



NATIONAL AUDIT OFFICE

20 April 2021

Ref: HC 93/472/01 PT III (4)

Chief Executive Officer
Kerewan Area Council
Kerewan
North Bank Region

**AUDIT OF KEREWAN AREA COUNCIL FOR THE YEARS ENDED
31 DECEMBER 2018 & 2019**

Following the conclusion of our audit of Kerewan Area Council, please find attached the final management letter for 2018 & 2019 and audit report for the year ended 31 December 2019.

We thank you for the cooperation we received during the audit.


Bakary Trawally
For: Auditor General

Cc:
Permanent Secretary
Ministry of Local Government and Lands

Permanent Secretary
Ministry of Finance

Chairman
Kerewan Area Council

Kanifing Institutional Layout, Bertil Harding Highway, Kanifing, The Republic of The Gambia

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KEREWAN AREA COUNCIL

KEREWAN AREA COUNCIL



FINANCIAL STATEMENT & AUDIT REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019

NATIONAL AUDIT OFFICE
BERTIL HARDING HIGHWAY
KANIFING INSTITUTIONAL LAYOUT
KANIFING

APRIL 2021

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1.0 General Information**1.1 General Council Members**

#	Name	Designation	Ward
1	Malamin IL Bojang	Chairman	Chairman
2	Alhagie K Saho	Deputy Chairman	Pakau
3	Kebba AA Jallow	Councilor	Essau
4	Amadou Bah	Councilor	Medina
5	Abibou Bah	Councilor	Prince
6	Tamsir Chune	Councilor	Dasilami
7	Alhaji Panneh	Councilor	Kerewan
8	Kebba Sawaneh	Councilor	Saaba
9	Saikou Singhateh	Councilor	Njaba Kunda
10	Sitokoto M Gassama	Councilor	Salikenni
11	Sambou Njie	Councilor	Noo Kunda
12	Momar F Ndow	Councilor	Kubandarr
13	Pa Abdou Boye	Councilor	Sanjal
14	Papa Tunkara	Councilor	Farafenni
15	Khalipha Jadama	Councilor	Sabach
16	Tumani B M Trawally	Councilor	Illiassa
17	Awa Gaye	Councilor	Kerr Jarga
18	Momodou Cham	Nominated	Chief Rep.
19	Lamin Y Fatty	Nominated	Youth Rep.
20	Sukai Jarju	Nominated	Women Rep.
21	Salifou Bayo	Nominated	Disable
22	Salif K Jaiteh	Nominated	Business Rep.

1.2 Principal Officers (Finance)

#	Name	Designation
1	Seedy K Touray	Chief Executive Officer
2	Abdoulie Khan	Director of Finance

1.3 Bank Accounts & Balances

BANK	ACCOUNT NO.	CLOSING BALANCES	
		2018	2019
ECO BANK	6267500029	62,678.56	644,609.87
TRUST BANK	611033203201	(293,481.62)	(65,404.71)
GT BANK	6001614110	2,904,980.00	54,661.00
RELIANCE	381501300016259	5,564.10	21,654.02
FIBANK	190001801	9.03	(24.82)
ACCESS BANK	20010000126	9,527.79	17,212.39

Auditors

Auditor General
National Audit Office
Bertil Harding Highway
Kanifing Institutional Layout
Kanifing

2.0 General Council's Report

For The Year Ended 31 December 2019

The General Council presents the audited financial statements of Kerewan Area Council for the year ended 31 December 2019.

Principal Activity

The Principal activity of Kerewan Area Council is to provide basic services, infrastructure and development to meet the needs of its inhabitants from human, financial, material resources and opportunities generated in the Municipality.

General Council Members

The members of the general council during the year are listed on page 3.

General Council's Responsibilities for the Financial Statements

The council is responsible for preparing financial statement for each year which gives a true and fair view of the financial position and financial performance of Kerewan Area Council for the financial year 2019.

In preparing these financial statements, the council is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgment on estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis.

The council is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position and the financial performance of Kerewan Area Council and to enable them ensure that the financial statements comply with the provisions of the Government Budget Management and Accountability Act, Financial and Accounting Manual for Local Government Authorities, Local Government Act, and the Finance and Audit Act, and applicable accounting policies appropriate to Kerewan Area Council.

The Council is responsible for safeguarding the assets of Kerewan Area Council and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

KEREWAN AREA COUNCIL

AUDITORS

The external auditor is the auditor General – National Audit Office, in accordance with Chapter 75:01, Part III, Section 14 (1) and (2) of the laws of The Gambia 1990 edition.

BY ORDER OF THE GENERAL COUNCIL

Malamus I. L. Bopang
.....
Chairman

DATE: 19/11/21

3.0 Auditor General's Report

On the financial statements of Kerewan Area council for the Year ended 31 December 2019.

We have audited the accompanying financial statements of Kerewan Area Council for the year ended 31 December 2019, which comprise of Income & Expenditure Accounts for the year then ended, as set out on page 10.

Adverse Opinion

We have audited the financial statements of Kerewan Area Council, which comprise, Income and expenditure statement, and notes to the financial statements.

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the accompanying financial statements do not present fairly financial position as at December 31, 2019, and (of) its performance for the year then ended 2019 in accordance with The Local Government Act, 2002, Financial & Accounting Manual for Local Government Authorities 2009, and Generally Accepted Accounting Principles.

Basis for Adverse Opinion

i. Framework & Accounting policies adopted

The council did not state the accounting policies it adopted and followed for the treatment and reporting of its transactions. It was not apparent from the records reviewed

ii. No Balance Sheet

A balance sheet being one of the most important elements of a set of financial statement has not been prepared by the council. For this reason, the true and complete picture of the councils standing is not available to stakeholders for decision making.

iii. Payments not Sufficiently supported

Payments amounting to **GMD 807,335.00** were not supported with the required documentation to prove they are genuine and bona fide. Since this result was based on a sample test, it is likely that the total numbers were much higher.

iv. Deposits slips not presented for review

Deposits amounting to **GMD 943,510.00** were not presented for examination. The outstanding slips related to all the council bank accounts except Access Bank and spanned between February & November 2019.

v. Un-reconciled General Ledger & Financial Statement balances

All the component balances between the general ledger and the financial statement had discrepancies resulting in a cumulative variance of **GMD -5,315,298.00** for income and **GMD 2,023,402.00** for expenditure. There remain un-reconciled up to the time of finalizing the report. The same variances were replicated with the balances between general ledger and trial balance.

vi. Understatement of cashbook

The revenue cashbook of the main Treasurer was understated by **GMD 1,137,051.00**. These understatements remain un-adjusted up to the time of finalizing this report.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Local Government Finance and Audit Act, 2004, Financial and Accounting Manual For Local Government Authorities Chapter 9 on cash basis, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standard for Supreme Audit Institutions. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting statements made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**AUDITOR GENERAL
NATIONAL AUDIT OFFICE
BERTIL HARDING HIGHWAY
KANIFING INSTITUTIONAL LAYOUT
KANFING**

SIGNATURE: 

DATE: 19/04/21

4.0 Financial Statement for the Year Ended 31st December 2019

4.1 Income and Expenditure Accounts

CODE	PARTICULARS	AMOUNT D	AMOUNT D
	REVENUE		
900-10	License	4,361,708.00	
900-20	Taxes	112,200.00	
900-30	Rates	4,388,158.00	
900-40	Rent and Fees	7,267,176.00	
	Deductions	274,887.00	
	TOTAL REVENUE		16,404,129.00
	EXPENDITURE		
100-10	Office of the Chairman	1,822,291.00	
100-20	Administration	2,783,887.00	
100-30	Finance	3,254,994.00	
100-40	Market	1,039,705.00	
100-50	Security	199,585.00	
100-90	Internal Audit	59,220.00	
101-20	Health and Sanitation	1,891,661.00	
101-50	Planning and Development	1,068,440.00	
101-100	Procurement	59,220.00	
101-115	Development	2,906,651.00	
	Contributions	15,000.00	
	TOTAL EXPENDITURE		15,100,654.00
	SUPLUS OF REVENUE OVER EXPENDITURE		1,303,475.00


4.2 Trial Balance

CODE	PARTICULARS	DR	CR
	Opening cash book Balance		4,650.00
900-10	License		4,361,708.00
900-20	Taxes		112,200.00
900-30	Rates		4,388,158.00
900-40	Rent and Fees		7,267,176.00
	Deductions		274,887.00
	Bank		3,345,123.00
100-10	Office of the Chairman	1,822,291.00	
100-20	Administration	2,783,887.00	
100-30	Finance	3,254,994.00	
100-40	Market	1,039,705.00	
100-50	Security	199,585.00	
100-90	Internal Audit	59,220.00	
101-20	Health and Sanitation	1,891,661.00	
101-50	Planning and Development	1,068,440.00	
101-100	Procurement	59,220.00	
101-115	Development	2,906,651.00	
	Contributions	15,000.00	
	Closing Bank Balance	4,649,228.00	
	Closing Cashbook Balance	4,020.00	
TOTAL		19,753,902.00	19,753,902.00

.....

 Chief Executive Officer

Date: 9/04/2021

.....

 Director of Finance

Date: 19/04/2021



NATIONAL AUDIT OFFICE OF THE GAMBIA

FINAL MANAGEMENT LETTER

OF KEREWAN AREA COUNCIL

FOR THE PERIOD 1 JANUARY 2018 TO 31 DECEMBER 2019

APRIL 2021

National Audit Office Bertil Harding High Way

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1.0 Review of Internal Control

1.1 Non-identification of Financial Reporting Framework

A financial reporting framework contains a defined set of rules and principles, which guides the preparation of the Financial Statement. It accordingly provides reviewer (like auditors) the basis on which to assess and draw conclusion (opinion) on the set of financial statement. Law / regulation for entities within the jurisdiction to follow may identify the framework. In the absence of that however, international best practices require that management of audited entities identify and adopt on their own applicable financial reporting framework and ensure consistent application of such framework.

Finding

The council did not indicate the reporting framework it adopted and followed for its financial reporting. The internal policy and procedural documents for the council on financial matters has not addressed the subject either.

Priority Ranking of Finding

High.

Implication

The basis for the preparation of the financial statement including the accounting treatments leading to the results will not be known and therefore may not be correctly determined.

There is also a risk that a standardized approach to the accounting and reporting financial transactions will not be followed in the preparation of financial statement leading to unreliable results and/or misstatements.

Recommendation

The council through the Finance department should lead the assessment of the current reporting environment of the council with a view to establishing/adopting a clear and appropriate Financial Reporting Framework (FRF) for the preparation and presentation of its financial results. This will enable users to gain meaningful information about the council in order to take appropriate decisions

Management Response

Response	It is well noted and hence fort management will make sure that the finance department will establish a clear and appropriate Financial Reporting Framework (FRF) that can enable users to gain meaningful information about the council for appropriate decision making.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

1.2 Management Vacancies

The Local Government Act 2002 requires the establishment of at least the following departments:

- (a) *Finance;*
- (b) *Services;*
- (c) *Planning and Development; and*
- (d) *Administration.*

Finding

Our enquiry revealed that the council did not currently have the portfolios of Services & Administration. Other key units such as audit and procurement are filled only with clerks.

Implication

There is a risk that the vacancies will result in a weakened management resulting in an administrative imbalance and inefficiency.

Priority Ranking of Finding

High

Recommendation

We recommend that council through the relevant authorities ensure that the vacant positions are filled as soon as possible.

Management Response

Response	<p>It is noted and all necessary vacant positions were discussed at an establishment committee meeting which the committee have recommended to write to the permanent secretary for an onward transmission to the local government service commission to fill the vacant positions.</p> <p>I here submit a copy of the minutes of the meeting and the recommendation letter to the permanent secretary for your verification.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's further comment

The minutes has not been submitted to us for confirmation as claimed in the management response.

1.3 Weak Governance

Finding

There is a general council headed by the chairman. We however did not find evidence of the existence of specialized sub-committees and their functions. For example we did not see evidence that regular meetings were held. There was no evidence to demonstrate its oversight role over the executive.

There is also no effective internal audit function at the council; there is one staff (an internal audit clerk) working at the unit. Assessment of the auditors revealed that she did not possess any qualification relevant to the position and there was no adequate evidence of the effective function of internal audit. There is also no evidence of proper planning and documentation by audit such as plans and programs to facilitate efficiency.

Implication

Weak governance will risk concentrating most of the operations of the council to the executive. This may thus result in poor oversight and therefore internal control.

Priority Ranking of Finding

High

Recommendation

The council should ensure that the general council is strengthened by way of establishing all the required elements as prescribed by the Local Government Act. The office of the Chairman should further ensure that various functions are operating effectively to ensure proper oversight.

The internal audit function should be strengthened both in terms of technical capacity and number. This will ensure proper oversight over routine operations as well as avail the general council information on the operations of the council to facilitate informed decision making.

Management Response

Response	It is noted and action have been taken to strengthening the general council by way of the establishment committee having a meeting to recommend to the local government service commissions for the filling of the vacant position of the council. I here refer you to attachment of respondents to the findings on 1-2
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment

The correspondence has not been submitted to us for confirmation as claimed in the management response.

1.4 Review of Draft Financial Statements

1.4.1 No Balance Sheet (Financial Position)

Financial & Accounting Manual 912 (c) requires council to maintain the following accounts as a minimum:

- a) *Revenue and Expenditure Statement*
- b) *Balance Sheet*

Finding

During the audit, we noted that council has submitted the draft Income and Expenditure statement but did not submit any balance sheet during the period under review.

Priority Ranking of Finding

High

Implication

In the absence of a balance sheet, the financial standing in terms of current assets and current liabilities, together with the accumulated funds will not be known by stakeholders for the period under review, thus making it difficult to make meaningful decision.

Recommendation

Management is urged to prepare a balance sheet (Financial Position) to monitor and reflect the actual balance of its current assets and current liabilities for all reporting years as required by the policy. This will ensure the availability of information about the financial position of the council to the users.

Management Response

Response	It is a requirement for management to prepare its current assets and liabilities, however the department of finance is advised to prepare the balance sheet.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

1.5 No operational plan

A **Strategic plan** defines and establishes the long-term objectives including resources allocations whilst a related and complimentary **Operational plan** lays out the details and shorter term implementation guides to the achievement of the strategic plan.

Finding

Enquiry from management revealed that council did not prepare operational plan for implementation of its planned activities during the period reviewed.

Priority Ranking of Finding

Medium

Implication

- i. There is a risk that the activities in the strategic plan may not be implemented effectively. This is because it will be difficult for the staff to follow through on the day to day activities leading to the achievement of the overall (strategic) plan.
- ii. The efforts and resources invested in the preparation of the Strategic plan may thus prove to be a waste.

Recommendation

Going forward, management is urged to develop an annual operational plan using the overall strategic plan as a basis. The two documents should always be used in conjunction in order to maximize overall effectiveness.

Management Response

Response	It is noted and management has engaged the planning department for the preparation of the operational plan
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

1.6 Lack of Disaster Recovery plan

Disaster recovery and businesses continuity plans are instituted by entities to ensure recovery and hence continuation of service delivery in an event of emergency.

Finding

We noted from our review that council did not document any disaster recovery plan to ensure business continuity in case of a disaster.

Priority Ranking of Finding

Medium

Implication

- i. There is a high risk that business continuity will be severely disrupted in an event of a disaster. This may have a ripple effect on the sustainability of service prospects of the council.
- ii. It may also affect accountability of the council to its constituents who rely on validation of data/information by assurance providers for decision making purposes.

Recommendation

Management of the council is urged to consider establishing a comprehensive disaster recovery mechanism to mitigate for possible losses from disaster.

The plan should ideally cover all material aspects of the council's operations and identify in detail practicable actions/steps to be taken before, during and after disaster.

Management Response

Response	As is a requirement for council to have a disaster recovery and business continuity plan which helps in council to ensure recovery and hence continuation of service delivery in an event of emergency. It is noted with a concern for management to ensure that these plans are available.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.0 Detailed Findings (Misstatements)

Section 29 of Local Government Finance and Audit Act 2004 stipulates that:

"Council shall make available, at all times for inspection by the Auditor General, the accounts being audited, together with all books, papers, vouchers, cash and moneys relating to those accounts."

2.1 Non-preparation of Key Documents/Records

Finding

The following documents/records have not been prepared by the council during the period under review. Enquiries with the CEO revealed no apparent reason for the non-preparation.

- Operational plan
- Internal Audit report 2018/2019
- Business continuity and disaster recovery plan
- IT policy manual
- Training policy
- Internal audit plan
- Fuel register
- Quarterly revenue and expenditure report
- Fixed Asset Register

Implication

- i. In the absence of the above documents, there is risk that council may not be able to achieve its service delivery objectives;
- ii. There is also a significant risk of limitation of scope to the audit from the unavailability of the records listed above.

Recommendation

We recommend that management urgently make arrangements to ensuring the establishments and continuous maintenance of the records to ensure efficiency and effectiveness of service delivery.

Response	It is noted with urgency that management will make all necessary arrangements to ensure the establishments and continuous maintenance of the records to ensure efficiency and effectiveness of service delivery.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.2 Sampled Payment Vouchers Not Presented

Finding

Several payments made during February 2018 formed part of our sample but have not been presented to us for review. The vouchers amounting to D 386,205.00, as detailed in the table below, remained un-presented up to the time of drafting this report.

Date	Voucher no.	Amount D
Jan. 2013	1	341,941.00
Feb. 2018	67	5,700.00
Feb. 2018	216	8,900.00
Feb. 2018	216	6,158.00
Feb. 2018	216	2,400.00
Feb. 2018	216	1,500.00
Total		386,205.00

Priority Ranking of Finding

Medium

Implication

- i) There is a risk that the missing vouchers may not be genuine or authorized payments.
- ii) This may be indicative of a more general internal control problem resulting in risk of such transactions not accounted for.

Recommendation

The finance directorate is urged to make a provision of the missing vouchers to us for review before finalization. We also recommend that care is taken during the processing and filing of transactions to ensure that all transactions are appropriately filed.

Management Response

Response	The sampled payment vouchers which were not presented have been recovered and they are submitted to your office for your verification.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment

The sampled payment vouchers 1,67, and 217 are not presented whiles 218,220,224 and 226 where presented but without a cash book. We therefore could not test their completeness.

Auditor's Further Comment

The cashbook has not been presented for our confirmation as claimed in the management response. We therefore could not perform the necessary test.

2.4 Posting in Ranges

Section 907 Finance and Accounting Manual for Local Government Authorities stated that

"All receipt vouchers and payment vouchers would have been entered in the cash book and filed in serial number order by the Accounts Clerk."

Finding

We noted from our review of collectors cash book of a pervasive practice of posting GTRs in ranges. The practice appears to be widespread among collectors.

Implication

- i. This practice will impede a proper audit trail, in that certain transactions may not be traceable individually due to the aggregation.
- ii. It may also facilitate a more serious problem of intentional concealment of misstatement under the guise of aggregation.

Recommendation

We recommend that collectors revert to posting on individual entries. This will ensure a proper audit trail as well enhance overall accountability.

Response	It is noted and management has informed the finance director that GTR books are fully entered before entering another one
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.5 Salary Preparation without Payment Vouchers

Finding

Examination of sample expenditure vouchers against the cashbook revealed salary preparation without payment vouchers. Salaries are paid using the salary schedule only. Details are shown below.

Date	Schedule #	Payee	Exp. Head/sub head	Amount D
Jan.2013	32	Various staff	N/A	24,281.68
Feb.2018	33	Various staff	N/A	70,221.84
16 April 2018	221	Various staff	N/A	100,887.82
24 April 2018	15	Various staff	N/A	100,887.82
28 May 2018	64	Various staff	N/A	25,326.18
06 June 2018	141	Various staff	N/A	68,968.59
26 July 2018	280	Various staff	N/A	67,468.59
02 August 2018	183	Various staff	N/A	109,650.00
Total				567,692.52

Implication

Payments made without raising payment vouchers can lead to unauthorised payments being processed without being detected.

Priority Ranking of Finding

Medium

Recommendation

We recommend that payment vouchers be raise before salary preparation to avoid errors and or misstatement according to the dictates of the laws.

Response	It is noted however the council is using a payroll software that has its own voucher and a signatory sheet attached on the voucher which we post directly in the cash book under their various heads.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.6 Over/ Understatement of Cashbook.

Finding

We traced a sample of salary payment to cash book and noted overstatements amounting to D17, 368.84. There was also an understatement of D 8, 278.50. See the table below for details.

Date	Voucher no.	Payee	Cashbook amt.	Voucher Amount D	Difference
10 Apr 2018	137	Various staff	109,186.00	100,887.82	8,298.18
28 Aug 2018	126	Various staff	119,686.00	117,019.33	2,666.67
Oct 2018	64	Various staff	119,686.00	117,473.50	2,212.50
26 Nov 2018	77	Various staff	28,361.00	24,169.51	4,191.49
Totals			486,105.00	477,023.66	17,368.84

27 Sept 2018	185	Various staff	109,186.00	117,473.50	(8,287.50)
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Implication

The over/understatement in the cashbook will eventually over/understate the expenditure reported in the income and expenditure statement for the period under review.

Priority Ranking of Finding

High

Recommendation

We recommend that salaries are prepared and review before vouchers are prepared.

Response	It is noted and management is doing all efforts by requesting from the local government service commission for the recruitment of an internal auditor as part of the vacant positions of kerewan area council submitted.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's further comment

The management response is different from the query.

2.7 Un-posted Payments

Finding

Examination of cashbook against payment vouchers revealed unposted payment amounting to **D75, 000.00**. Details are shown below

Date	Voucher #	Payee	Details	Voucher Amount D
4 Apr 2018	95	Printing (Gppc)	Being payments for the cost of market tickets for council's daily used	75,000.00

Implication

There is a risk that expenditure reported in the income and expenditure statement will be understated.

Priority Ranking of Finding

Medium

Recommendation

We recommend all payments be posted in the cashbook before they are transfer to the financial statement.

Response	It is noted and management will take it up as a concern to make so that all payments are posted in the cashbook before they are transferred to the financial.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.8 Un-posted Collection

Finding

The following table (Table 1) relates to sampled market tickets amounting to D318, 734 were issued to collectors but could not be traced in their individual cash books.

Table 1

Date.	Serials	Name of Collector
25/01/2019	4737001-4738000	Babou Ndure
10/05/2019	5037001-5038000	Jainaba Khan
10/05/2019	5031001-5032000	Lang Suwareh
10/05/2019	5039001-504000	Lang Suwareh
02/05/2019	4758001-4759000	Sarjo Charty
12/05/2019	0190001-0191000	Isatou Sonko
12/05/2019	0191001-0192000	Isatou Sonko
10/05/2019	5007001-5008000	Isatou Sonko
10/05/2019	5019001-5020000	Isatou Sonko
10/05/2019	5027001-5028000	Isatou Sonko
10/05/2019	5028001-5029000	Isatou Sonko
10/05/2019	5029001-5030000	Isatou Sonko
10/05/2019	5030001-5031000	Isatou Sonko
10/05/2019	5033001-5034000	Isatou Sonko
10/05/2019	5034001-5035000	Isatou Sonko
10/05/2019	5035001-5036000	Isatou Sonko
10/05/2019	5038001-5039000	Isatou Sonko
10/05/2019	5040001-5041000	Isatou Sonko
10/05/2019	5041001-5042000	Isatou Sonko
10/05/2019	5059001-5060000	Isatou Sonko

Table two relates to revenue collections by sub-treasurers which were receipted by the Main Cashier but have not been posted to the cash book (of the main cashier).

Table 2

Date	Collector name	Receipt #	Amount in collectors cash book
06/04/18	Lamin Jammeh	2763001	188,799.00
01/02/18	Yassin Faye	2748636	28,695.00
Total			318,734.00

Implication

There is a risk that the above tickets and receipts are not accounted for and may in effect result in understatement of revenue.

Priority Ranking of Finding

High

Recommendation

The tickets and receipts in question should be reviewed by management with a view to accounting and adjusting them accordingly. The corrections should be presented for audit review.

Response	The tickets and receipts have been reviewed by management and all the books have been detected and they are accounted and adjusted accordingly. The corrections are presented to your office for your review.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment.

The evidence is not presented for our confirmation.

2.9 Payments without Signatories

Finding

We noted from the review of a sample of payment vouchers that payments amounting to D539, 308.00 were raised but were neither signed by the officer making the payment nor the vote controller. Details are shown in the table below.

Date	PV No	Payee	Description	Amount D	Remarks
4/11/19	55	Azimex	Cost of spare parts for KAC1	2,600.00	These have not been signed by neither the officer making the payment nor the officer in charge of the vote
2/15/19	61	JAH Oil	cost of gas oil for KAC 2	4,558.00	
N/A	114	Momodou Fofana	cost of spare parts and lubricants	2,150.00	
N/A	91	Bubacarr Manneh	Cost of hiring tractor for 5 days @ D3000	15,000.00	
N/A	304	Lamin A.S. Manneh	1st advance payment for Daru salam lower Badibu borehole	510,000.00	only a voucher attached; there is no documentation attached; there is no signature for officer making the payment and officer in charge of the vote
N/A	102	Omar Krubally	cost of labor for the complete cleansing of farafenni kaur highway	5,000.00	only a voucher attached; there is no documentation attached; there is no signature for officer making the payment and officer in charge of the vote
Total				539,308.00	

Implication

There is a risk that payments which are not signed by the preparing officer and by the authorising officers might not be genuine or authorized.

Priority Ranking of Finding

High

Recommendation

We recommend that all payment vouchers are duly signed by the relevant authorities. Management should also ensure that control checks are instituted in place to make sure that payments are authorised and approved.

Response	The unsigned vouchers were an oversight however, it is noted all the vouchers have been signed by the authorities and management also ensure that control checks will be instituted in place to make sure that payments will be authorized and approved.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment

The signed vouchers have not been submitted to us for confirmation; we therefore could not perform the necessary tests.

2.10 Duplicated Payment Voucher Numbers

Finding

Our review of the payments revealed that payment vouchers 62 to 71 have been duplicated both in the cash book and in the file. **See Annex 2** for details.

Implication

There is a risk of overstatement in the cash book in expenditures which may lead to a misstatement in the financial statements.

Priority Ranking of Finding

Medium

Recommendation

The records affected should be reviewed, adjusted and presented to us for verification. There should always be regular review to ensure correctness of records.

Response	All the records affected have been reviewed and adjusted, and I hereby present the records to your office for your verification. And hence fort there will be regular review to ensure accuracy of records.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment

The adjusted payment vouchers have not been presented for confirmation.

2.11 Third Party Collection of GTRs

Finding

Reconciliation of the counterfoil receipt book register (CRBR) against the collector's cash book revealed that the following General triplicate receipt (GTRs) were issued to particular collectors but actual revenues on them were collected by different collector.

Date	Serial	Issue To	Collected By
10/05/2019	5001001-5002000	Babou Ndure	Isatou Sonko
21/03/2019	4816001-4817000	Isatou Sonko	Babou Ndure
21/03/2019	4817001-4818000	Isatou Sonko	Babou Ndure
13/09/2019	0090001-0091000	Alagie Bayo	Isatou Sonko
13/09/2019	0091001-0092000	Alagie Bayo	Isatou Sonko
08/05/2019	0045001-0046000	Sarjo Charty	Babou Ndure
08/05/2019	0046001-0047000	Sarjo Charty	Babou Ndure
12/05/2019	0190001-0191000	Isatou Sonko	Babou Ndure
12/05/2019	0191001-0192000	Isatou Sonko	Babou Ndure

Implication

This is an indication of a weak internal control and it may provide opportunity for collectors to suppress revenue.

Priority Ranking of Finding

Medium

Recommendation

We recommend that such practice be stop or the CRBR be updated if such things happen.

Response	Management has tasked the directorate of finance to strengthening the internal control and to make a stop to supply collectors with revenue earning books and it is posted in another revenue collector's cash book. However, the CRBR has been updated and the books are sent to your office for your verification.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.12 Payments not adequately supported

According to section 504 (c) of the Financial and Accounting Manual for Local Government Authorities, "...The payment vouchers must be accompanied by appropriate supporting documents such as purchase order, original invoice/Bill/Debit note, Time sheets, Goods received notes, receipt vouchers, payroll etc"

Finding

Examination of payments revealed that vouchers amounting to **GMD 807,335.00** were prepared without adequate supporting documents. Details are shown in **Annex 1** of this draft.

Implication

There is a risk that these payments might not be genuine.

Priority Ranking of Finding

Medium

Recommendation

We recommend management to review the set of payments in question with a view to obtaining the missing details highlighted. The evidence should be presented to us for review. In future, all payments should be done in line with regulations.

Response	Management has reviewed the set of payments in question and all missing document to authenticate the payment has been obtained. And I here forward the evidence for you to review. It is also noted that hence fort all payments will be done in line with regulation.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.13 Un-presented Deposit slips

Finding

Confirmation of deposit slips in the main cashbook revealed that Bank deposit slips for 2018 are not submitted for audit.

The 2019 slips have been submitted but some are missing. Details are shown in the table below.

Bank	Amount	Date	Remark
FIBank	16,000.00	May	Amount was recorded in the cash book but there is no deposit slip to indicate it was banked
Trust Bank	10,000.00	August	There was no deposit slip for this transaction
GTBank	1,800.00	September	There was no deposit slip for this transaction
FIBank	2,600.00	September	There was no deposit slip for this transaction
GTBank	30,000.00	September	There was no deposit slip for this transaction
GTBank	171,000.00	November	There was no deposit slip for this transaction
GTBank	8,810.00	November	There was no deposit slip for this transaction
GTBank	56,300.00	November	There was no deposit slip for this transaction
Trust Bank	10,000.00	November	There was no deposit slip for this transaction
Reliance	75,000.00	February	There was no deposit slip for this transaction
Trust Bank	260,000.00	February	There was no deposit slip for this transaction
GTBank	130,000.00	February	There was no deposit slip for this transaction
Yonna	42,000.00	February	There was no deposit slip for this transaction
Ecobank	130,000.00	February	There was no deposit slip for this transaction
TOTAL	943,510.00		

Implication

There is a risk that such deposits may not be accounted for leading to risk of misappropriations.

Priority Ranking of Finding

Medium

Recommendation

The outstanding deposit slips should be presented to audit for review. In future management should ensure that all relevant records are available for audit inspection as per the dictates of the law.

Response	It is noted and management has urged the directorate of finance to make so that all documents are presented for audit inspections as per dictated by the law
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.14 Difference between Statement and General Ledger Balances

Finding

Reconciliation of components between the financial statement and ledger balances for revenue revealed a cumulative difference of **GMD (5,315,298.00)**.

REVENUE

Revenue Components	Ledger	Statement	Balance
Licenses	2,899,132.00	4,323,719.00	(1,424,587.00)
Government	-	-	-
Taxes	20,300.00	147,143.00	(126,843.00)
Rates	2,774,718.00	4,419,812.00	(1,645,094.00)
Rent And Rates	4,323,315.00	6,698,089.00	(2,374,774.00)
Interest and Dividend	50,000.00	0.00	50,000.00
Other income	206,000.00	0.00	206,000.00
Total Revenue	10,273,465.00	15,588,763.00	(5,315,298.00)

A similar reconciliation of expenditure also revealed a difference of **GMD 2,023,402.00**. Details can be seen in the table below.

EXPENDITURE

Expenditure Components	Ledger	Statement	Balance
Chairman's Office	1,289,066.00	691,760.00	597,306.00
Administration	1,702,538.00	2,626,821.00	(924,283.00)
Directorate of Finance	1,884,225.00	2,456,437.00	(572,212.00)
Market	1,524,800.00	1,000,346.00	524,454.00
Security	168,453.00	306,235.00	(137,782.00)
Health and Sanitation	646,639.00	350,264.00	296,375.00
Planning and Development	914,608.00	1,140,255.00	(225,647.00)
Development projects	2,615,081.00	4,177,390.00	(1,562,309.00)
Contributions	-	141,595.00	(141,595.00)
Procurement	3,431,953.00	29,610.00	3,402,343.00
Audit department	795,577.00	28,825.00	766,752.00
Total Expenditure	14,972,940.00	12,949,538.00	2,023,402.00

Implication

There is risk that the figures in both the general ledger and financial statement are subject to errors and/or misstatements

Priority Ranking of Finding

High

Recommendation

Management is urged to strictly follow the dictates of The Accounting and Financial Manual for Local Government authorities. The Finance Director should recheck the general ledger entries against the abstract book/spread sheet in case of any differences and adjust the accounts by passing journals before preparation of final accounts.

Response	It has been discovered that some ledger folios were cancelled and the actual entries start at ledger folio 0010037 for the revenue ledger and 0010686 for the expenditure ledger. However, the statement of account has been presented for your review.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.15 Difference Ledger and the Trial Balance Figures

Finding

Reconciliation between the financial statement and the trial balance revealed a cumulative difference of **GMD (5,315,298.00** and **GMD 2,023,402.00** for Revenue & Expenditure respectively.

Revenue Component	Ledger Balances	Trial Balance Figures	Difference
Licenses	2,899,132.00	4,323,719.00	1,424,587.00
Government	-	-	-
Taxes	20,300.00	147,143.00	126,843.00
Rates	2,774,718.00	4,419,812.00	1,645,094.00
Rent And Rates	4,323,315.00	6,698,089.00	2,374,774.00
Interest and Dividend	50,000.00	-	(50,000.00)
Other income	206,000.00	-	(206,000.00)
Total Revenue	10,273,465.00	15,588,763.00	(5,315,298.00)

Expenditure Component	Ledger Balances	Trial Balance Figures	Difference
Chairman's Office	1,289,066.00	691,760.00	597,306.00
Administration	1,702,538.00	2,626,821.00	924,283.00
Directorate of Finance	1,884,225.00	2,456,437.00	572,212.00
Market	1,524,800.00	1,000,346.00	(524,454.00)
Security	168,453.00	306,235.00	137,782.00
Health and Sanitation	646,639.00	350,264.00	(296,375.00)
Planning and Development	914,608.00	1,140,255.00	225,607.00
Development projects	2,615,081.00	4,177,390.00	1,562,309.00
Contributions	-	141,595.00	141,595.00
Procurement	3,431,953.00	29,610.00	(3,402,343.00)
Audit department	795,577.00	28,825.00	(766,752.00)
Total Expenditure	14,972,940.00	12,949,538.00	2,023,402.00

Implication

There is risk that the figures in the trial balance are subject to errors and/or misstatements.

Recommendation

We recommend that management recheck both sets of entries and adjust the differences accordingly. The adjusted version should be presented to us for verification.

We also urge management to ensure that the dictates of the Accounting and Financial Manual for Local Government Authorities are followed at all times in the preparation of accounts.

Response	It is noted and the error has been detected and the trial balance has been submitted to your office for your review.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.16 Overstatements in the cashbook

Reconciliation of the cashbook against the treasurer's GTR book revealed discrepancies between the two records. An overstated difference of **GMD 66, 481.00** is recorded in the cashbook; this can be seen in the table below:

Date	Receipt No	Amount on the receipt	Amount in the cashbook	Difference
22-Mar-19	2780617	17,410.00	17,770.00	360.00
11-May-19	2780667	14,405.00	14,805.00	400.00
30-Jun-19	2790308	138,652.00	139,525.00	873.00
9-Jul-19	2790314	-	37,657.00	37,657.00
27-Aug-19	2790348	86,598.00	86,618.00	20.00
31-Aug-19	2790358	53,700.00	54,700.00	1,000.00
12-Sep-19	2862626	140,000.00	141,000.00	1,000.00
12-Oct-19	2862630	130,019.00	155,190.00	25,171.00
TOTAL		580,784.00	647,265.00	66,481.00

Implication

There is risk that the figures in the general ledger are subject to errors and/or misstatements.

Priority Ranking of Finding

High

Recommendation

Management is urged to follow the dictates of The Accounting and Financial Manual for Local Government authorities in recording transactions in the cashbook.

Management through the finance unit should recheck the GTR records against the cashbook to adjust the discrepancies accordingly.

Response	It is keenly noted that the financial accounting manual will be dictated in recording transactions in the cash book. All records have been rechecked and adjusted accordingly and we submit the corrections to your office for your verifications.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.17 Understatements in the cashbook

Reconciliation of the cashbook against the treasurer's GTR books revealed discrepancies between the two records. A total difference of **GMD1, 137,051.00** is recorded in the cashbook. See details **Annex 3**.

Implication

Understatements in the cashbook will eventually understate the balance reported as revenue in the income and expenditure account.

Priority Ranking of Finding

High

Recommendation

Management is urged to follow the dictates of The Accounting and Financial Manual for Local Government authorities in recording transactions in the cashbook. Management through the Finance unit should also review the records and adjust them according.

Response	It is noted and records are been adjusted accordingly and it is sent to your office for your review.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.18 Bank reconciliation

Section 903 of the Financial and Accounting Manual for Local Government Authorities states that:

"The balance shown on the monthly Bank Statements received from the bank will usually not agree with balance shown in the cash book. Certain transactions recorded by the council may not have been recorded by the bank and vice-versa. In order to agree on the balances shown on the bank statement and the cash book, a bank reconciliation statement must be prepared monthly by the Director of Finance. A copy of the statement must be filed for reference purposes."

Finding

Review of documents for the period ended Dec. 2018 and Dec. 2019, We noted that the council did not prepared any bank reconciliation for these periods.

Implication

Without regular reconciliations, errors from both the bank and internal records could be passed into the final reports (Financial statements). This will affect the reliability of such financial statements.

Priority Ranking of Finding

High

Recommendation

Management through finance directorate should ensure that bank reconciliations are prepared regularly. There should also be an independent review to minimize the risk of passing errors.

Response	Management has tasked the finance directorate to be preparing the bank reconciliation statement regularly. And it is noted to have an independent review of the statements to minimize errors.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.19 Debtors and creditors control account

The financial and accounting manual for Local Government Authorities requires councils to maintain a debtors and creditors control accounts in order to report balances owed to and from creditors and debtors respectively.

Finding

During our audit we noted that the council did not prepare the creditors and debtors control accounts for the period under review.

Implication

There is risk that the actual balance owed by debtors, and the balance owed to creditors may not be known.

There is also a risk that council will be losing substantive amounts through loss of receipts due from debtors and payment of unrealistic amounts owe to creditors.

Priority Ranking of Finding

High

Recommendation

Management is urged to prepare individual accounts for debtors & creditors in the subsidiary ledgers to monitor and reflect the actual balance owe to creditors, and the balance owe by debtors at any given period. They are strictly urged to follow the dictates of The Accounting and Financial Manual for Local Government authorities to help them effectively prepare these accounts.

Response	Management has urged the directorate of finance to dictate the financial account manual by preparing the debtors and creditors account and also to prepare the individual accounts of debtors and creditors in the subsidiary ledgers.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.20 Wrongful Termination

Finding

Our audit revealed that two collectors who were appointed 8 January 2018 were dismissed in April 2020 without proper authorisation. The staff in question are Mariama Khan & Fatou Jeng.

Implication

Terminations without authority run against employment laws and regulations of local governments.

Priority Ranking of Finding

High

Recommendation

We recommend that the decision for the termination be explain and documented for reference.

Response	The appointment of these two staff was on contract appointment when we temporally sort of staff and they were working once every week for 5 hours and 20 hours for the whole month. Management termed the appointment not to be in the best interest of the council.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.21 Inappropriate Appointments

Finding

We noted that the following appointments were made during 2019 & 2020 without following the required protocols.

- i. No evidence of recommendation by the Establishment & Appointment sub-committee of the council;
- ii. No evidence of notification and feedback to the Local Government Service Commission.

NAME	DATE OF EMPLOYMENT	DESIGNATION
Jarra Jammeh	1 st sept 2018	Cleaner
Kebba Sarr	1 st sept 2018	Health Laborer
Omar Sariba Gassama	1 st sept 2018	Care Taker
Baba Dibba	1 st oct 2018	Driver
Bubacarr Jallow	1 st may 2018	Health Laborer
Morr Khan	1 st sept 2018	Health Laborer
Ebou Jeng	1 st sept 2018	Health Laborer
Omar Bah	1 st may 2018	Health Laborer
Wurry Jallow	1 st mar 2018	Audit Clerk
Namang Camara	1 st nov 2018	Revenue Collector
Bakary Manneh	1 st jul 2019	Driver
Alifusainey Sanyang	1 st jul 2019	Health Laborer
Alhagie Gaye	1 st nov 2019	Health Laborer
Fatoumatta Dibba	1 st apr 2020	Cleaner
Penda Nyang	1 st jun 2020	Cleaner
Amie Joof	3 rd jan 2018	Market Collector
Sukai Bahoum	3 rd jan 2018	Market Collector

Implication

- i. Circumvention of authoritative policies relating to recruitment is a violation of procedural arrangement and risks rendering such appointment invalid.
- ii. There is a risk of making dysfunctional recruitments which do not follow requisite checks and balances.

Priority Ranking of Finding

Medium

Recommendation

We recommend a retrospective review of all affected recruitments with a view to regularizing them. In future care must be taken to ensure that all recruitments follow laid down procedures.

Response	It is well noted and management will take great care to make so that all recruitments follow the laid down procedures
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

2.22 Discriminate Application of Allowance

General orders chapter 05202 states that:

"If Government transport is not available for an Officer travelling on duty, his/her Head of Department may authorize alternative transport at the commercial rate generally applicable."

Finding

We noted from review of the payroll records that most staff do not receive transport allowance. We have not received any genuine explanation as to the reason for awarding to the few staff.

We also noted different rates of transport refunds awarded at different lumos. There is again no authorised evidence as basis for applying the different rates.

Implication

Failure to apply authorised allowances is a violation of policies governing council operation.

Discriminate application of rates by discretion rather than by laid down policy risks resulting in demotivation to aggrieved staff

Priority Ranking of Finding

High

Recommendation

All payments of allowances and rates should be dictated by authorised policies and approved rates. Accounting officers must not use discretion to award allowances and apportion rates as these since they are already established.

Response	It is well noted and hence for all payments of allowances will be dictated by policies. However, some employees who do travelled on duties only four days in a month will be paid based on the alternative transport at the commercial rates generally applicable.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

3.0 Performance Review

3.1 Markets/ Lumos

We visited the weekly lumos of Faraffenni and Ndungu Kebbeh as our sampled sites. Weekly lumos are open market selling and buying points drawing sellers and buyers from the entire region and beyond. The council capitalizes on the opportunity to collect revenue on a larger scale given the large convergence.

Our enquiry with the lumo attendees revealed that none of the two lumos had a water supply facility.

At the Ndungu Kebbeh lumo, we observed that there was only one toilet compartment for the entire lumo. Not only was this acutely inadequate, it also meant that it was shared by both sexes leading to privacy concerns.

At the Farafenni lumo, the only toilet facility in place is not functional anymore, we heard reports and evidence that people openly urinate and defecate in the close environs of the market.

We also observed that there were no designated dumpsites at any of the lumos. Piles of refuse could be seen all around the market.

See pictures on **Annex 4.4** for pictures.

Conclusion

The situation of the water supply will certainly result in poor sanitary condition and hygiene. The lack of water may also result in health hazards emanating for poor sanitary practices.

In addition, the inadequate/ lack of toilet facilities may also result in serious health hazards and even render the environment inhabitable on account of the open defecations.

We have also found evidence that the poor conditions had a direct effect on revenue potentials as some vendors resist payments citing the lack of basic service provision by authorities.

Recommendation

We recommend that management consider provision of water supply to the lumos as a matter of priority. This will help ensure proper sanitation and healthy environment.

The toilet facilities should also be considered for immediate improvement. A proper maintenance of all the dilapidated facilities should be conducted to ensure provision of appropriate and adequate sanitary services.

Finally, a designated refuse disposal zone should be identified at the lumos to ensure cleanliness.

Response	Provision of safe and clean drinking water at the lomo areas have been discussed with the UNDP on the COVIC challenges at the lomo and a strong promise was given to council that boreholes will be dug at each lomo sight and to improve the toilet facilities at the lomo. In fact management is making all possible means to make so that there is a quality sanitary condition and hygiene at all the lomo sights.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

4.0 ANNEXURES

4.1 Annex 1: Payments not adequately supported

Date	Voucher no.	Payee	Details	Voucher Amt GMD	Exp. head	Remarks
30/07/18	35	Ebrima ceesay	Being payments of cost (1) 100 AMP battery for KAC 2 whilst the battery is damage as per attached receipts	4,800.00	100-20-403	Only receipt attached
11/07/18	42	Saidou Njie	Being cost of general spraying of KAC 3	10,000.00	100-20-403	Only receipt attached
11/07/18	57	Jah Oil	Being payment of fuel for council tractor and EC tractor whilst clearing a dump site at GPMB illegal dump site beside see.	3,285.00	101-20-401	Only receipt attached
20/07/18	72	Skil general supply		25,000.00	101-50-115	Only receipt attached
02/07/18	73	Modou secka enterprise	Being payment of Lubricant for the council vehicles	5,950.00	101-50-403	Only receipt attached
24/07/18	80	Nawec	Being payment of cost of cash power supply to council	200.00	101-50-119	Only receipt attached
01/07/18	133	Wa kari baye nyass	Being payment of cost of spear part for KAC. Tractor whilst on majors	15,100.00	101-20-403	Only receipt attached
01/07//18	152	Ebrima Nyang	Being payment of cost of hiring of my tractor to KAC for the clearing of illegal dump site from fass lumo at various location which was charged @ D8500.00	8,500.00	100-40-402	Only claim attached
31/08/18	15	A.M.R.C	Being cost of accommodation for staff o official visit @ different dates	5,000.00	100-30-405	Only receipt attached
N/A	101	Modou Lamin Jagne	Being first payment for the construction of farafenni market soackaways as per attached cheque leaf and contract agreement	29,500.00	100-40-501	No contract agreement, payee On the photocopy cheque leave is written in pen.

4/10/19	67	GAMWO RKS	council's contribution to GAMWORKS for their project within their locality	400,000.00		The payment documentation did not indicate the specific project or did it specify the contribution arrangement
N/A	67	GAMWO RKS	Councils contribution to the GAMWORKS as local contribution for council projects	300,000.00		The payment documentation did not indicate the specific project or did it specify the contribution arrangement
Total				807,335.00		

4.2 Annex 2: Duplicated PV numbers

Period	PV #	CASH	BANK	HEAD	SUB HEAD
Nov-18	62	600.00		101	50-501
Nov-18	63	2,400.00		100	10-501
Nov-18	64	109,186.00		101	10-103
Nov-18		10,500.00		100	30-251
Nov-18	65	750.00		101	50-118
Nov-18	66	3,500.00		101	20-403
Nov-18	67	6,100.00		100	30-601
Nov-18	68	2,750.00		100	10-403
Nov-18	69	455.00		100	30-102
Nov-18	70	2,305.00		100	20-401
Nov-18		1,153.00		100	10-502
Nov-18	71	2,180.00	*	101	20-453

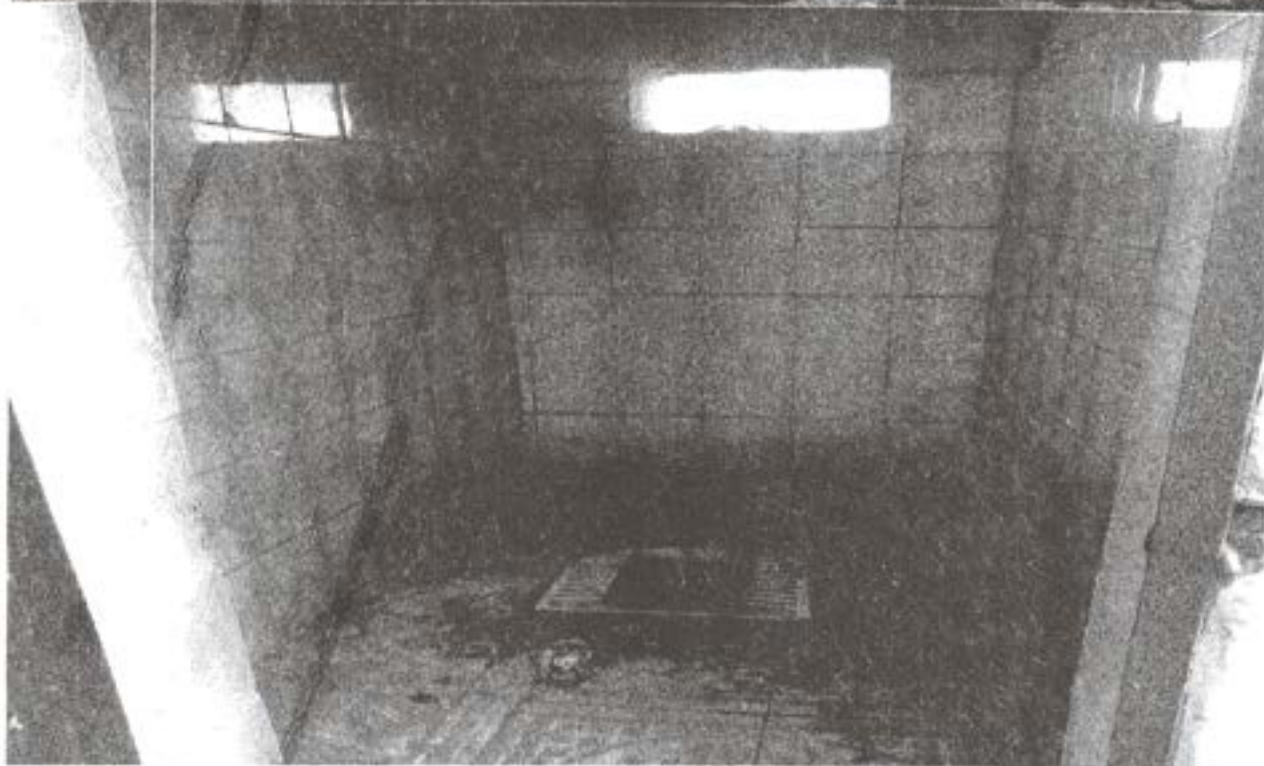
Nov-18	62	1,000.00		101	20-403
Nov-18	63	9,500.00		101	20-501
Nov-18	64	8,500.00		101	20-404
Nov-18	65	623.00	5,534.00	100	30-101
Nov-18		5,881.00		100	30-102
Nov-18		9,864.00	9,163.00	100	70-102
Nov-18		9,412.00	1,639.00	100	70-103
Nov-18		5,589.00	1,505.00	100	70-104
Nov-18		8,118.00	10,353.00	100	30-203
Nov-18		15,000.00	95,000.00	100	30-402
Nov-18			1,500.00	100	30-202
Nov-18			700.00	100	30-302
Nov-18		1,000.00	250.00	100	70-301
Nov-18	66	4,500.00		101	20-551
Nov-18	67	6,000.00		101	20-501
Nov-18	68	6,000.00		112	02-218
Nov-18	69	590.00		100	40-401
Nov-18	70	1,153.00		100	10-407
Nov-18	71	2,306.00		100	20-401
Total			192,248.00	125,644.00	

4.3 Annex 3: Understatements in the cash book

Date	Receipt No.	Amount on the receipt	Amount posted to the cashbook	Difference
20-Feb-19	2770388	86,392.00	83,392.00	3,000.00
28-Feb-19	2770393	50,048.00	49,448.00	600.00
22-Mar-19	2780616	47,515.00	45,015.00	2,500.00
30-Mar-19	2780622	43,190.00	40,535.00	2,655.00
30-Apr-19	2780643	74,725.00	22,725.00	52,000.00
30-May-19	2780686	184,915.00	94,370.00	90,545.00
30-May-19	2780694	148,105.00	130,105.00	18,000.00
15-Jul-19	2790321	17,585.00	17,535.00	50.00
5-Aug-19	2790339	20,745.00	20,645.00	100.00
8-Aug-19	2790336	90,000.00		90,000.00
23-Aug-19	2790344	26,210.00	26,110.00	100.00
27-Aug-19	2790349	104,637.00	97,137.00	7,500.00
27-Aug-19	2790356	53,525.00	53,465.00	60.00
27-Aug-19	2790354	210,101.00	210,085.00	16.00
10-Oct-19	2862601	11,640.00	6,640.00	5,000.00
18-Oct-19	2790399	45,910.00	38,410.00	7,500.00
12-Nov-19	2862631	165,190.00	-	165,190.00
25/11/2019	2862624	17,942.00	17,342.00	600.00
31/12/2019	2862653	119,445.00	119,393.00	52.00
31/12/2019	2862654	243,135.00	243,105.00	30.00
31-Dec-19	2862657	3,722.00	-	3,722.00
31-Dec-19	2862658	5,455.00	-	5,455.00
31-Dec-19	2862659	80,000.00	-	80,000.00
31-Dec-19	2862660	88,353.00	-	88,353.00
31-Dec-19	2862661	CANCELLED	-	-
31-Dec-19	2862662	19,400.00	-	19,400.00
31-Dec-19	2862663	7,500.00	-	7,500.00
31-Dec-19	2862664	900.00	-	900.00
31-Dec-19	2862665	75,250.00	-	75,250.00
31-Dec-19	2862666	4,545.00	-	4,545.00
31-Dec-19	2862667	60,110.00	-	60,110.00
	TOTAL	7,025,217.00	5,888,166.00	1,137,051.00

4.4 Annex 4: Pictures of Conditions at Lumos & Markets

Picture 1: The only functional Toilet at Ndungu Kebbeh Lumo



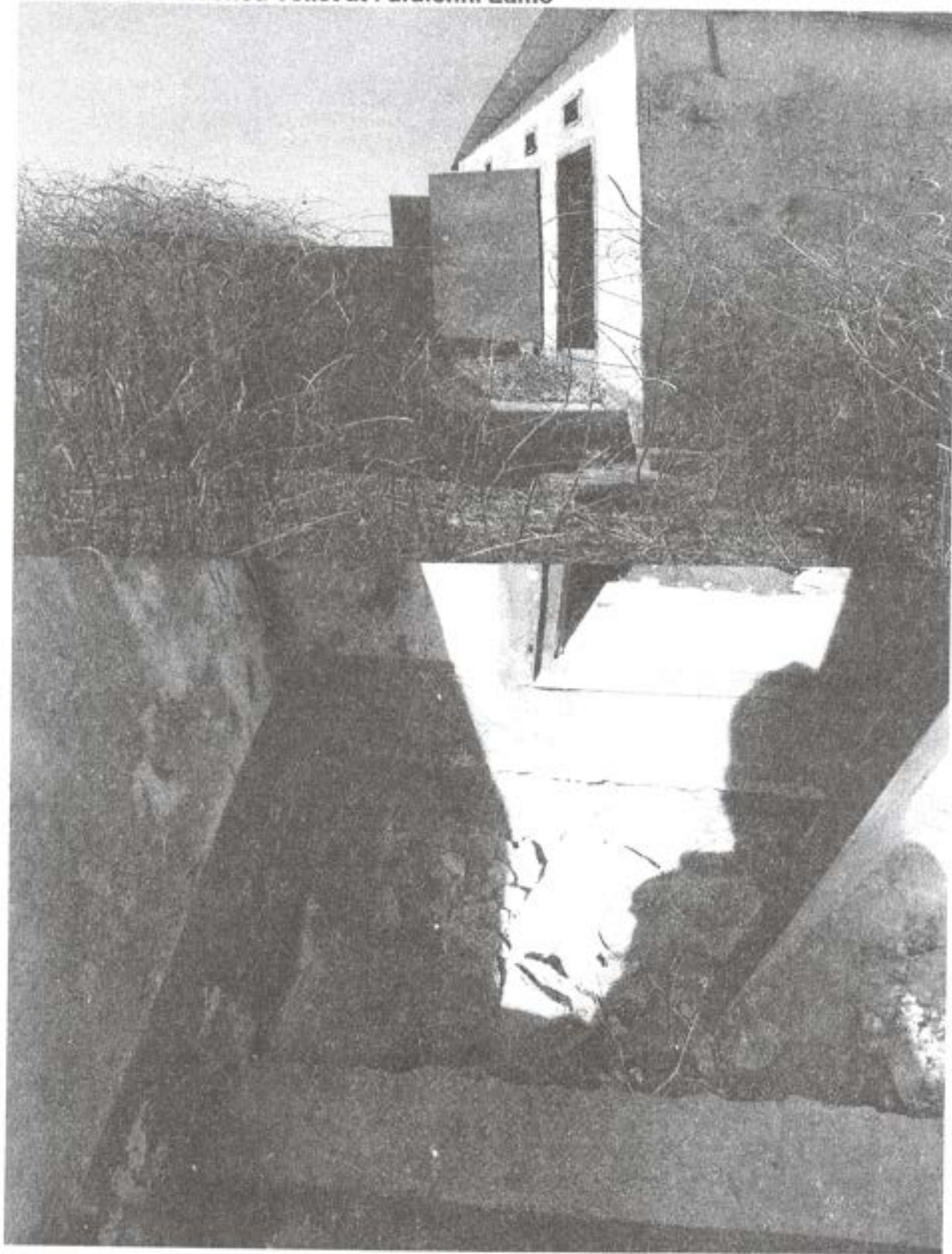
Picture 2: The only functional Toilet at Ndungu Kebbeh Lumo



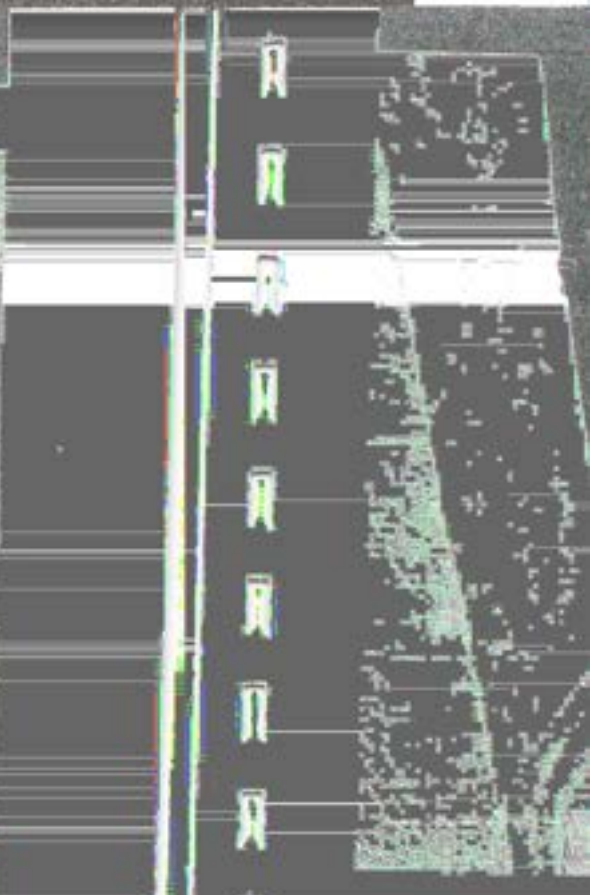
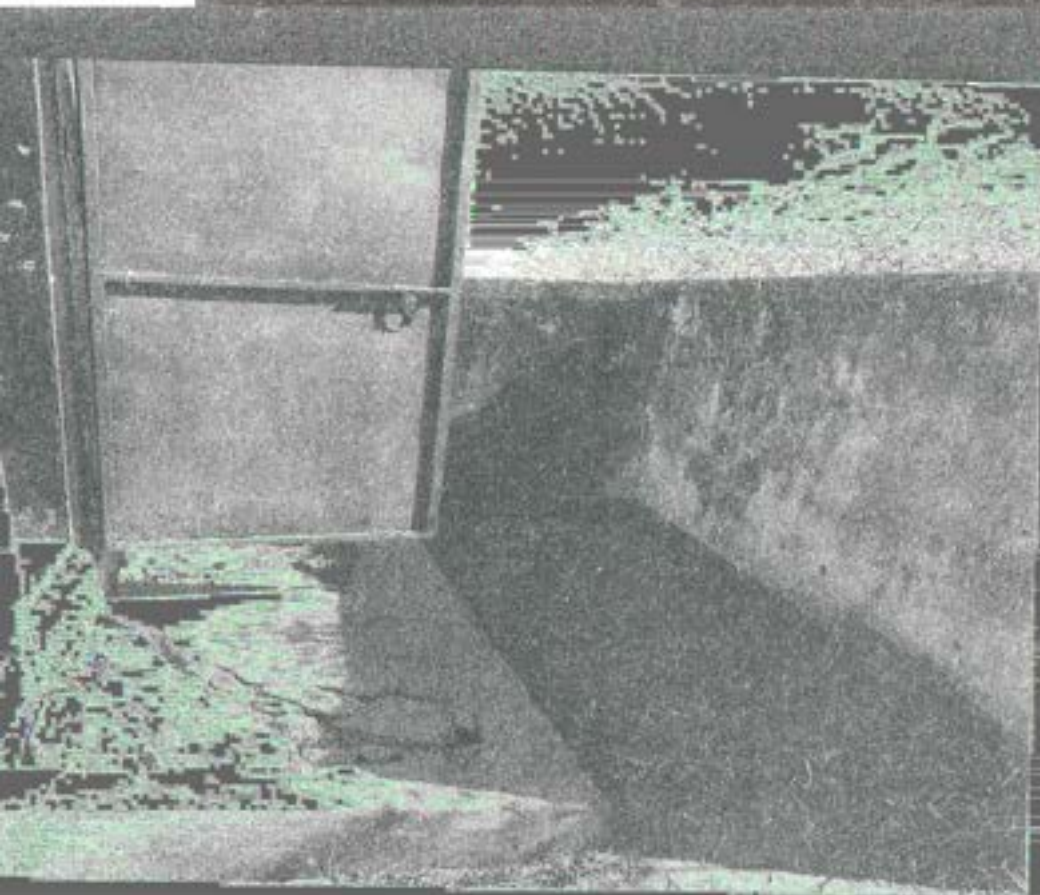
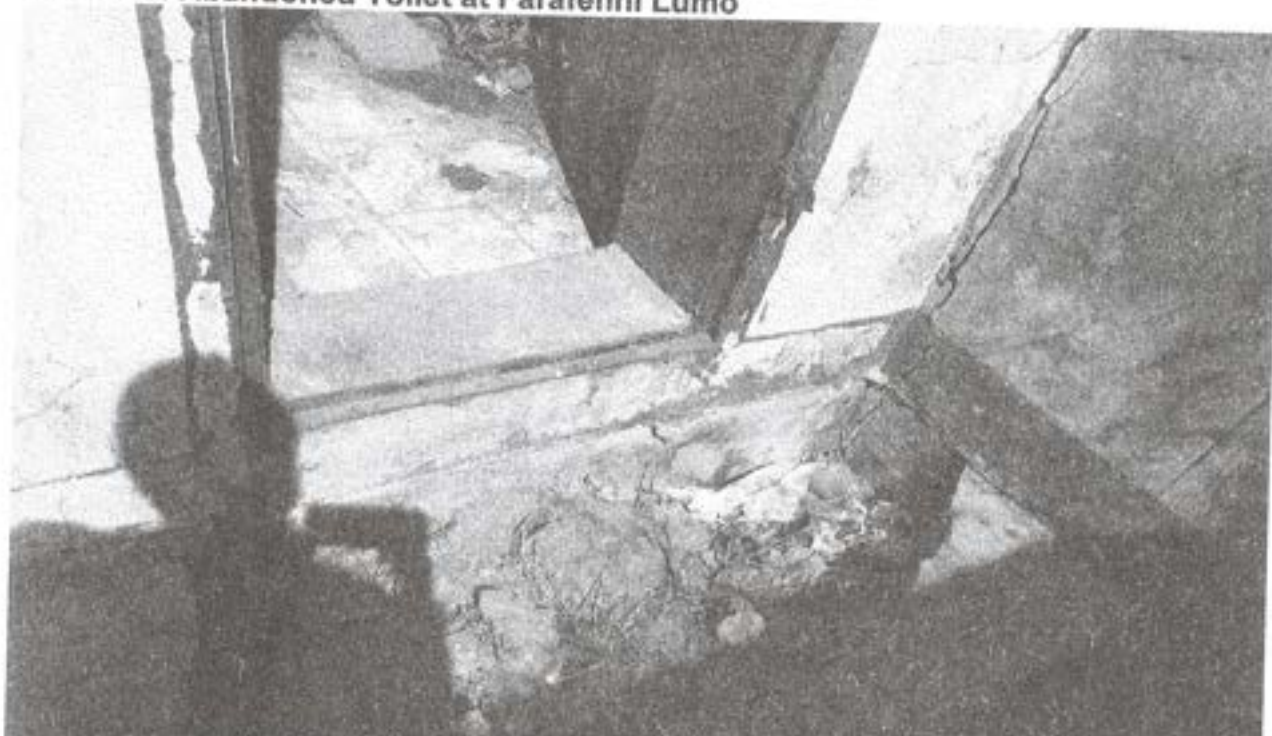
Picture 3: Abandoned Toilet at Ndungu Kebbeh Lumo



Picture 4: Abandoned Toilet at Farafenni Lumo



Picture 5: Abandoned Toilet at Farafenni Lumo



Picture 6: Refuse around the Farafenni Lumo



Picture 7: Refuse around the Farafenni Lumo

