High

#### Recommendation

We recommend that Securiport pays its tax liabilities to the Gambia Revenue Authority and evidence of payments is provided to this office for verification.

#### Management Response

Response	
Action to be taken	
Officer responsible	
Date when situation will be regularised	

#### Auditor's Comment

We have not received management response. Therefore, the finding remains unresolved up to the time of finalising this report.

### 3.1.27 Failure to pay expatriate quota (payroll) tax

#### Finding

The payroll (Expatriate quota) tax is an annual payment made by foreign nationals employed in the country with ECOWAS nationals paying D10, 000 and non-ECOWAS nationals D40, 000.

During our audit, we observed foreign nationals working as employees of Securiport. Our attempt to establish the number of foreign employees at Securiport was unsuccessful as a list of foreign employees was not provided for review up to the time of finalising this report. As a result, we could not confirm the tax status of the foreign employees at Securiport.

Further discussions with officials from the Gambia Revenue Authority revealed that there has not been any payment of payroll tax by Securiport for its foreign employees since the commencement of its operations in the country.

#### Implication

There is a risk that Securiport is engaging in tax evasion thereby causing loss of revenue to the Government of the Gambia.

#### Priority

High

#### Recommendation

We recommend that Securiport pays its payroll tax liabilities to the Gambia Revenue Authority and evidence of payments is provided to this office for verification.

#### Management Response

Response	
Action to be taken	
Officer responsible	
Date when situation will be regularised	

#### Auditor's Comment

We have not received management response. Therefore, the finding remains unresolved up to the time of finalising this report.

### 3.1.28 Inappropriate payment of accrued arrears

#### Finding

During the audit, we noted that approval was granted by Ministry of Finance to make payment of **D164, 053,036.00** to Securiport towards the arrears of revenue claimed to have been accrued from 1 October 2019 to 31 August 2020 when the project could not commence due to non-enforcement of agreed security fee collection by government.

This approval was based on a formal request to Ministry of Finance in February 2020 in which Securiport demanded payment of arrears of revenue totalling **USD 4,529,220** from government for the period 1 October 2019 to 31 August 2020. This revenue arrears was supported by a subsequent correspondence to the Ministry of Interior in September 2020 in which Securiport provided summary of Airline Passenger manifest.

Securiport claimed that the payment was in respect of accrued revenue arrears which are considered as lost revenue to the company due to delays caused by government from the date of signing the contract to the actual commencement of the project.

Securiport relied on one of the provisions of the contract which requires government to make payment to the company for any failure in enforcing the collection of the security fee.

Further discussion with government officials revealed that the delay was caused by engagements with IATA to request a code which will enable airlines to embed the security fee in the ticketing system. This request was not granted as The Gambia was already considered an expensive destination and airlines were not willing to accept and embed additional fee in the ticketing system.

We are concerned that government did not engage the Ministry of Justice for advice before proceeding to make this payment.

Details of payment made are shown in the table below:

Date	Detail	Payment Voucher number	Payee	GMD
16/2/2021	Payment of settlement for Securiport accrued arrears	15PV21000003	Securiport Gambia LLC	25,000,000.00
19/3/2021	Payment of accrued security fees to securiport 1 <sup>st</sup> payment	15PV21000006	Securiport Gambia LLC	27,143,693.00

Date	Detail	Payment Voucher number	Payee	GMD
24/6/2021	Payment of settlement of securiport accrued arrears 2 <sup>nd</sup> installment	15PV21000031	Securiport Gambia LLC	30,900,000.00
30/09/2021	Payment of settlement for Securiport accrued arrears as per attached documents	15PV21000050	Securiport Gambia LLC	30,972,000.00
09/12/2021	Payment of settlement of Securiport accrued arrears 4 <sup>th</sup> instalment	15PV21000056	Securiport Gambia LLC	31,452,000.00
<b>Total</b>				164,053,036.00

### Implication

- There is a risk that public funds are spent on paying arrears for which the Government has no obligation to pay thereby causing financial loss to Government.
- This is indicative of weaknesses in the management, supervision, control and direction of financial related matters of government.

### Priority

High

### Recommendation

- Government should stop paying any arrears to Securiport until a legal advice is sought from the Attorney General and the ministry of justice.
- If the legal opinion is in favour of government, measures should be made to recover the **D164,053,036.00** paid to Securiport and the amount paid back to the Consolidated Revenue Fund and details furnish to the National Audit Office for verification.
- Ministry of Finance should strengthen supervision, control and direction of all issues relating to financial matters of the government.

## Management Response

Response	<p>Securiport has, on several occasions, indicated to NAO the government pays the funds into our operational account, and we are free to disburse our funds as we deem fit. The government is not and has not taken any liability for a Securiport loan registered at GT Bank. The accrued arrears came about as the government was not able to secure an IATA code and as per the contract the liability of paying Securiport reverted to the government.</p> <p>Once again NAO cannot take parts of the contract that suits them and ignore other parts. The contract needs to be viewed as a whole and in it initiate by both parties.</p> <p>It has further been explained, on several occasions, that there is no issue regarding the breakdown of the accrued arrears as the MoF, Mol and GCAA representatives verified these figures and then the instruction was forwarded to MoF from SG office acknowledging the debt to be paid. These figures were checked by Mol &amp; GCAA, and it was agreed they were correct and from the same source used by GCAA.</p> <p>Albeit on several occasions we have gone through the contract and explained to NAO the rational of the government liability should ALO's fail to pay you refuse to accept this. Furthermore, the contract as it stands is legally binding to both parties.</p> <p>"AG310/01/PART 6 (6) and dated 12<sup>th</sup> July 2016" – We have no knowledge of this document as it predates the signing of the contract which has on several occasions been declared legally binding. We fail to understand the reference made and if anything, this should be directed at government not Securiport.</p>
Action to be taken	
Officer responsible	
Date when situation will be regularised	



## **Auditor's Comment**

The government should not have agreed to pay any accrued arrears to Securiport due to late commencement of the project. Government's failure to secure the IATA code to start the operations of the project is not good reason to pay any arrears to Securiport as this is outside of its control. IATA has discretion to issue or withhold the use of its code to enable airlines to embed the security fee in the ticketing system.

As a result, it would not be fair to pass any cost incurred by Securiport to government for the supposedly late start of the operations of the project.

We recommend government to stop paying any accrued arrears to Securiport until a legal advice is sought from the Solicitor General, Ministry of justice. Government should also consider to recover the **D164, 053,036.00** paid to Securiport and the amount paid back to the Consolidated Revenue Fund and details furnish to the National Audit Office for verification.

### **3.1.29 Training of Immigration Officers**

#### **Finding**

Section 1.1.1.1 (d) of the contract states that, “*Securiport would train aviation security and immigration personnel in the operation of the system’s computers, database management and the handling and processing of biometric data*”

During the audit, we noted that immigration staff administering the system are given training only on the operations aspect of the system. Training on database management has not been provided as stipulated in the contract.

We also noted that access to equipment within the server room is restricted to only selected staff of Securiport. The immigration staff assigned to administer the system and, in this case, representing the Ministry of Interior are not given such privilege.

Furthermore, training on technical operations on how to administer the system (application setup, network connections) is necessary for the government to be able to adequately manage the system after the end of the contract when government takes over the project.

#### **Implication**

Failure to provide training on database and system administrations is of great concern, as it could result in discontinued operations in the event of major issues after the contract has phased out.

#### **Priority**

High

#### **Recommendation**

- The Government through the Ministry of Interior should ensure that adequate training is given to the assigned staff to independently administer the system. This will ensure a smooth operation of the project when the contract ends.
- Securiport should also consider involving the government staff in the management of the system. This will facilitate skills transfer during the period of the contract.

## Management Response

Response	Training is one of the aspects of continual improvement process that is why we always provide continuous training to Immigration in all aspect related to the contract. However, if the Immigration provide the people for advanced training like mentioned above, we will go through it.
Action to be taken	A letter will be sent to immigration to provide us list of agents concerned by this training
Officer responsible	IT manager
Date when situation will be regularised	2022

## Auditor's Comment

Management responses would be verified in our subsequent audits.

### 3.1.30 Backup of data

#### Finding

During our audit, we noted that the immigration staff assigned to administer the system were not involved when the automatic data backup was being set up by Securiport. Copies of the backup are given to the commissioner on a yearly basis without the involvement of the immigration IT staff to verify that it is up to date.

In addition, the copies provided to the commissioner are not tested by any IT staff representing the ministry, to confirm that they are not corrupted and can be restored when needed.

#### Implication

The non-involvement of the Government IT staff in taking backups and failure to test the backups could result in permanent data loss or partial recovery in the event there is system crash while the contract is phased out and copies of the backup kept by the commissioner are also corrupted.

#### Priority

High

#### Recommendation

- The Government through the Ministry of Interior should ensure that their IT staff assigned to administer the system are involved during backup.
- These backups should be tested by both Securiport and Government IT staff to ensure that the data is in good condition.

#### Management Response

<b>Response</b>	The confidentiality, integrity, and availability of data we are collecting for Immigration is one part of our main mission that is why we have a strong process to keep all this data safe. Our process to perform a daily, weekly, and yearly backup is review every 03 month to ensure that all data is safe. However, we are opening to audit this process and involve the immigrations IT.
Action to be taken	We will inform Immigration accordingly
Officer responsible	IT manager
Date when situation will be regularised	2022

#### Auditor's Comment

Management responses would be verified in our subsequent audits.

### 3.1.31 Disaster recovery site

#### Finding

Disaster recovery site is storage centre used to replicate data of the main production centre. For instance, this can be used as a temporarily relocation site following a security breach or natural disaster.

During our audit, we discovered that there is no disaster recovery site in place for the safekeeping of backups.

#### Implication

There is a high risk of complete data loss in case of natural disasters like fire outbreak, earthquake, etc. Keeping backups within the same place as the primary office remains a risk.

#### Priority

High

#### Recommendation

Securiport should ensure that a disaster recovery site is setup and located off-site (i.e. outside the primary operation centre). This must be in a secure place of different geographical location with some significant distance from the primary site.

#### Management Response

Response	Having the second availability zone to replicate all the infrastructure is our concern and we are working closely with Immigration and civil aviation to have this disaster recovery room
Action to be taken	The off-site site is already identified the work is in progress we hopefully get it ready before the end of this year
Officer responsible	IT Manager
Date when situation will be regularised	2022

#### Auditor's Comment

The audit team confirmed that a disaster recovery site was identified in the old terminal. However, this is not a recommended location due to its close proximity to production systems. Effort should be made to identify more secure remote location for the disaster recovery site. This ensures that the backup files remain safe, even if a fire or hurricane destroys the building where the production system is housed.

### 3.1.32 Computer antivirus software

#### Finding

Antivirus is a computer program that continuously looks for threats on a computer and automatically prevents it from causing damage to the data stored on that computer or other connected computers on the network.

During our audit, it was revealed that the computers used for daily operations do not have antivirus installed.

A computer without Antivirus is unprotected and creates a vulnerability of malware infections like viruses, worms, etc.

#### Implication

There is a risk that malware infection affecting one computer can spread quickly within the network and cause permanent data loss.

#### Priority

High

#### Recommendation

Securiport should ensure that all computers connected to the network have trusted and genuine antivirus installed.

#### Management Response

Response	This concern is already corrected
Action to be taken	An antivirus is running on all workstations
Officer responsible	IT Manager
Date when situation will be regularised	2021

#### Auditor's Comment

A physical verification was conducted on 31<sup>st</sup> May 2022. However the issue remained unresolved.

### 3.1.33 Unused network Switch port not disabled

#### Finding

A switch is a device that is used to connect multiple computers to the network through connectors called ports or switch ports.

During the audit, we observe that unused ports of the switches are not disabled. This may enable a malicious user to access confidential data or malware activities that may affect the operation of the systems.

#### Implication

There is a risk that unused network switch ports left open increases the possibility of unauthorized users gaining connectivity to the network.

#### Priority

Medium

#### Recommendation

Securiport should ensure that all unused network switch ports are disabled. Also, those ports that are in use should be configured to prevent unauthorized users from connecting to the switch.

#### Management Response

Response	The reason why the unused port was not disabled is for quick reactivity in case of faulty to allow the designated people to do a quick swap port. However, all the switches are in the server room which have IRIS access lock and CCTV camera.
Action to be taken	This concern has been corrected
Officer responsible	IT Manager
Date when situation will be regularised	2021

#### Auditor's Comment

A physical verification was conducted on 31<sup>st</sup> May 2022. However the issue remained unresolved.

### 3.1.34 Active switch port open to connect any device (No port Security)

#### Finding

During our audit, we noted that all active network switch ports connecting devices are left open to physically allow successful connection of any device.

#### Implication

Without proper restriction of device connection to active switch ports, unauthorized devices could be successfully connected to those active ports and eventually gain access to the network and do malicious activity.

#### Priority

Medium

#### Recommendation

Securiport should ensure these active switch ports are fully secured to designated and authorized devices only. This way, the network switch port will restrict connection access to non-authorized devices trying to gain access to the network.

#### Management Response

Response	The feature is deallocated to the BSC server application is not the switches itself. Any devices need to be authorized on the server application before to get access on data. There is the reason why the security port is no activated
Action to be taken	The concern has been Corrected
Officer responsible	IT Manager
Date when situation will be regularised	2021

#### Auditor's Comment

The Securiport system handles highly confidential information. Therefore, security should be implemented in all possible layers. Implementing access restriction only on the application without on the switch (which gives access to the network) can still give access to unauthorised person who managed to connect to the network. Therefore, the finding remained unresolved.



### 3.1.35 Network Switch Configuration

#### Finding

Virtual Local Area Networks (VLANs) are used to segment networks to increase security and stability of the network but these VLANs can be a gateway of network attacks when improperly implemented.

During our audit, we noted security vulnerability in the configuration of the VLANs. The Default VLAN is used for the core Immigration System (IICS) which creates a risk to the security of the system and the Data.

#### Implication

Using a default VLAN increases the risk of unauthorised access to data especially when used for the core Immigration System (IICS).

#### Priority

High

#### Recommendation

Securiport should ensure that the default VLAN is disabled, and all devices associated with it should be moved to a different VLAN.

#### Management Response

Response	The concern is corrected
Action to be taken	The default vlan is deactivated
Officer responsible	IT Manager
Date when situation will be regularised	2021

#### Auditor's Comment

A physical verification was conducted on 31<sup>st</sup> May 2022. However the issue remained unresolved.

### 3.1.36 Linking of dependencies of Diplomatic Passport holders

#### Finding

Diplomatic passport holders and their dependants are exempted from paying the security fee of \$20 as stated in the contract. However, the children of diplomats from other countries are issued with ordinary passports notwithstanding that they are still treated as diplomats.

During the audit, we noted that the Immigration Information Control System (IICS) do not have a function to identify children and spouses of diplomatic passport holders possessing ordinary passports as dependants of diplomats. Instead, they are captured or identified in the system as ordinary passport holders but exempted from paying the security fee for being dependants of diplomats.

This creates potential problems during the reconciliation information captured in the system and information kept on accounting records.

#### Implication

There is a risk that accounting records might be manipulated to understate revenue as different information exist between the system and the accounting records.

#### Priority

High

#### Recommendation

Securiport should ensure that the IICS system is adjusted to link the diplomatic passport holders to their dependence on the exemption of these security fees of \$20 for accountability purposes.

#### Management Response

Response	The POS system is not a part of the contract with immigration however linking external system to the existing one is not in our mandate.
Action to be taken	N/A
Officer responsible	IT manager
Date when situation will be regularised	

#### Auditor's Comment

The finding was relevant to the IICS and not POS. The issue remained unresolved at date of the verification dated ie 31st May 2022.

## **Appendix A (i): Failure to adhere to legal advice**

- **Limited Liability**

*“We recommend that Securiport’s liability should not be limited to only 100% of the fees paid or to be paid for a specific service. Instead government should be entitled to full compensation in the event of Securiport’s negligence. This includes any profit to be generated by government in the future”.*

- **Full compensation**

*“It is our opinion that the last paragraph under section 2.2.3 requiring “the government to pay Securiport, within 7 business days of the default, the amount due on presentation of an invoice by Securiport with the passenger manifest per airline and flight number” should be removed as the government cannot compensate Securiport in the event default of payment by an airline”.*

- **Taxes and Import Duties and performance of service**

*“Under clause 2.9 and 2.10 certain tax exemptions are proposed. It is our opinion that VAT cannot be waived. However, a special investment certificate (SIC) may be granted from (the ministry of Trade or GIEPA). We also recommend that Securiport must provide a list of equipment, software and other devices to be imported prior to their importation”.*

*“Furthermore, we wish to highlight that only the Ministry of Finance has the mandate to authorise tax waivers. Therefore, it is recommended that the Ministry of Finance be consulted”.*

- **Fees and currency, foreign payment and repatriation of profit**

*“The timeframe set in the agreement for implementing some of government’s obligation is seven days. It is our opinion that this timeframe is too short and should be revised, as failure to implement will lead to material breach on the part of the government”.*

- **Material Disagreement**

*“Under clause 2.4 it states that “in the event that the government fails to perform any of the obligations assumed herein, the parties agree that said failure shall be a material contractual agreement and Securiport shall be entitled to full compensation for the remaining period of the contract and shall, at its own discretion be entitled to discontinue any further performance.”*

*“It is our opinion that the clause is unfair, as it has indicated that all government obligations if breached will amount to a material breach in the contract. We wish to highlight that there are material breaches which amount to terminate and subsequent discharge from performance and minor breaches, which do not warrant termination of the contract and subsequent discharge from performance by the non-breaching party. Furthermore, it is therefore recommended that these be identified for both parties and not just limited to the government”.*

*“It is further recommended that this material breach clause should not be limited to government. It should also include material breach by Securiport of any of its obligation assumed in the contract specifically under clause 1”.*

**Appendix A (ii): Failure to adhere to legal advice**

<b>CLAUSES</b>	<b>ISSUE</b>	<b>RECOMMENDATION BY MINISTRY OF JUSTICE</b>
Article 1.1- Securiport. obligations	As currently drafted, the Agreement does not provide sufficient information to identify Securiport's obligation with respect to the maintain and transfer phase of the Service	We suggest redrafting this Article following the approach outlined under Section 1.3 above.
Article 1.1.1.1.d- Date Management	The provision currently requires the Government to act as data manager of the sensitive data of the passengers and applicant for visa gathered through the use of the Equipment. This may be problematic, since acting as data manager would require the Government to have the technology required to ensure the protection and safety of the data.	We suggest assessing the capacity of the Government to act as data manager. In addition, see below the recommendations with respect to Article 1.11
Article 1.2- Financing of the Securiport Service	It is not clear from the Agreement whether Securiport has sufficient resources to perform its obligations under the Agreement.	We suggest modifying this provision by requiring Securiport to provide written evidence that has sufficient financial resources to perform its obligations under the Agreement either through its own funds as resulting from its financial statements or through the obtainment of third party financing. The provision of such evidence should act as condition precedent to the effectiveness of the Agreement.
Article 1.4- Managing Director	As currently drafted, this provision does not sufficiently clarify the role of the Managing Director with	We suggest amending this provision as follows: "Securiport will appoint a Managing Director who will

CLAUSES	ISSUE	RECOMMENDATION BY MINISTRY OF JUSTICE
	respect to the implementation of the Agreement.	reside in The Gambia during the length of the Agreement. <i>The Managing Director shall act as liaison between the Government and Securiport and, among others, shall : (i) monitor the performance of the Agreement; and (ii) oversee the day to day implementation of the Agreement .</i>
Article 1.5- Best Efforts and work Approach	As currently drafted, this provision does not require Securiport to comply with its obligation under the Agreement but only to make a “best efforts” to do so.	We suggest amending this provision by deleting the first sentence (“Securiport shall use .....the Government’s goals’).
Article 1.4- Limited Liability	This provision excessively limits Securiport’s liability.	We suggest amending this provision as follows: “Securiport shall indemnify and hold the Government harmless from any and all losses incurred to be paid, directly or indirectly, by sought to be imposed upon the Government arising out of any act or omission by the company in connection with this Agreement”. In addition, we suggest deleting any reference to quantitative limitations to which the Government may be subject may well exceed the fees received by Securiport in connection with the services.

<b>CLAUSES</b>	<b>ISSUE</b>	<b>RECOMMENDATION BY MINISTRY OF JUSTICE</b>
<p>Article 1.5- Force Majeure</p>	<p>As currently drafted, the provision is not reciprocal, i.e. does not contemplate that a force majeure event may also affect the ability of the Government to perform its obligations under the agreement.</p> <p>In addition, the definition of force Majeure makes reference to: (i) event that are properly outside the control parties; and (ii) events that are not exceptional and can be reasonably foreseen by the parties in the performance of the agreement.</p> <p>Lastly, the agreement must specifically identify the events constituting force Majeure, to the exclusion of other non-listed events.</p>	<p>We suggest amending the provision as follows: “Each party shall not be held liable for any failure or delay in complying with its obligations under the agreement, which it cannot perform due to the occurrence of a force Majeure event. For the purpose of the agreement, ‘Force Majeure’ means (i) Fire, earthquakes, lightning, flood, storm, hurricane, floods, cyclones, typhoons, tidal waves and tornadoes; (ii) epidemic or plagues; (iii) any act of war ( declared or non-declared), invasion, armed conflict or act of foreign enemy, blockade, embargo, revolution, riot, insurrection, civil commotion, act of terrorism or sabotage that occurs in The Gambia;(iv) Nationwide strikes, works to rule or go-slows that are widespread or that are of a political nature”</p> <p>In addition, the parties should provide for the rules governing the occurrence of a Force Majeure event (e.g. notification to the other party, obligation to limit or minimize the effects or a Force Majeure event, early termination of the agreement in case of prolonged Force Majeure event.)</p>

<b>CLAUSES</b>	<b>ISSUE</b>	<b>RECOMMENDATION BY MINISTRY OF JUSTICE</b>
Article 1.8 Implementation Schedule	Please note that the Implementation Schedule only refers to the design, build and installation obligation of the Services.	Specific timing should be provided also with respect to the treatment to the maintenance and training obligations.
Article 1.11- Data proprietorship and confidentiality	As currently drafted, it appears that the data gathered through the Equipment will be in the possession and availability of Securiport.	We suggest specifying Securiport's obligation with respect to the treatment of the sensible data gathered, as well as evaluating whether to appoint Securiport as data manager.
Article 1.12- Incorporation of Local Company	NewCo's role in the performance of the Agreement should be clearly spelled out. In addition, as currently drafted, the Agreement will not bind NewCo, but exclusively Securiport and the Government.  Lastly, the Government should ensure that NewCo has sufficient financial and technical resources to comply with its obligation arising under the contract.	We suggest specifying in Article 1.1 that the maintenance phase will be entrusted to NewCo and that, for this purpose within a specified period of time as of signing (e.g 30 days), NewCo will become a part to the Agreement and will undertake the relevant maintenance and training obligations as expressly specified therein.  In addition, We suggest inserting Securiport's obligation to provide an adequate parent company guarantee in order to guarantee the performance of NewCo's obligations arising under the Agreement.
Article 2.1- Provision to be Implemented by the Government.	To be evaluated whether 7 business days is enough to obtain the cooperation from all relevant governmental authorities.	
Article 2.2.1.1.ii and Article 2.2.1.2.ii - Bank Account	Opening a joint bank account by the Government and Securiport may increase the	We suggest providing for then direct payment of the amount due by the

CLAUSES	ISSUE	RECOMMENDATION BY MINISTRY OF JUSTICE
	risk of mismanagement of funds. Consideration for the services provided should be paid by the Government to Securiport and should be strictly limited to the amounts provided under the Agreement.	Government to Securiport, without providing to the latter access to a joint bank account.
Article 2.2.1.1. iii/iv/v	As currently drafted, these provisions of the Agreement impose a penalty on the Government for failure to collect the amounts from the airlines.	We suggest deleting this Provision
Article 2.2.4- Start of payments	As Currently Drafted, This provision is unclear and does not specify when the first payment, and all subsequent payments, shall be made	We Suggest Amending this provision by including the following 1.fees will start to accrue only when equipment will be installed by securiport and be fully operational 2.securiport shall submit to the government monthly statements of air passenger flows and e-visa applications for the purpose of determining the considerations due 3.securiport and the government shall jointly verify the amounts due on the basis of the reports submitted by Securiport and 4.the government shall pay the amounts due within 30 days following the verification.
Article 2.4-Material Disagreement	This article means that, if the Government fails to fulfil its obligation under the agreement, Securiport will be entitled to suspend the performance of its obligation but will remain entitled to	We suggest Deleting this provision as it is too detrimental to the government



CLAUSES	ISSUE	RECOMMENDATION BY MINISTRY OF JUSTICE
	receive the fees due until the natural expiration of the agreement ,as well to claim damages	
Article 2.9 and 2.10- Performance of services and taxes and import duties	The Agreement grants to Securiport a tax break from any applicable tax ,charge or duties due under Gambian law for a minimum period of 10 years, which seems excessive in light of the service provided(merely, installation for the first 12 weeks and maintenance and training for the remaining period	We suggest Renegotiating this provision so as to limit the loss of revenues that the government may suffer as a consequence of this Provision
Article 3.1-Out of court settlement negotiations	This Provision sets out a best efforts Obligation to settle any dispute out of court	We suggest amending this article by providing for mandatory mediation between the parties in the case of dispute, which should act as procedural pre-requisite to access arbitration at a later stage
Article 3.3-Arbitration	As currently drafted, the arbitration between the parties is to be conducted before ICSID under its law of arbitration	We suggest amending the rules of arbitration to the international chamber of commerce rules, as more in line with the specific subject matter of the agreement
Article 3.5- Breach of contract	As currently Drafted, this clause provides that the agreement shall terminate after 60 days as of the receipt of the notice by the other party deciding to terminate the agreement.in general we note that the regime governing the termination of the agreement is inadequate and excessively limited	We suggest amending this provision to specify that termination will be effective upon receipt of the relevant notice, without having to wait additional 60 days This provision should also be amended to include the following:(a)The Government should be entitled to terminate the agreement in case of at least : 1.breach of contract

CLAUSES	ISSUE	RECOMMENDATION BY MINISTRY OF JUSTICE
		<p>by Securiport 2.breach of representation and warranties by Securiport and 3.Bankruptcy or other insolvency and winding up of Securiport .</p> <p>The provision should also specify that, in case of persistent non-compliance by Securiport, the government will be entitled to the payment of damages</p> <p>(B)Termination for convenience: The Government should be entitled to terminate the agreement at its Discretion.in this case, Securiport should be entitled to receive an indemnity which, in any event, shall not include loss of profits.</p>

**Appendix B: Difference in revenue reported by Securiport and expected revenue**

	<b>Airlines</b>	<b>Inbound</b>	<b>Outbound</b>	<b>Total</b>	<b>Rate (\$)</b>	<b>Expected Revenue (\$)</b>	<b>Actual Revenue reported by securiport(\$)</b>	<b>Variance(\$)</b>	<b>%</b>
<b>Sep-20</b>	Brussels Airlines	709.00	985.00	1,694.00	20	33,880.00			
	Adhoc flights	259.00	487.00	746.00	20	14,920.00			
<b>Total</b>		<b>968.00</b>	<b>1,472.00</b>	<b>2,440.00</b>		<b>48,800.00</b>	<b>30,561.00</b>	<b>18,239.00</b>	<b>159.68</b>
<b>Oct-20</b>	Brussels	1,039.00	813.00	1,852.00	20	37,040.00			
	Turkish Airlines	335.00	340.00	675.00	20	13,500.00			
	Adhoc Flights	161.00	192.00	353.00	20	7,060.00			
<b>Total</b>		<b>1,535.00</b>	<b>1,345.00</b>	<b>2,880.00</b>		<b>57,600.00</b>	<b>53,409.00</b>	<b>4,191.00</b>	<b>107.85</b>
<b>Nov-20</b>	Air Senegal	225.00	248.00	473.00	20	9,460.00			
	Asky	668.00	670.00	1,338.00	20	26,760.00			
	Brussels Airlines	2,197.00	1,202.00	3,399.00	20	67,980.00			
	Turkish Airlines	674.00	468.00	1,142.00	20	22,840.00			
	VUELLING	466.00	297.00	763.00	20	15,260.00			
	Adhoc flights	153.00	126.00	279.00	20	5,580.00			
<b>Total</b>		<b>4,383.00</b>	<b>3,011.00</b>	<b>7,394.00</b>		<b>147,880.00</b>	<b>113,456.00</b>	<b>34,424.00</b>	<b>130.34</b>
<b>Dec-20</b>	Air Senegal	391.00	407.00	798.00	20	15,960.00			
	Asky	945.00	933.00	1,878.00	20	37,560.00			
	Brussels Airlines	2,587.00	1,405.00	3,992.00	20	79,840.00			
	Royal Air Maroc	1,884.00	947.00	2,831.00	20	56,620.00			
	TITAN AIRWAYS	518.00	137.00	655.00	20	13,100.00			
	Turkish Airlines	556.00	450.00	1,006.00	20	20,120.00			

	Airlines	Inbound	Outbound	Total	Rate (\$)	Expected Revenue (\$)	Actual Revenue reported by securiport(\$)	Variance(\$)	%
	Vuelling	547.00	338.00	885.00	20	17,700.00			
	Adhoc Flights	142.00	36.00	178.00	20	3,560.00			
<b>Total</b>		<b>7,570.00</b>	<b>4,653.00</b>	<b>12,223.00</b>		<b>244,460.00</b>	<b>247,510.00</b>	<b>(3,050.00)</b>	<b>98.77</b>
<b>Jan-21</b>	Brussels Airlines	2,799.00	2,424.00	5,223.00	20	104,460.00			
	Royal Air Maroc	1,209.00	1,072.00	2,281.00	20	45,620.00			
	Vueling	630.00	503.00	1,133.00	20	22,660.00			
	Turkish Airlines	654.00	763.00	1,417.00	20	28,340.00			
	Asky	784.00	811.00	1,595.00	20	31,900.00			
	Air Senegal	290.00	379.00	669.00	20	13,380.00			
	Titans	111.00	251.00	362.00	20	7,240.00			
	Adhoc	33.00	40.00	73.00	20	1,460.00			
<b>Total</b>		<b>6,510.00</b>	<b>6,243.00</b>	<b>12,753.00</b>		<b>255,060.00</b>	<b>164,415.00</b>	<b>90,645.00</b>	<b>155.13</b>
<b>Feb-21</b>	Brussels Airlines	2,409.00	2,344.00	4,753.00	20	95,060.00			
	Royal Air Maroc	798.00	839.00	1,637.00	20	32,740.00			
	Vueling	415.00	380.00	795.00	20	15,900.00			
	Turkish Airlines	506.00	678.00	1,184.00	20	23,680.00			
	ASKY	901.00	669.00	1,570.00	20	31,400.00			
	Air Senegal	356.00	397.00	753.00	20	15,060.00			
	Adhoc	20.00	18.00	38.00	20	760.00			
<b>Total</b>		<b>5,405.00</b>	<b>5,325.00</b>	<b>10,730.00</b>		<b>214,600.00</b>	<b>146,567.00</b>	<b>68,033.00</b>	<b>146.42</b>
<b>Mar-21</b>	Brussels Airlines	2,575.00	2,910.00	5,485.00	20	109,700.00			
	Royal Air Maroc	399.00	743.00	1,142.00	20	22,840.00			
	Vueling	436.00	405.00	841.00	20	16,820.00			
	Turkish Airlines	542.00	730.00	1,272.00	20	25,440.00			

	Airlines	Inbound	Outbound	Total	Rate (\$)	Expected Revenue (\$)	Actual Revenue reported by securiport(\$)	Variance(\$)	%
	ASKY	829.00	748.00	1,577.00	20	31,540.00			
	Air Senegal	347.00	368.00	715.00	20	14,300.00			
	Adhoc	356.00	226.00	582.00	20	11,640.00			
	<b>Total</b>	<b>5,484.00</b>	<b>6,130.00</b>	<b>11,614.00</b>		<b>232,280.00</b>	<b>235,427.00</b>	<b>(3,147.00)</b>	<b>98.66</b>
<b>Apr-21</b>	Brussels Airlines	1,970.00	3,125.00	5,095.00	20	101,900.00			
	Royal Air Maroc	80.00	170.00	250.00	20	5,000.00			
	Vueling	466.00	599.00	1,065.00	20	21,300.00			
	Turkish Airlines	555.00	765.00	1,320.00	20	26,400.00			
	ASKY	871.00	859.00	1,730.00	20	34,600.00			
	Air Senegal	394.00	431.00	825.00	20	16,500.00			
	Adhoc	34.00	42.00	76.00	20	1,520.00			
	<b>Total</b>	<b>4,370.00</b>	<b>5,991.00</b>	<b>10,361.00</b>		<b>207,220.00</b>	<b>187,877.39</b>	<b>19,342.61</b>	<b>110.30</b>
<b>May-21</b>	Brussels Airlines	3,142.00	2,633.00	5,775.00	20	115,500.00			
	Royal Air Maroc	100.00	73.00	173.00	20	3,460.00			
	Vueling	611.00	600.00	1,211.00	20	24,220.00			
	Turkish Airlines	814.00	1,053.00	1,867.00	20	37,340.00			
	ASKY	868.00	807.00	1,675.00	20	33,500.00			
	Air Senegal	406.00	494.00	900.00	20	18,000.00			
	Adhoc	14.00	13.00	27.00	20	540.00			
		<b>5,955.00</b>	<b>5,673.00</b>	<b>11,628.00</b>		<b>232,560.00</b>	<b>210,921.68</b>	<b>21,638.32</b>	<b>110.26</b>
<b>Total</b>						<b>1,640,460.00</b>	<b>1,390,144.07</b>	<b>250,315.93</b>	
<b>Rate</b>								<b>51.65</b>	
<b>Total (D)</b>								<b>12,928,817.70</b>	

**Appendix C (i): Under banking of receipts**

<b>Date</b>	<b>Details</b>	<b>Amount as per POS (D)</b>	<b>Amount as per deposit slip (D)</b>	<b>Difference</b>
17-09-20	Collections from 2/9/2020 to 16/9/2020	853,600.00	538,500.00	315,100.00
21-09-20	Collections from 18/9/2020	167,600.00	108,900.00	58,700.00
29-09-20	Collections from 23/9/2020 to 26/9/2020	298,900.00	192,000.00	106,900.00
05-10-20	Collections from 30/9/2020 to 4/10/2020	398,300.00	213,130.00	185,170.00
08-10-20	Collections from 7/10/2020	363,000.00	156,300.00	206,700.00
26-10-20	Collections from 23/10/2020 to 26/10/2020	374,800.00	182,250.00	192,550.00
04-01-21	Collections from 1/1/2021 to 4/1/2021	615,000.00	484,000.00	131,000.00
18-01-21	Collections from 14/1/2021 to 18/1/2021	1,165,000.00	844,260.00	320,740.00
25-01-21	Collections from 21/1/2021 to 25/1/2021	1,046,000.00	831,000.00	215,000.00
01-02-21	Collections from 28/1/2021 to 2/2/2021	996,000.00	746,500.00	249,500.00
08-02-21	Collections from 4/2/2021 to 8/2/2021	954,000.00	744,600.00	209,400.00
22-02-21	Collections from 19/2/2021 to 22/2/2021	1,324,000.00	755,250.00	568,750.00
26-02-21	Collections from 23/2/2021 to 26/2/2021	652,000.00	596,150.00	55,850.00
12-03-21	Collections from 8/3/2021 to 12/3/2021	883,000.00	599,650.00	283,350.00
19-03-21	Collections from 15/3/2021 to 19/3/2021	763,000.00	479,350.00	283,650.00
26-03-21	Collections from 22/3/2021 to 26/3/2021	659,000.00	487,350.00	171,650.00
01-04-21	Collections from 29/3/2021 to 31/3/2021	435,000.00	389,650.00	45,350.00
12-04-21	Collections from 9/4/2021 to 12/4/2021	1,139,000.00	875,110.00	263,890.00
19-04-21	Collections from 16/4/2021 to 19/4/2021	1,068,000.00	768,050.00	299,950.00
05-05-21	Collections for 5/5/2021	77,000.00	56,000.00	21,000.00

<b>Date</b>	<b>Details</b>	<b>Amount as per POS (D)</b>	<b>Amount as per deposit slip (D)</b>	<b>Difference</b>
11-05-21	Collections from 10/5/2021 to 11/5/2021	226,000.00	144,900.00	81,100.00
14-05-21	Collections from 11/5/2021 to 14/5/2021	250,000.00	217,750.00	32,250.00
17-05-21	Collections from 14/5/2021 to 17/5/2021	732,000.00	579,490.00	152,510.00
18-05-21	Collections from 17/5/2021	220,000.00	165,870.00	54,130.00
19-05-21	Collections from 18/5/21 to 19/5/2021	763,000.00	515,000.00	248,000.00
20-05-21	Collections from 19/5/2021 to 20/5/2021	316,000.00	241,100.00	74,900.00
21-05-21	Collections from 20/5/2021 to 21/5/2021	297,000.00	179,300.00	117,700.00
24-05-21	Collections from 21/5/2021 to 23/5/2021	989,000	721,080	267,920.00
26-05-21	Collections from 24/5/2021 to 25/5/2021	329,000	200,200	128,800.00
27-05-21	Collections from 26/5/2021 to 27/5/2021	219,000	206,800	12,200.00
28-05-21	Collections from 27/5/2021 to 28/5/2021	283,000	219,950	63,050.00
31-05-21	Collections from 28/5 to 30/5/2021	824,000	659,775	164,225.00
<b>Total</b>				<b>5,580,985.00</b>

**Appendix C (ii): Under banking of receipts**

<b>Date</b>	<b>Details</b>	<b>Amount as per receipt (\$)</b>	<b>Amount as per deposit slip (\$)</b>	<b>Difference</b>
01-04-21	Collections from 1/1/2021 to 4/1/2021	19,080.00	6,667.00	12,413.00
01-07-21	Collections from 5/1/2021 to 7/1/2021	10,240.00	4,814.00	5,426.00
01-11-21	Collections from 8/1/2021 to 11/1/2021	23,980.00	9,081.00	14,899.00
14-01-21	Collections from 12/1/2021 to 13/1/2021	4,300.00	4,065.00	235.00
18-01-21	Collections from 14/1/2021 to 18/1/2021	13,340.00	7,300.00	6,040.00
25-01-21	Collections from 21/1/2021 to 24/1/2021	13,040.00	8,520.00	4,520.00
02-11-21	Collections from 8/2/2021 to 9/2/2021	3,500.00	2,445.00	1,055.00
15-02-21	Collections from 11/2/2021 to 14/2/2021	14,880.00	5,980.00	8,900.00
19-02-21	Collections from 15/2/2021 to 19/2/2021	9,120.00	2,827.00	6,293.00
22-02-21	Collections from 20/2/2021 to 22/2/2021	12,220.00	4,730.00	7,490.00
26-02-21	Collections from 23/2/2021 to 25/2/2021	6,220.00	5,625.00	595.00
03-08-21	Collections from 5/3/2021 to 7/3/2021	13,240.00	6,059.00	7,181.00
03-12-21	Collections from 8/3/2021 to 12/3/2021	9,820.00	4,500.00	5,320.00
15-03-21	Collections from 13/3/2021 to 15/3/2021	14,040.00	4,710.00	9,330.00
19-03-21	Collections from 16/3/2021 to 19/3/2021	6,500.00	4,260.00	2,240.00



<b>Date</b>	<b>Details</b>	<b>Amount as per receipt (\$)</b>	<b>Amount as per deposit slip (\$)</b>	<b>Difference</b>
22-03-21	Collections from 20/3/2021 to 22/3/2021	11,860.00	4,923.00	6,937.00
26-03-21	Collections from 23/3/2021 to 26/3/2021	8,620.00	5,480.00	3,140.00
29-03-21	Collections from 27/3/2021 to 28/3/2021	12,860.00	7,078.00	5,782.00
04-01-21	Collections from 29/3/2021 to 31/3/2021	5,160.00	2,400.00	2,760.00
04-09-21	Collections from 6/4/2021 to 9/4/2021	10,120.00	3,449.00	6,671.00
04-12-21	Collections from 10/4/2021 to 12/4/2021	11,760.00	4,840.00	6,920.00
16-04-21	Collections from 13/4/2021 to 16/4/2021	8,200.00	4,355.00	3,845.00
23-04-21	Collections from 19/4/2021 to 22/4/2021	7,820.00	3,915.00	3,905.00
26-04-21	Collections from 23/4 to 25/4/2021	9,700.00	3,850.00	5,850.00
30-04-21	Collections from 26/4/2021 to 30/4/2021	8,060.00	3,250.00	4,810.00
05-04-21	Collections from 1/5/2021 to 3/5/2021	11,700.00	5,174.00	6,526.00
05-04-21	Collections from 4/5/2021	1,220.00	1,060.00	160.00
05-05-21	Collections from 5/5/2021	1,340.00	950	390.00
05-06-21	Collections 6/5/2021	1,260.00	280	980.00
05-10-21	Collections from 7/5/2021 to 9/5/2021	10,740.00	4,300.00	6,440.00
05-11-21	Collections from 10/5/2021 to 11/5/2021	5,520.00	2,480.00	3,040.00
<b>Total</b>				<b>160,093.00</b>

## Appendix D: Omission of collections from the POS

Date	Details	Collection Dates	D	€	£
10/4/2020	Cash collections from SN Brussels	10/4/2021		1,080.00	
12/4/2021	Cash collection from Asky	16/4/2021	47,000.00		
15/4/2021	Cash collection from SN Brussel	15/4/2021		405.00	
	Cash collection from	15/4/2021		40.00	
16/4/2021	Cash collection from SN Brussels	16/4/2021			120.00
23/4/2021	Cash collection from Air Senegal and SN Brussels	19/4/2021 to 22/4/2021			490.00
23/4/2021	Cash collection from Air Senegal and SN brussels	19/4/2021		1,175.00	
25/4/2021	Cash collection from SN Brussels and Vuelling	23/4/2021 to 26/4/2021		2,860.00	
26/4/2021	Cash collections from SN Brussels	23/4/2021 to 25/4/2021			660.00
4/5/2021	Cash collections from				
5/5/2021	Cash collections	5/5/2021		510.00	
10/5/2021	Cash collections from Air Moroc, Vuelling and SN Brussels	8/5/2021 to 9/5/2021		3,335.00	
14/5/2021	Cash collection from SN Brussels			1,280.00	
17/5/2021	Cash collections from Brussels airlines	14/5/2021			795.00
18/5/2021	Cash collections	17/5/2021			560.00
19/5/2021	Collection from Brussels and Asky	18/5/2021		780.00	
21/5/2021	Cash collections from Brussels Airline	20/5/2021 to 21/5/2021			565.00
27/5/2021	Cash collections from Brussels and Turkish airlines	27/5/2021		580.00	
<b>Total</b>			<b>47,000.00</b>	<b>12,045.00</b>	<b>3,190.00</b>

**Appendix E (i): Difference between cash collection sheet and the Point of Sale**

<b>Collection Date</b>	<b>Amount as per collection sheet (D)</b>	<b>Amount as per POS System (D)</b>	<b>Difference</b>
28-12-20	113,650.00	141,000.00	(27,350.00)
29-12-20	13,300.00	33,000.00	(19,700.00)
30-12-20	220,240.00	284,000.00	(63,760.00)
01-01-21	106,700.00	241,000.00	(134,300.00)
02-01-21	140,750.00	122,000.00	18,750.00
03-01-21	176,250.00	61,000.00	115,250.00
04-01-21	180,600.00	191,000.00	(10,400.00)
05-01-21	63,150.00	45,000.00	18,150.00
06-01-21	307,260.00	227,000.00	80,260.00
07-01-21	45,650.00	69,000.00	(23,350.00)
08-01-21	228,500.00	182,000.00	46,500.00
09-01-21	268,300.00	215,000.00	53,300.00
10-01-21	235,100.00	176,000.00	59,100.00
11-01-21	172,550.00	174,000.00	(1,450.00)
12-01-21	17,500.00	16,000.00	1,500.00
13-01-21	246,650.00	349,000.00	(102,350.00)
14-01-21	21,000.00	71,000.00	(50,000.00)
15-01-21	242,400.00	325,000.00	(82,600.00)
16-01-21	302,950.00	322,000.00	(19,050.00)
17-01-21	233,000.00	207,000.00	26,000.00
18-01-21	201,750.00	240,000.00	(38,250.00)
19-01-21	36,200.00	44,000.00	(7,800.00)
20-01-21	182,250.00	197,000.00	(14,750.00)
21-01-21	38,800.00	44,000.00	(5,200.00)
22-01-21	213,800.00	224,000.00	(10,200.00)
23-01-21	290,150.00	350,000.00	(59,850.00)
24-01-21	265,950.00	275,000.00	(9,050.00)
25-01-21	135,400.00	153,000.00	(17,600.00)
26-01-21	9,800.00	25,000.00	(15,200.00)
27-01-21	201,500.00	192,000.00	9,500.00
28-01-21	39,100.00	54,000.00	(14,900.00)
29-01-21	181,700.00	271,000.00	(89,300.00)
30-01-21	260,750.00	191,000.00	69,750.00
31-01-21	239,750.00	246,000.00	(6,250.00)
01-02-21	158,450.00	184,000.00	(25,550.00)
02-02-21	15,100.00	50,000.00	(34,900.00)
03-02-21	223,350.00	185,000.00	38,350.00
04-02-21	74,000.00	120,000.00	(46,000.00)
05-02-21	200,600.00	230,000.00	(29,400.00)
06-02-21	172,850.00	271,000.00	(98,150.00)
07-02-21	274,550.00	231,000.00	43,550.00

<b>Collection Date</b>	<b>Amount as per collection sheet (D)</b>	<b>Amount as per POS System (D)</b>	<b>Difference</b>
08-02-21	130,150.00	102,000.00	28,150.00
09-02-21	30,550.00	32,000.00	(1,450.00)
10-02-21	140,150.00	111,000.00	29,150.00
11-02-21	99,650.00	120,000.00	(20,350.00)
12-02-21	212,950.00	206,000.00	6,950.00
13-02-21	187,650.00	144,000.00	43,650.00
14-02-21	285,525.00	224,000.00	61,525.00
15-02-21	164,600.00	126,000.00	38,600.00
16-02-21	22,600.00	23,000.00	(400.00)
17-02-21	101,500.00	73,000.00	28,500.00
19-02-21	131,250.00	87,000.00	44,250.00
20-02-21	284,200.00	243,000.00	41,200.00
21-02-21	295,100.00	262,000.00	33,100.00
22-02-21	210,950.00	366,000.00	(155,050.00)
23-02-21	29,800.00	30,000.00	(200.00)
24-02-21	163,400.00	116,000.00	47,400.00
25-02-21	210,100.00	195,000.00	15,100.00
26-02-21	202,450.00	311,000.00	(108,550.00)
27-02-21	167,650.00	292,000.00	(124,350.00)
28-02-21	415,600.00	293,000.00	122,600.00
01-03-21	180,200.00	162,000.00	18,200.00
02-03-21	22,500.00	65,000.00	(42,500.00)
03-03-21	230,500.00	129,000.00	101,500.00
04-03-21	135,350.00	146,000.00	(10,650.00)
05-03-21	225,850.00	257,000.00	(31,150.00)
06-03-21	195,950.00	191,000.00	4,950.00
07-03-21	322,200.00	240,000.00	82,200.00
08-03-21	169,200.00	190,000.00	(20,800.00)
09-03-21	8,600.00	57,000.00	(48,400.00)
10-03-21	263,800.00	235,000.00	28,800.00
11-03-21	134,800.00	188,000.00	(53,200.00)
12-03-21	162,300.00	213,000.00	(50,700.00)
13-03-21	194,050.00	229,000.00	(34,950.00)
14-03-21	346,050.00	225,000.00	121,050.00
15-03-21	114,950.00	93,000.00	21,950.00
16-03-21	35,900.00	30,000.00	5,900.00
17-03-21	159,700.00	126,000.00	33,700.00
18-03-21	137,800.00	238,000.00	(100,200.00)
19-03-21	160,150.00	276,000.00	(115,850.00)
20-03-21	261,850.00	252,000.00	9,850.00
21-03-21	323,550.00	248,000.00	75,550.00
22-03-21	135,250.00	112,000.00	23,250.00
23-03-21	41,100.00	38,000.00	3,100.00

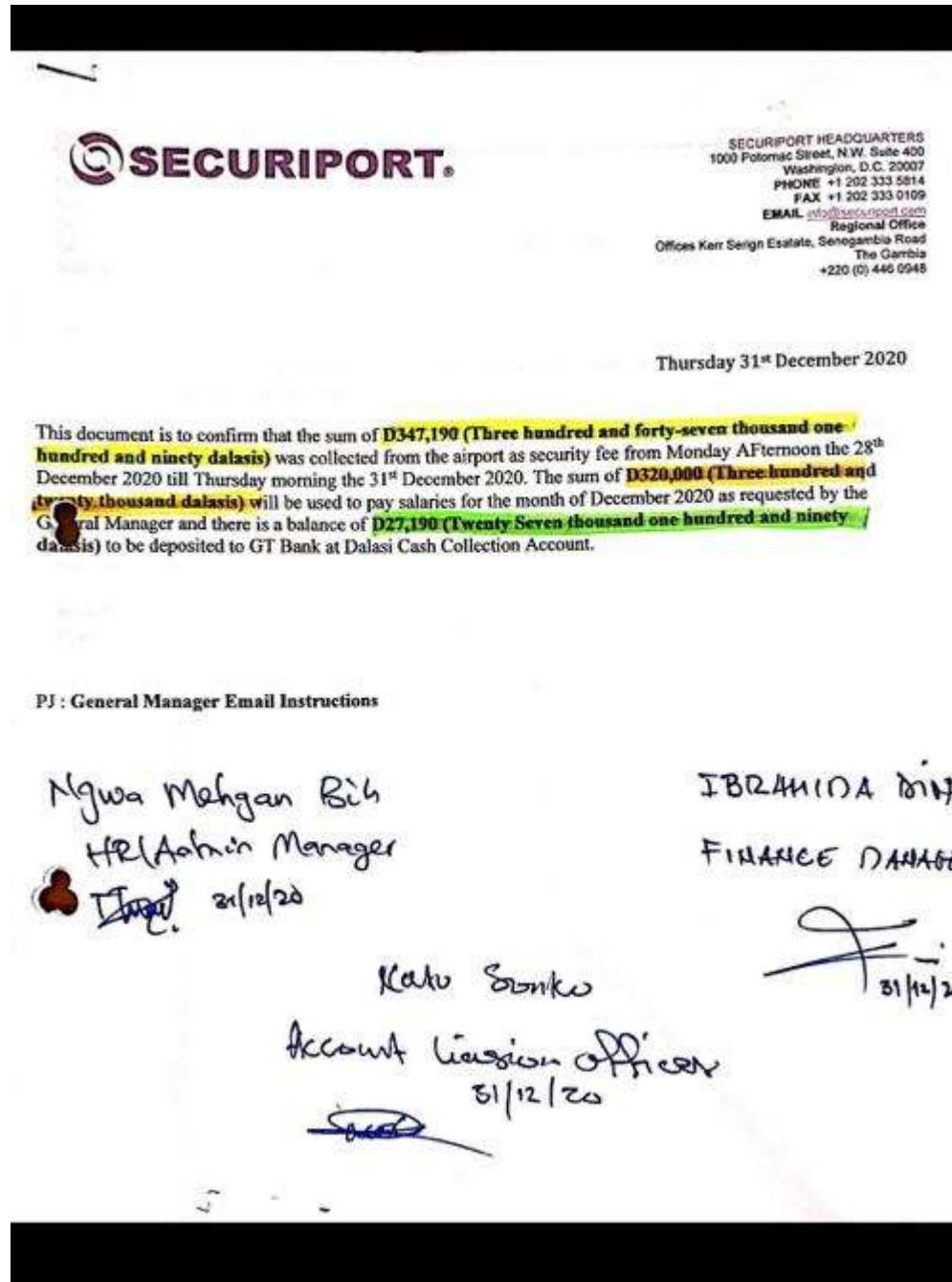
<b>Collection Date</b>	<b>Amount as per collection sheet (D)</b>	<b>Amount as per POS System (D)</b>	<b>Difference</b>
24-03-21	173,150.00	131,000.00	42,150.00
25-03-21	135,800.00	199,000.00	(63,200.00)
26-03-21	183,100.00	179,000.00	4,100.00
27-03-21	434,155.00	348,000.00	86,155.00
28-03-21	419,430.00	433,000.00	(13,570.00)
29-03-21	21,100.00	196,000.00	(174,900.00)
<b>Total</b>	<b>15,565,460.00</b>	<b>16,010,000.00</b>	<b>(444,540.00)</b>

**Appendix E (ii): Difference between cash collection sheet and the Point of Sale**

<b>Collection Date</b>	<b>Collection Amount</b>	<b>POS System Amount</b>	<b>Difference</b>
01-01-21	1,810.00	1,540.00	270.00
02-01-21	2,440.00	8,680.00	(6,240.00)
03-01-21	1,807.00	6,040.00	(4,233.00)
04-01-21	2,452.00	2,820.00	(368.00)
05-01-21	868.00	1,560.00	(692.00)
06-01-21	1,834.00	6,880.00	(5,046.00)
07-01-21	1,263.00	1,800.00	(537.00)
08-01-21	2,970.00	5,360.00	(2,390.00)
09-01-21	2,240.00	7,760.00	(5,520.00)
10-01-21	2,011.00	7,080.00	(5,069.00)
11-01-21	2,440.00	3,780.00	(1,340.00)
12-01-21	530.00	560.00	(30.00)
13-01-21	1,935.00	3,740.00	(1,805.00)
14-01-21	5,260.00	260.00	5,000.00
15-01-21	2,510.00	2,940.00	(430.00)
16-01-21	2,070.00	3,540.00	(1,470.00)
17-01-21	2,160.00	2,660.00	(500.00)
18-01-21	2,359.00	3,940.00	(1,581.00)
19-01-21	1,020.00	1,300.00	(280.00)
20-01-21	1,120.00	920.00	200.00
21-01-21	2,300.00	1,000.00	1,300.00
22-01-21	1,825.00	5,340.00	(3,515.00)
23-01-21	3,315.00	4,360.00	(1,045.00)
24-01-21	2,490.00	2,340.00	150.00
01-02-21	1,628.00	1,860.00	(232.00)
02-02-21	870.00	1,620.00	(750.00)
03-02-21	675.00	2,200.00	(1,525.00)
04-02-21	1,080.00	1,480.00	(400.00)
05-02-21	2,073.00	2,300.00	(227.00)
06-02-21	1,170.00	4,420.00	(3,250.00)
07-02-21	2,570.00	6,280.00	(3,710.00)
08-02-21	1,455.00	1,560.00	(105.00)
09-02-21	650.00	1,940.00	(1,290.00)
11-02-21	980.00	2,260.00	(1,280.00)
12-02-21	1,760.00	4,120.00	(2,360.00)
13-02-21	1,310.00	4,920.00	(3,610.00)
14-02-21	1,720.00	3,580.00	(1,860.00)
15-02-21	1,340.00	4,260.00	(2,920.00)
16-02-21	1,130.00	1,740.00	(610.00)

<b>Collection Date</b>	<b>Collection Amount</b>	<b>POS System Amount</b>	<b>Difference</b>
17-02-21	337.00	1,140.00	(803.00)
19-02-21	540.00	1,980.00	(1,440.00)
20-02-21	1,410.00	4,740.00	(3,330.00)
21-02-21	2,430.00	4,040.00	(1,610.00)
22-02-21	2,041.00	1,720.00	321.00
23-02-21	930.00	1,960.00	(1,030.00)
24-02-21	795.00	2,240.00	(1,445.00)
25-02-21	1,870.00	2,020.00	(150.00)
26-02-21	2,040.00	4,080.00	(2,040.00)
27-02-21	1,450.00	6,220.00	(4,770.00)
28-02-21	2,210.00	7,820.00	(5,610.00)
01-03-21	1,230.00	2,880.00	(1,650.00)
02-03-21	1,300.00	1,960.00	(660.00)
03-03-21	730.00	3,500.00	(2,770.00)
04-03-21	2,007.00	3,700.00	(1,693.00)
05-03-21	1,855.00	2,220.00	(365.00)
06-03-21	1,551.00	4,720.00	(3,169.00)
07-03-21	2,010.00	6,300.00	(4,290.00)
08-03-21	880.00	1,680.00	(800.00)
09-03-21	1,040.00	1,420.00	(380.00)
10-03-21	580.00	1,840.00	(1,260.00)
11-03-21	1,960.00	3,120.00	(1,160.00)
12-03-21	1,300.00	1,760.00	(460.00)
13-03-21	1,200.00	4,620.00	(3,420.00)
14-03-21	2,230.00	5,420.00	(3,190.00)
15-03-21	1,020.00	4,000.00	(2,980.00)
16-03-21	940.00	1,540.00	(600.00)
17-03-21	380.00	1,340.00	(960.00)
19-03-21	1,035.00	1,480.00	(445.00)
20-03-21	1,575.00	4,060.00	(2,485.00)
21-03-21	2,178.00	4,740.00	(2,562.00)
22-03-21	1,050.00	3,060.00	(2,010.00)
23-03-21	760.00	1,800.00	(1,040.00)
24-03-21	1,360.00	1,060.00	300.00
25-03-21	2,400.00	2,220.00	180.00
26-03-21	1,210.00	3,540.00	(2,330.00)
27-03-21	3,083.00	8,420.00	(5,337.00)
28-03-21	2,545.00	4,440.00	(1,895.00)
29-03-21	430.00	2,560.00	(2,130.00)
<b>Total</b>	<b>127,332.00</b>	<b>258,100.00</b>	<b>(130,768.00)</b>

Appendix F: Salary paid from daily collections



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Thursday 31<sup>st</sup> December 2020

This document is to confirm that the sum of **D347,190 (Three hundred and forty-seven thousand one hundred and ninety dalasis)** was collected from the airport as security fee from Monday Afternoon the 28<sup>th</sup> December 2020 till Thursday morning the 31<sup>st</sup> December 2020. The sum of **D320,000 (Three hundred and twenty thousand dalasis)** will be used to pay salaries for the month of December 2020 as requested by the General Manager and there is a balance of **D27,190 (Twenty Seven thousand one hundred and ninety dalasis)** to be deposited to GT Bank at Dalasi Cash Collection Account.

PJ: General Manager Email Instructions

Ngwa Mahgan Bih  
HR/Admin Manager

 21/12/20

IBRAMINA DIOP

FINANCE MANAGER

 31/12/20

Kaku Sonko

Account Liaison Officer  
31/12/20





Ibrahima Diop

**From:** Brian Power  
**Sent:** Thursday, December 31, 2020 12:24  
**To:** Federico Sanchez  
**Cc:** Leandro Ollie; Fancio, Denise; Ibrahima Diop  
**Subject:** Salaries for local staff the Gambia

Afternoon Federico

Due to not following instructions Ibrahima was unable to process the payment of local salaries through the normal banking process we have in place in The Gambia.

I have instructed him to hold back some of the collection monies from BIA to facilitate this payment and to avoid us being reported to Ministry of Labour a favorite behavior here in The Gambia.

my return we will transfer the funds from the operational account to the collections account and this will then finance out the accounting process.

Stay safe

Regards  
Brian

Sent from my Huawei phone