



NATIONAL AUDIT OFFICE


3 December 2020

Ref: HC 93/475/01/PART IV(11)
Chief Executive Officer
Kanifing Municipal Council
57 Mamadi Manjang Highway
Kanifing

**AUDIT OF KANIFING MUNICIPAL COUNCIL FOR THE PERIOD ENDED 1 APRIL
2017 TO 31 DECEMBER 2019**

Following the conclusion of our audit of Kanifing Municipal council, please find attached the final management letter for the period 1 April 2017 to 31 December 2019 and the 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

The Lord Mayor
Kanifing Municipal Council

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

Email: info@nao.gm Tel +2204382489/ +2204382535/ Fax: +2204382506



KANIFING MUNICIPAL COUNCIL

**FINANCIAL STATEMENTS & REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

**NATIONAL AUDIT OFFICE
BERTIL HARDING HIGHWAY
KANIFING INSTITUTIONAL LAYOUT
KANIFING
NOVEMBER 2020**

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KANIFING MUNICIPAL COUNCIL (KMC)

GENERAL INFORMATION

General Council Members

#	Name	Designation	Ward
1	Talib Ahmed Bensouda	Lord Mayor	Chairman
2	Musa Bah	Deputy Mayor	Latrikunda Yiringanya
3	Karamo Ceesay	Councilor	Talinding South
4	Babucarr Mansally	Councilor	Talinding North
5	Habib ML Ceesay	Councilor	Ebo Town/ New Jeshwang
6	Bashirou Sarr	Councilor	Kanifing
7	Musa Cham	Councilor	London Corner
8	Peter Mendy	Councilor	Kololi
9	Karim Darboe	Councilor	Bartez
10	Binta Janneh	Councilor	Bakau New Town
11	Lamin Dibba	Councilor	Old Bakau/ Cape Point
12	Lamin Darboe	Councilor	Bundung Borehole
13	Momodou Drammeh	Councilor	Dippa Kunda
14	Pa Lamin Gibba	Councilor	Abuko
15	Lamin Tombong Jarju	Councilor	Manjai Kunda/ Kotu
16	Sulayman Jammeh	Councilor	Bundung Six Junction
17	Baba Jabbe	Councilor	Fajikunda
18	Ansumana Bayo	Councilor	Latrikunda Sabiji
19	Jukung SM Dukureh	Councilor	Old Jeshwang
20	Lamin K Jammeh	Councilor	Bakoteh
21	Binta Janneh Jallow	Councilor	Bakau New Town
22	Kemo Bojang	Nominated	Nominated, Youth
23	Magidi Touray	Nominated	Nominated, Business
24	Binneh Marong	Nominated	Nominated, Women & Children
25	Musa Badjie	Nominated	Nominated, Farmers
26	Muhamadou Drammeh	Nominated	Nominated, Transport & Taxes
27	Ebrima Sohna	Nominated	Nominated, Alkalolou

Principal Officers (Finance)

#	Name	Designation
1	Sainabou Martin Sonko	Chief Executive Officer
2	Kajally Janneh	Deputy CEO
3	Dr. Alieu Keita	Director of Finance
4	Sheriff Njie	Deputy Director of Finance

KANIFING MUNICIPAL COUNCIL (KMC)

Bank Accounts

#	Bank	Ac #	Balance as at 31.12.19
1	Guaranty Trust Bank	201/105350/1/1/0	50,819.84
2	Zenith Bank	CA 6010300703	23,703.83
3	Ecobank	6248000041	12,974.47
4	Mega Bank	CA 004102000136	514,703.15
5	Agib Bank	003101211000959387	42,714.55
6	Trust Bank	11100508002	2,851,695.54

Auditors

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

KANIFING MUNICIPAL COUNCIL (KMC)

GENERAL COUNCIL'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

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

STATE OF AFFAIRS

The financial position of Kanifing Municipal Council as at 31 December 2019 and its financial performance for the year then ended are set out in the attached financial statements on pages **10** to **11** and notes thereon on pages **12** to **20**.

PRINCIPAL ACTIVITY

The Principal activity of Kanifing Municipal 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 COUNCILS'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The council is responsible for preparing financial statements for each year which gives a true and fair view of the financial position and financial performance of Kanifing Municipal 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 Kanifing Municipal 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 Kanifing Municipal Council.

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

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.

KANIFING MUNICIPAL COUNCIL (KMC)

AUDITOR GENERAL'S REPORT

On the financial statements of Kanifing municipal council for the year ended 31 December 2019

We have audited the accompanying financial statements of Kanifing Municipal Council (KMC) for the year ended 31 December 2019, which comprise of balance Sheet and Revenue and Expenditure Statement for the year then ended, as set out on pages **10** to **11**.

Adverse Opinion

We have audited the financial statements of Kanifing Municipal Council, which comprise the balance sheet as at December 31, 2019, and the revenue 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) Accumulated funds

There still remains an unexplained difference of **GMD 265, 890.00** between the closing balance of the base year and the opening balance of the current year in respect of the accumulated funds account. This figure is down from an original unexplained difference of **GMD 1,400,530.00**. This renders the balance unreliable.

ii) Unexplained Abnormal treatments (Liabilities & Income tax)

Income tax

An amount of **GMD 101,404.00** was stated as Income Tax in the trial balance. The same figure was transferred to the balance sheet under current asset as a negative figure but described as '*Deposits Account*'. This action will affect both liabilities and assets balances of the balance sheet.

Liabilities

The reported liabilities balance in the balance sheet includes **GMD 8,932,271.93** described as "Deposits" in the notes. The said amount originally formed part of the Suspense account described as "*transactions without supporting documents*" and was moved on clearing the Suspense account. No explanation has been given for the treatment. There was also a cumulative negative balance of **GMD 2, 779,883.80** in the notes which significantly reduced the final liabilities balance. The negative treatments were also not explained.

iii) **Accounts cleared without evidence of treatment**

Suspense account

There was an original suspense account balance of **GMD 3, 694,008.52**. This was cleared on revision of the financial statement. The evidence of the clearance and related treatments were not presented for our review.

Eco Bank Loan 2

The loan account 2 of **GMD 1, 676,583.28**, is been reported to be cleared, but no evidence is provided to us to enable us review and substantiate the claim.

Salary control account

The salary control account balance of **GMD 156, 966.76** is been reported to be transferred to the relevant accounts, but there is no evidence provided to us to support the claim.

Accumulated depreciation


The accumulated depreciation of **GMD 188, 800.00** is been reported to be cleared and transferred to the relevant accounts. There is however no evidence provided to us for our review.

iv) **Vouchers not presented for audit**

Payments worth **GMD 7, 677,470.61** were sampled but the related vouchers have not been presented for our examination. Several follow-ups were made but they remain outstanding at the time of concluding the audit.

AUDITOR GENERAL
NATIONAL AUDIT OFFICE
BERTIL HARDING HIGHWAY
KANIFING

SIGNATURE.....

DATE.....

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.

KANIFING MUNICIPAL COUNCIL (KMC)

**REVENUE AND EXPENDITURE
STATEMENT**

For the year ended 31 December 2019

REVENUE	NOTES	31-Dec-19 D.	31-Dec-18 D.
Licences	1	59,775,216	44,495,629.36
Taxes	2	4,552,187	1,862,020.00
Rents & Fees	3	38,595,881	35,871,425.00
Rates	4	74,660,074	55,788,759.85
Other Income	5	2,793,848	4,367,891.25
Interest and Dividend	6	37,857	87,294.41
Total Revenue		180,415,062	142,473,020
EXPENDITURE			
Mayor / Chairman	7	11,793,378	9,625,194
General Administration	8	30,509,546	32,550,945
Finance & Accounts	9	1,851,453	1,529,090
Planning & Development	10	4,518,815	3,581,156
Utilities	11	3,031,295	2,717,787
Repairs & Maintenance	12	3,400,328	7,983,228
General Expenses	13	11,582,514	19,498,992
Capital Expenses	14	127,094,478	34,801,748
Total Expenditure		193,781,808	112,288,140
Surplus / (Deficit) for the year		- 13,366,747	30,184,880

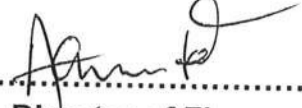
BALANCE SHEET

As at 31 December 2019

ASSETS	NOTES	31-Dec-19 D.	31-Dec-18 D.
Cash and Bank Balances	15	4,071,658	9,264,475
Deposits Accounts	16	(101,404)	(386,603)
Advances	17	87,592,460	87,833,488
		<u>91,562,715</u>	<u>96,711,359</u>
LIABILITIES			
Deposits	18	6,896,361	11,484,848
Loans	19	4,750,258	(7,790,442)
Accumulated Fund	20	79,916,097	93,016,953
		<u>91,562,715</u>	<u>96,711,359</u>


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Chief Executive Officer

Date: 04/12/2020


.....
Director of Finance

Date: 4/12/2020

NOTES TO THE ACCOUNTS:

1) License income

	31-Dec-19	31-Dec-18
	GMD	GMD
Licence - Partial Cost Recovery	1,361,700.00	828,639.36
Licence - Trade Licence	53,303,306.00	43,627,340.00
Licence - Liquor licence forms	336,450.00	39,650.00
Services - Partial Cost Recovery	4,773,760.00	-
TB Total - Licences	59,775,216.00	44,495,629.36

2) Taxes

	31-Dec-19	31-Dec-18
	GMD	GMD
Car Park - Daily Fees	3,854,786.88	1,223,624.89
Road side canteens	697,400.00	638,395.11
TB Total - Taxes	4,552,186.88	1,862,020.00

3) Rent & Fees

	31-Dec-19	31-Dec-18
	GMD	GMD
Investment Income - Property Leasing	394,875.00	316,000.00
Investment Income - Street Light Poles Leasing	210,000.00	-
Market Income - Daily Fees	29,648,926.00	29,249,115.00
Market Income - Canteen Rent	3,909,150.00	3,472,610.00
Market Income - Monthly Fees	4,432,930.00	2,833,700.00
TB Total - Rent & Fees	38,595,881.00	35,871,425.00

4) Rates

	31-Dec-19	31-Dec-18
	GMD	GMD
Rates And Taxes - Residential	17,380,583.55	14,460,549.45

Rates And Taxes - Commercial	29,235,009.55	20,801,831.42
Rates And Taxes - Arrears	25,928,815.32	19,462,892.98
Rates And Taxes - Government	2,115,665.27	1,063,486.00
TB Total - Rates	74,660,073.69	55,788,759.85

	31-Dec-19	31-Dec-18
	GMD	GMD
5)Other Income		
Administration - Court Fines	1,336,571.00	983,626.25
Administration - Miscellaneous Grants And Subventions - Government	957,276.70	1,066,965.00
	500,000.00	-
Sale of Fixed Asset	-	2,317,300.00
TB Total - Other Income	2,793,847.70	4,367,891.25

	31-Dec-19	31-Dec-18
	GMD	GMD
6)Intrest & Dividend		
Administration - Interest on Loan	37,856.62	87,294.41
TB Total - Interest & Dividend	37,856.62	87,294.41

	31-Dec-19	31-Dec-18
	GMD	GMD
7)Mayor / Chairman		
Mayors Office - Basic Salary	968,723.78	1,165,772.95
Mayors Office - Allowances	1,021,593.27	911,690.00
Mayors Office - Pension & Gratuties	4,320,241.65	3,122,768.22
Mayors Office - Social Security	311,846.96	-
Mayors Office - Sitting Allowance	5,012,672.14	3,797,028.34
Mayors Office - Honorarium	158,300.00	627,934.65
TB Total - Mayor / Chairman	11,793,377.80	9,625,194.16

8)General Administration	31-Dec-19 GMD	31-Dec-18 GMD
Administration - Basic Salary	2,173,142.31	1,683,221.54
Administration - Allowances	1,534,224.18	1,378,024.74
Rates - Basic Salary	275,172.67	207,998.59
Rates - Allowances	123,142.00	99,906.67
Debt Collection - Basic Salary	1,100,147.39	908,659.08
Debt Collection - Allowances	338,610.83	502,426.00
Market - Basic Salary	3,188,915.03	2,783,212.49
Market - Allowances	1,336,500.00	1,268,800.00
Information Technology - Basic Salary	234,219.07	200,044.51
Information Technology - Allowances	104,800.00	78,000.00
Licence - Basic Salary	866,198.87	694,371.87
Licence - Allowances	377,100.00	327,700.00
Municipal Police - Basic Salary	5,079,021.75	2,210,226.71
Municipal Police - Allowances	1,483,705.17	658,020.35
Environ. & Sanitation - Basic Salary	2,051,614.97	12,815,347.58
Environ. & Sanitation - Allowances	1,906,056.97	649,776.53
Planning & Development - Basic Salary	2,875,254.83	1,855,635.67
Planning & Development - Allowances	457,646.94	633,098.74
Internal Audit - Basic Salary	347,424.43	348,298.58
Internal Audit - Allowances	206,700.00	194,800.00

Community Service - Basic Salary	497,210.92	711,359.58
Community Service - Allowances	47,941.16	55,200.00
Local Government Service Commission - Allowances	150,000.00	-
Compliance - Basic Salary	261,077.87	-
Compliance - Allowance	236,510.61	-
Insurance and Licences	773,183.23	11,000.00
Printing and Stationary	2,484,025.05	2,275,816.00
TB Total - General Administration	30,509,546.25	32,550,945.23
	31-Dec-19	31-Dec-18
9)Finance & Accounts	GMD	GMD
Finance - Basic Salary	1,373,455.47	1,048,218.62
Finance - Allowances	477,997.92	480,871.08
TB Total - Finance and Accounts	1,851,453.39	1,529,089.70
	31-Dec-19	31-Dec-18
10)Planning & Development	GMD	GMD
PROCUREMENT UNIT-SALARIES	118,091.60	80,704.25
PROCUREMENT UNIT-ALLOWANCES	68,000.00	42,000.00
PUBLIC AFFAIRS UNIT-SALARIES	105,628.07	97,035.30
PUBLIC AFFAIRS UNIT-ALLOWANCES	85,862.02	66,315.85
Data and Valuation Unit - Basic Salary	142,867.42	295,364.24
Data and Valuation Unit - Allowances	35,200.00	157,336.00
Valuation Unit - Basic Salary	168,293.60	1,275.00
Valuation Unit -Allowance	15,000.00	1,500.00

Valuation Unit - Basic Salary	-	86,378.16
Valuation Unit -Allowance	-	15,000.00
Conference & Congress Local / Overseas	3,500,872.74	2,803,841.84
Subscriptions to National & International Orgs.	-	126,825.64
Capacity Building	279,000.00	192,420.00
TB Total - Planning & Development	4,518,815.45	3,581,156.28
	31-Dec-19	31-Dec-18
	GMD	GMD
11)Utilities		
Telecommunication Expenses	438,554.58	558,955.87
Utilities for Council Premises	2,592,740.50	2,158,831.00
TB Total - Utilities	3,031,295.08	2,717,786.87
	31-Dec-19	31-Dec-18
	GMD	GMD
12)Repairs & Maintenance		
Vehicle	3,400,328.34	4,760,829.61
Council Premises / Structure	-	1,862,656.75
Markets	-	896,935.00
Equipment / Software	-	399,706.75
Soakaways / Stand Pipes	-	63,100.00
TB Total - Repairs & Maintenance	3,400,328.34	7,983,228.11
	31-Dec-19	31-Dec-18
	GMD	GMD
13)General Expenses		
CLEANERS UNIT-SALARIES	675,070.79	329,143.33
CLEANERS UNIT-ALLOWANCES	151,499.96	84,612.00
DRIVERS UNIT-SALARIES	696,931.10	617,365.29

DRIVERS UNIT-ALLOWANCES	294,650.00	294,760.00
Entertainment	1,365,895.00	1,117,143.00
Legal Cost	172,500.00	47,500.00
Publication and Advertisements	1,546,571.00	400,204.00
Commissions	3,067,880.07	3,064,130.85
Charges eg. Stamp Duties / Bank Charges	478,266.88	623,554.41
Consultancy	-	40,000.00
Audit Fees	166,500.00	150,000.00
National Events	294,700.00	229,550.00
Contributions to GALGA	123,396.00	-
Miscellaneous Expenses	45,550.00	49,215.00
Hire of Transport and Equipment	419,700.00	-
Medical Insurance / Expenses	1,528,798.50	1,469,750.00
Staff Incentives	106,400.00	141,550.00
Comm. Dev. & other Gov. Staff Allowances	69,225.00	169,500.00
Fuel and Lubricants	-	6,900,480.25
Community Initiated Cleans-up	-	35,000.00
Protective Clothing	-	165,000.00
Pest Control	-	3,000.00
Environmental Protection	-	6,000.00
Working Tools	-	503,295.00
Cleaning Material	-	396,703.00
Board Members Allowances	-	153,000.00

subvention to 22nd july accademy	-	1,490,970.00
Contribution to Educational activities	-	59,000.00
Community Stand Pipe Bills Contribution To Operation of WDC	-	31,974.00
	-	106,100.00
Donation To Social Activities	378,980.00	194,112.00
Support for U5 birth Registration	-	2,500.00
Development of Sports Youth, Sports And Culture Expenses - Religion	-	75,000.00
	-	548,880.00
TB Total - General Expenses	11,582,514.30	19,498,992.13

14)Capital Expenses

	31-Dec-19 GMD	31-Dec-18 GMD
Parks Development	233,250.00	-
Road Construction	7,511,324.48	-
Duty Waiver	13,137,987.00	-
Office Construction	5,434,713.20	-
Market Construction	6,093,745.50	501,935.00
Capacity Building	1,328,001.50	248,390.00
Cleaning Materials	204,985.00	-
Education	1,878,786.00	-
Charles Jow Memorial Academy	84,000.00	234,000.00
Fuel and Lubricant	8,167,588.84	-
Protective Clothing Environment & Sanitation Labourer	500,625.00	-
	15,114,344.68	-

Community sensitisation	100,410.00	-
Differently Disable People	13,000.00	-
Sports	761,179.00	-
Working tools	1,502,969.50	-
Contribution to operation WDC	2,440,540.00	-
Community Initiated cleans up	6,000.00	-
Environmental Protection	5,000.00	-
Mayoral Tour	300,000.00	-
Mbalit - Operational Cost	34,750.00	-
Street Lights	-	1,500,000.00
Land Fill Maintenance	26,931,552.61	14,958,941.85
PRVISION FOR DEBT SERVICING	-	3,098,088.30
Vehicles - Waste Collection Vehicles(15 tippertrucks)	10,761,769.58	-
Vehicles - 4 Pick-ups and 2 4x4 Saloon Cars	13,657,086.00	-
Community Centers	-	8,700.00
Vehicles - 20 # Motor Cycles / Bicycles	178,000.00	840,000.00
Equipment And Tools - Communication Equipment	48,400.00	240,700.00
Equipment And Tools - Computers and Accessories	1,660,713.91	1,241,504.00
Equipment And Tools - Air Conditioners / Fans	194,326.00	205,605.00
Equipment And Tools - Generator	-	7,950.00
Equipment And Tools - Photocopier	26,795.00	-
Equipment And Tools - Dust Bins	570,000.00	69,600.00
Equipment And Tools - Municipal Police Equipment	1,252,250.00	-

GIS/Street Naming	1,500,000.00	-
Support To Poverty Eradication - Women	74,600.00	273,996.86
Medical Health Care	1,161,125.00	4,368,200.00
Community / Skill Centre Equipment And Tools - Vedeo Camera / Digital Camera	-	25,254.19
Equipment And Tools - Municipal Police Uniform & Accessories	47,400.00	137,450.00
Equipment And Tools - IT Network Expansion / Software upgrade	1,480,000.00	-
	350,000.00	512,000.00
Furniture And Fittings - Furniture	1,003,850.00	1,138,175.00
Furniture And Fittings - Fittings	34,500.00	88,575.00
Gamworks Contribution - GAMWORKS CONTRIBUTION	-	4,677,772.32
Support To Poverty Eradication - Youth	700,700.00	35,500.00
Support To Poverty Eradication - Scholarship / Sponsorship	374,410.00	374,410.00
Disaster Management And Mitigation	233,800.00	15,000.00

**TB Total -
Capital
Expenses**

127,094,477.80 34,801,747.52

	31-Dec-19 GMD	31-Dec-18 GMD
15)Cash and Bank Balances		
International Commercial Bank Limited	-	-
Zenith Bank Limited	866.17	66,976.17
Agib Bank - Mbalit Project	101,455.49	-
Trust Bank Limited	1,769,573.29	5,455,500.70
Eco Bank	277,853.22	2,009,416.93
Cash in transit Omar Jonga	7,202.94	-

Cash Impress Control	26,725.00	7,125.00
Cash in Transit Isatou Secka	593.75	-
Cash in Transit Isatou Ndow	249,473.21	-
Cash in Transit Yankuba Sonko	1,077.88	-
Receiving Cashier KMC	1,203,666.18	1,212,738.14
Cash in Transit Omar Jonga (Mbalit)	333,740.00	-
Cash in Transit	101,163.60	512,717.57
TB Total - Cash and Bank Balances	4,071,658.39	9,264,474.51
	31-Dec-19	31-Dec-18
16)Deposits Accounts	GMD	GMD
Income Tax	101,403.58	386,603.11
TB Total - Deposits Accounts	101,403.58	386,603.11
	31-Dec-19	31-Dec-18
17)Advances	GMD	GMD
RD Cheque Account	32,003.00	22,003.00
Debtors Control Account	82,322,819.63	82,322,819.63
Staff Loans	4,741,870.25	5,188,599.51
1 x 6 Salary Advances	495,767.33	300,065.43
TB Total - Advances	87,592,460.21	87,833,487.57
	31-Dec-19	31-Dec-18
18)Deposits	GMD	GMD
Creditors Control Account	8,932,271.93	9,772,271.93
KMC Staff Welfare Association	597,311.98	1,293,922.15
Market Debtors	1,139,295.00	680,255.00

Community Outreach/WDC Restructing	-	-
	236,674.00	108,520.00
KMC Co-operative Credit Union Investment Account AGIB Limited	0.03	0.03
	-	-
Deposits to be Paid Back	1,403,914.77	-
	0.70	-
Salary Control	146,659.77	1,207,429.05
TB Total - Deposit	6,896,360.58	11,484,848.10

	31-Dec-19	31-Dec-18
19)Loans	GMD	GMD
Arab Gambia Islamic Bank	307,024.50	8,688,367.55
Bank PHB Limited - Account	801,301.85	137,894.59
Guaranty Trust Bank Limited	366,968.11	425,224.61
Trust Bank Deposit Account	21,945.21	21,945.21
Bank PHB Limited - Account II	189,194.21	189,194.21
Donations Recd (Non KMC Funds)	12,500.00	15,000.00
Eco Bank - Loan Account	-	108,666.72
LEUNA - LOAN ACCOUNT	3,057,086.00	-
Enterprise Life	5,762.00	-
	4,750,257.88	7,790,442.21

SUPPLEMENTARY INFORMATION FOR THE INCOME STATEMENT

1. License Income

This revenue line comprises of partial cost recovery, trade license and Liquor forms.

2. Taxes

This comprise of car park daily fees and road side canteens

3. Rent & Fees

This comprise of investment income (property Leasing) market daily fees, canteen rents and monthly fees

4. Rates

This comprise of Residential rates, commercial rates, Government rates and rates arrears

5. Other Income

This comprise of court fines Miscellaneous rent charge and fine registration fees sale of fixed assets

6. Interest & Dividend

This income line comprise of interest on staff loan

7. Mayor/Chairman

This expenditure line comprise of basic salaries and allowances, pension and Gratuities Councilors sitting allowance and honorarium.

8. General Administration Expenses

This expenditure comprise of staff emolument, Insurance and printing of stationeries

9. Finance & Account

This comprise of salaries and allowances

10. Planning & Development

This is comprise of salaries and allowances of other units (procurement public affairs unit) conference & congresses local / overseas, subscription to National and International Organization, capacity building.

11. Utilities

This comprise of Telecommunication Expenses, Utilities for Council's premises

12. Repairs & Maintenance

This expense comprise Vehicle Maintenance cost, Council's premise/ Structure maintenance expenses, markets maintenance , Equipment/ software maintenance, drains maintenance exp.

13. General Expenses

General expenses comprise of cleaners and drivers salaries and allowances, entertainment Legal cost, Publication & advertisements staff uniforms Commissions Charge etc.

14. Capital Expenses

Capital Expenses comprise Land and Building parks development toilet constructions Road construction Drain construction office construction water extension etc.



NATIONAL AUDIT OFFICE OF THE GAMBIA

FINAL MANAGEMENT LETTER

OF KANIFING MUNICIPAL COUNCIL

FOR THE PERIOD 1 APRIL 2017 TO 31 DECEMBER 2019

DECEMBER 2020

National Audit Office Bertil Harding Highway

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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 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 o 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	With regards to your finding to the above query, the observation is noted. However, Council is operating on cash basis as dictated by the Financial Manual for Local Government Authorities which provides the template for the reporting frame work in the preparation of the financial statement and your recommendation is well noted and management will assessed the current reporting environment of the Council and adopt a clear and appropriate Financial Reporting Framework.
Action to be taken	Reviewing/Assessing the current reporting environment of the Council and establishing an appropriate Financial Reporting Framework(FRF)
Officer responsible for remedial action	Director of Finance
Date when situation will be regularized	first quarter 2021

Auditor's Further Comment:

As per the standard requirement for presentation of financial statements, entities must explicitly indicate the framework and policies followed in the preparation of financial statements. This has not been done for the draft financial statement presented to us. We were therefore not able to make meaningful compliance assessment for both the original and revised drafts presented to us.

1.2 Review of Draft Financial Statements

Finding

We reviewed the set of draft financial statements presented to us by the council for the period under review. Refer to the tables 1 & 2 below for the summary of anomalies we found with the statements.

Table 1

Component/Item	Amount	Comment
Accumulated funds	1,400,529.00	There is a difference between the closing balance as at 31st December 2018 and the opening balance in January 2019 for accumulated funds. No explanation had been given for the difference.
Income tax	104,525.00	In the 2018 statement, D199, 569.00 was debited in the income tax account; this amount was reduced to D 95, 044.00 in 2019. This by implication means GRA owes the said balance to the council. This anomaly remains unexplained.
Liabilities	678,973.00	There is a cumulative balance of D678, 973.00 reported as a negative liabilities balance. This has resulted in the distortion (reduction) of the relevant balance. No explanation was given for the negative balances.
Suspense account	3,694,008.52	There is suspense account in the trial balance of D3, 694,008.52 . It has not been explained why the suspense accounts remained in the trial balance after finalization of the financial statement.
Ecobank Loan account 2	1,676,583.28	The treatment in the trial balance implied that Ecobank owes the council D1, 676,583.28 . The accounts team could not explain this.
Salary control account	156,966.76	The trial balance showed that the council is owes D156, 966.76 to its staff. In the same period there had been advance salary payments made to staff of D1, 187,257.06 . This is clearly inconsistent and/or anomaly and therefore require further explanation.
Accumulated depreciation	188,800.00	Accumulated depreciation of D188, 800.00 is found debited in the trial balance. This indicates that the trial balance may have been forced to balance and therefore need to be reversed.
Transactions without supporting documentation	8,932,271.93	There is a balance of over 8 million representing offset of payments without supporting documents. This has not been explained and gave rise to the suspense balance reflecting in the trial balance of D3, 694,008.52. See table 2 below for details.
Amount	13,034,123.97	

Table 2

8003897		Suspense Account		GMD
31 Mar 2017		OBAL	Opening Balance	5,751,092.75
31 Dec 2017	NLJNL	JV18-0320	ICB loan repayment	-445,985.54
31 Dec 2017	NLJNL	JV18-0321	Oceanic bank loan repayment	-66,843.80
31 Dec 2017	NLJNL	JV18-0322	Being set off of transaction without supporting documents	-8,932,271.93
Total Suspense Account - GMD				-3,694,008.52

Our review of the ledgers for the periods 2017-2019 revealed a number of inconsistencies and unexplained treatments including (but not limited to) the following:

- i. Inclusion of unrelated entries within accounts of different nature. For example, loan interest payment, refund to disaster committee and refund to contract committee members included in the basic salary account; salary payment included within the mayors sitting allowance account. There are numerous such entries throughout the years of 2017 to 2019.
- ii. There are numerous instances of similar entries having opposite effects on the account thus distorting the results. See highlighted entries in the accounts (ledger).
- iii. There are numerous payments described as 'Honorarium' for services that appear to be typical day-to-day activities of council staff but were paid such allowance for having performed them. There are a number of such payments made to NDMA for unexplained services.

Annex 1 is attached at the end of the report for a detail of the ledgers where the anomalies were found.

Priority Ranking of Finding

High

Implication

- i. The financial statements may not reflect the true state of affairs of the council if it contains material misleading information.
- ii. The state of the statements presented may point to a more serious issue with internal control over the generation and presentation of financial information of the council.

Recommendation

We recommend that the finance department perform a comprehensive review of the accounts with a view to adjusting all misstatements highlighted. We urge that care is taken

to ensure that the accounts are free from any material misstatements before they are re-presented for review.

Management Response

Response	Accumulated Funds
	<p>There is a difference between the closing balance as at 31st December 2018 and the opening balance in January 2019 for accumulated funds statement.</p> <p>The causes of the different of the two in the Accumulated funds statement is the fact that the closing balance of the 2019 trial balance of 100,040,952 was used as current year accumulated funds as dictated by the financial manual for Local Government Authorities instead of using the closing as at 31st. December 2018 as opening balance for 2019. However, during the preparation of the Financial Statement we used your assumption but it create an unbalance balance sheet. Therefor the trial balance balances figures are used to prepare the income statement, the Accumulated fund statement and the Balance sheet.</p> <p>Income Tax After reviewing the income tax excel sheet for the period it showing that the Council owed GRA the sum of D101, 403.58 as at 31st. December 2019.</p> <p>Liabilities The Negative liabilities was due to the movement in the account however, the account has been restored showing outstanding amount of D 8,932,271.93 which made up of liabilities without supporting documents we will analysed the list and adjust accordingly.</p> <p>Suspense Account The suspense account has been adjusted it is now showing xero balance please see the trial balance</p> <p>Eco Bank Loan 2 With regards to the Eco bank loan, the amount was a cash collateral in respect of the a loan given to council of which a control account was set up to monitor the cash collateral however, the bank refunded the amount the full repayment of the loan and error occur during the treatment of the transaction leaving the amount in the control account which is now corrected.</p>

	<p>Salary control account The reason for the amount standing in the control account is due to the improper handling of the salary control accounts i.e. lack of distributing the salary breakdowns to the respective departments and units vote. However, the salary control account has been updated and the amount has been posted to their respective votes in the year they occur.</p> <p>Accumulated depreciation This was due to wrong classification of the expenditure in particular and the amount has been reversed and transferred to the right expenditure votes which are equipment for computers and accessories.</p>
Action to be taken	Carry out necessary adjustment and write off the liabilities from the systems
Officer responsible for remedial action	Director of Finance
Date when situation will be regularized	First quarter of 2021

Auditor's Further Comment:

Accumulated Funds

There still remains an unexplained difference of **GMD 265, 890.00** between the closing balance of the base year and the opening balance of the current year in respect of the accumulated funds account. This figure is down from an original unexplained difference of **GMD 1,400,530.00**.

Income Tax

The income tax figure has now been categorised under '**Deposits Account**' balance in the balance sheet without any explanation. It has been credited in the trial balance which implies that it is a liability; however it was at the same time stated as a negative current asset figure in the balance sheet. This effectively reduced the current assets figure by the reported balance of **GMD 101,404.00**. Thus the effect of the treatment will underreport both the liabilities and assets for the period under review.

Liabilities

The liabilities figure of **GMD 8,932,271.93** initially formed part of the Suspense account balances. The suspense account is now claimed to be cleared but the liabilities balance

above was transferred to the '**Deposits**' balance in the balance sheet. The said balance also includes a cumulative negative balance of **GMD 2, 779,883.80** the effect of which significantly reduced the balance. No explanation or documentation was provided for the treatments.

Suspense account

The initial suspense account balance of **GMD 3, 694,008.52** is been reported to be cleared. However the evidence for the adjustments leading to the clearing has not been provided to enable us substantiate.

Eco Bank Loan 2

The loan account 2 of **GMD 1, 676,583.28**, is been reported to be cleared, but no evidence is provided to us to enable us review and substantiate the claim.

Salary control account

The salary control account balance of **GMD 156, 966.76** is been reported to be transferred to the relevant accounts, but there is no evidence provided to us to support the claim.

Accumulated depreciation

The accumulated depreciation of **GMD 188, 800.00** is been reported to be cleared and transferred to the relevant accounts. There is however no evidence provided to us for our review.

1.3 Assessment of Procurement Function

"A procuring organisation shall engage in procurement planning, with a view to achieving maximum value for public expenditure and the other objectives set out in section 3, and in accordance with the applicable budgetary procedures."

Part (X) Section 156 (2) parts 1 to 9:

Prescribes the manner of maintaining a procurement database

Section 407 (1-5) of Financial and Accounting Manual for Local Government Authorities:

Prescribes the requirements and manner in which Handing over notes are prepared

Finding

We performed an assessment of the procurement function of the council and noted the following:

- i. The council did not prepare any procurement plan for the period under review;
- ii. The council did not maintain a database for the procurement transactions for the periods under review;
- iii. The contract files for the major procurements were requested but have not been provided up to the time of writing this query;
- iv. We requested for the handing over note between the officers but have been informed that no such document was prepared.

Priority Ranking of Finding

High

Implication

- i. Efficiency in procurement may be difficult to achieve in the absence of a plan. A lack of procurement plan is also in contravention of an applicable law;
- ii. A lack of database will make it difficult to account for and trace all procurements to the source files;
- iii. The lack of the contract files means such contracts are not subject to our review to ensure that there are no misstatements;
- iv. A lack of a handing over note may result in the loss of key information and documentation and may adversely affect continuity and efficiency. It also does not promote accountability over important records of the council.

Recommendation

We urge the procurement department of the council to adhere to the requirement of the procurement authority (GPPA) as well as its own internal policy documents regarding the procurement processes and procedures.

We also recommend that management obtain the outstanding records highlighted and present them for our review.

Management Response

Response	<p>Your observation is well noted, the management will ensure that in future the Procurement plan will be developed accordingly.</p> <p>With regards to the procurement data base, we have the monthly procurement transactions, however, we will ensure that a proper data base for the procurement data base will kept as per your recommendation.</p> <p>The contract s files were provided during the exercise and are available for your inspections.</p> <p>For the Handing over note, Management will ensure that the handing over notes are prepared and filed accordingly for future reference.</p>
Action to be taken	Ensure that handing over notes prepared when necessary by responsible officers.
Officer responsible for remedial action	Director of Administration
Date when situation will be regularized	With immediate effect.

Auditor's Further Comment

The contract files have not been presented to us during the audit exercise but was later submitted before the finalisation. However, the contract for the construction of the office building is still outstanding.

1.4 Assessment of License Unit

Finding

Our assessment of the License function of the council revealed the following:

- i. There is not up to date database of registered businesses to serve as bases for collection;
- ii. The invoicing is currently based on physical view of stock value and not based on standard valuation;
- iii. The assistant manager responsible for the administration of the CRBR doubles as a collector and in effect supplies himself GTR books;

- iv. Noted that a couple of collectors have not been changed for a while. These includes the collectors of TDA and lucrative commercial area.

Priority Ranking of Finding

High

Implication

- i. Lack of appropriate database would make it difficult to make proper assessment of revenue projections and hence difficult to make critical decision on revenue collection. It would also mean that proper monitoring and accountability on collections will be difficult.
- ii. Significant use of discretion in determining levies does not only risk causing loss of potential revenue to the council but also creates the opportunity for actors to divert revenue away from the council.
- iii. Conflicting roles performed by the same individual could result in conflicts of interest and/or cover-ups without trace. Without separation of accountability roles, individuals will be left to be accountable to themselves raising the risk of cover-ups which can be difficult to detect.
- iv. Long standing relationships between collectors and same set of customers runs the risk of familiarity threats which may result in activities detriment to the council.

Recommendation

The council should expeditiously work on building a database of all business within its jurisdiction. This list should be kept up to date at all times to facilitate decision making and accountability.

A comprehensive tariff mechanism should also be developed as soon as possible to assist in determining levies to business. This will minimize the use of discretion by collectors and hence improve control.

The CRBR administration and collection roles of the assistant manager should be divorced without delay. The processes should always be designed to ensure conflicts of interest situations are averted. No one officer to take roles that compromise accountability.

We recommend that the rotation policy of the license staff be extended to the two affected staff.

Management Response

Response	1) The database is available for your inspection 2) Yes we go by the tariff which was enacted in December 2019 and not based on standard valuation. 3) The Assistant Manager is not in charge of CRBR neither the GTR. The CRBR and GRT books are under the custody of Finance Manager 2 who issued them to the collectors. 4) Yes the quarry number 4 is noted. However the Manager will be assigned to look at the demarcations of the Trade Licence Zones in the coming fiscal year 2021 and reshuffle appropriately.
Action to be taken	Established a comprehensive data base of the trade license revenue source Review the trades zoning and posting schedule to ensure that collectors are rotated accordingly
Officer responsible for remedial action	Director of Finance
Date when situation will be regularized	December 2020

Auditor's Further Comment

The Assistant Manager of License is indeed responsible for the **unit CRBR** as discussed with the License manager who promised to change the arrangement.

1.5 Assessment of Rates unit

Finding

Our interview with the Rates Manager and review of the matrix system revealed the following:

- i. There is no dedicated registration of new properties and that registration is usually done during demand-note exercises.
- ii. No valuation of properties was conducted since 2005 meaning that the existing database remains critically un-updated.

- iii. The database of properties is still maintained in a hardcover book which is wearing away losing key data in the process.

Priority Ranking of Finding

Medium

Implication

Non-incorporation of additional properties and developments means loss of potential revenue for the council by way of under collections.

Recommendation

The council is urged to work on the program of ensuring all taxable properties within its purview are registered. The status and valuation of all existing properties must also be monitored and adjusted regularly to ensure accuracy and hence revenue.

Management Response

Response	<p>1. Noted, the Management will work on the updating of the property register for rates through the implementation of the GIS which is in progress the information can be inspected at the newly setup GIS unit.</p> <p>2. A valuation unit also has been setup under the Planning department and trained personnel has been assigned to work on a new valuation roll in collaboration with the Ministry of Lands.</p> <p>3. The book called the valuation roll is in hard cover. However the roll is also being kept in soft copy through the Rates Matrix Systems as a module.</p>
Action to be taken	Implementation of the GIS
Officer responsible for remedial action	Director of Planning
Date when situation will be regularized	2021

1.6 Assessment of Internal Audit Function

Finding

The internal audit unit of the council is comprised of a Director of audit as its head supported by four other staff.

It also has not been regular and consistent with reporting with several quarters within our scope have not been reported on.

There are also no planning tools and strategies to ensure efficiency and effectiveness. For examples, there are no audit strategies and plans to guide its activities; there are no internal audit manuals.

We have also found numerous instances of internal control lapses as is reported in this draft which the function failed to pick even though it appears to review such transactions.

We noted that the General council did not have a sub-committee for audit even though is a very critical function. The audit matters have been incorporated under the Finance & Accounts committee which is principally for finance related activities.

Priority Ranking of Finding

High

Implication

- i. Poor establishment of the internal audit may render it ineffective. This may mean that important functions such as continuous assessment and improvement of internal controls as well as assessment of risks will remain not adequately attended to.
- ii. The ineffective nature may also continue to allow material misstatement go undetected causing losses to the council.

Recommendation

There is an urgent need for improvement of the internal audit function in terms of both design and operations. The setting up of a dedicated sub-committee for audit matters within the General Council will greatly help achieve this objective. The personnel at the audit unit need to be trained on relevant skills to enable them perform effectively.

Management Response

<p>Response</p>	<p>Noted, the Management will ensure that quarterly report are provided with effect from 2021, the management is working restructuring the unit which is under staff and the necessary skills.</p> <p>The Audit have created an Audit Manual which require to be Validated for implementation the draft copy Audit Manual is available.</p> <p>Your observation is noted the Finance and Accounts Committee was doing the function of the Audit Committee as dictated by Local Government Act 2002. However, this matter will be forwarded to the General Council for the establishment of an Audit Committee.</p> <p>2. With regards the capacity for the unit, the management will ensure that the personnel in the unit with be trained on the relevant skills</p> <p>Audit Manual</p>
<p>Action to be taken</p>	<p>1.Setting up Audit Committee 2.Staff training</p>
<p>Officer responsible for remedial action</p>	<p>1.Chief Executive Officer 2.Director of Admin</p>
<p>Date when situation will be regularized</p>	<p>2021</p>

1.7 Conflicting Roles of Internal Audit & Compliance

Finding

The scheme of services of the council clearly highlighted the differing roles of compliance and audit functions. However, both functions appear not to adhere to the provisions. The compliance function has in a number of instances performed functions which are financial in nature as can be seen in their published reports. This is much less so in the case of the audit function but which in itself have failed to perform adequately its full scope as highlighted in paragraph 1.6 of the report. When requested, none of the functions had an approved term of reference.

Priority Ranking of Finding

Medium

Implication

- i. The conflicting roles performed risk duplication in some areas whilst rendering certain key activities unattended to. Certain roles may be performed by unskilled staff since the two functions are distinct in many respects.
- ii. There may also generally be inefficiency for the council if functions are not appropriately distributed to appropriate departments.

Recommendation

A scheme of services should be developed for the respective function to provide clarity to the units of the roles and responsibilities under their respective charge. The scheme of services developed could serve as a good basis for this.

Management Response

Response	Your observation is noted, the conflicting rolls issue will be addressed as they all have their terms of reference to guide their operations, however, an orientation will be carried out to avoid overlapping of functions
Action to be taken	Proper TOR , ORIENTATIONS
Officer responsible for remedial action	Director Of Administration
Date when situation will be regularized	2020/21

1.8 Management and Custody of Security Documents

Finding

We noted the following weaknesses with the control and disposal of security documents (GTRs & tickets):

1. The custodian of the books does not register the receipts from printing. The books are not channelled through the stores either.

2. By the time we assessed the security of the yet-to-be-used GTRs and tickets, both the CRBR and the physical unused books were left accessible. They were located in an office different from where the custodian is housed.

3. We have not been able to reconcile the books received with our extractions from printing due to the lack of records.

4. The Counterfoil Receipt Book Register (CRBR) has not been completed for some entries. This was found to be more prevalent for returned books.

Priority Ranking of Finding

High

Implication

- i. Accountability of all GTRs issued will prove difficult in such cases. This is because the
- ii. Books may remain unaccounted for but may not be detected due to the lack of a clear audit trail.

Recommendation

We recommend that the receipts from printing be documented upon receipt by persons other than those involved in the procurement. The subsequent issuances should equally be fully accounted for to ensure proper accountability.

Management Response

Response	The observation is noted and for your information the stock of unused GTR and Tickets from Printing are all recorded in the CRBR which is available for inspections
Action to be taken	Recording the Markets tickets
Officer responsible for remedial action	Director of Finance
Date when situation will be regularized	Immediate effect

Auditor's Further Comment:

The adjusted CRBR has not been presented for our review.

1.9 Lack of Disaster Recovery plan

Finding

We noted from our review that council did not document any disaster recovery plan to ensure business continuity in case of a disaster. This has not been effectively replicated in the information technology aspect either as the data backup mechanism has also found to be inadequate (see Query 08/IT: *External Backup not up to date*)

Priority Ranking of Finding

High

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 seriously 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	The observation is noted and the management will seriously consider establishing a comprehensive disaster recovery mechanism to mitigate for possible losses from disaster.
Action to be taken	Establishing a comprehensive disaster recovery mechanism
Officer responsible for remedial action	Chief Executive Officer

Date when situation will be regularized	By the end of the second quarter 2021
--	---------------------------------------

1.10 Lack of Operational plan

Finding

Enquiry with management of the council revealed that it did not prepare operational plan for the periods under audit scope (2017-2019). This is the case even though the Strategic plan that straddle the same period (2016 – 2020) was in place.

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 annual operational plans 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	Your observation is noted, the management is working on the creation of a comprehensive work plan to guide the operation of the strategic plan come 2021
Action to be taken	Developing a work plan
Officer responsible for remedial action	Deputy Chief Executive Officer
Date when situation will be regularized	2021

2.0 DETAILED FINDINGS (Misstatements)

2.1 Sampled Documents not presented

2.1.1 Sampled Licensed GTRs not presented

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.”

The under listed used licensed books form part of our sample for testing but have not been presented for our review.

Date	Serial		Name of Collectors
10-Jul-19	2986201	2976300	Modou Busso
29-Jul-19	2990601	2990700	Ann Marie Gomez Licenses
29-Jul-19	2987201	2987300	Mbalin Manneh 2019 Licenses
29-Jul-19	2981001	2981100	Sulayman Njie 2019 Licenses
29-Oct-18	2951101	2951150	Gibril Darboe(license)
29-Oct-18	2944751	2944800	Keway jeng(license)
19-Apr-17	2713701	2713800	Amadi Sowe
4-Jul-17	2724601	2724700	Amadi Sowe
8-Aug-17	2728501	2728600	Modou Busso
11-Aug-17	2796901	2797000	Fanta Dibba (License Collector
24-Aug-17	2807801	2807900	Lamin Fofana (License collector
24-Aug-17	2809201	2809300	Lamin Fofana (License collector
24-Aug-17	2812601	2812700	Bubacarr Camara (License Collector)
	2992701	2992750	Mbalit collection
	2882001	2882100	Monthly canteen

Priority Ranking of Finding

Medium
Implication

Without review of the physical (used) GTRs, we will not be able to ascertain the actual revenue collected therefrom and/or whether it was fully accounted for.

Recommendation

Management is urged to facilitate the provision of the outstanding GTRs for our examination. Proper care must always be taken over the custody and filing of records to ensure appropriate safe keeping at all times.

Management Response

Response	Date	Serial	Name of Collectors		
	10-Jul-19	2986201	2976300	Modou Busso	
29-Jul-19	2987201	2987300	Mbalin	Manneh	2019 Licenses
29-Jul-19	2981001	2981100	Sulayman	Njie	2019 Licenses
29-Oct-18	2944751	2944800	Keway jeng (license)		
4-Jul-17	2724601	2724700	Amadi Sowe		
8-Aug-17	2728501	2728600	Modou Busso		
24-Aug-17	2812601	2812700	Bubacarr	Camara (License Collector)	
	The above listed GTR are found and readily available for your inspections. However, the account team is will search the remaining books and make them available for inspection by your team				
Action to be taken	Tracing of the remaining GTR Books				
Officer responsible for remedial action	Director of Finance				
Date when situation will be regularized	By the end of next month				

Auditor's Further Comment:

The GTRs for Amadi Sowe and Babucarr Camara are been presented for our review., Although their cashbooks are not been presented, thus making it difficult to confirm the authenticity of the amounts on the GTRs.

2.1.2 Sampled Payment Vouchers not Presented

A number of payment vouchers amounting **GMD 7, 677,470.61** were sampled, but have not been found within the vouchers submitted for our review. See **Annex 2** for details

Priority Ranking of Finding

Medium

Implication

- i) The un-presented vouchers could not be reviewed to ensure they are appropriately supported and authorized;
- ii) This may be indicative of a more general problem of filing resulting risk of such transactions not accounted for.

Recommendation

Management is urged to make a provision of the missing voucher to us for review before the end of the exercise. 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 list of vouchers above were among the payment vouchers handed over to the team however, the said vouchers has been extracted and ready for your inspection.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment:

Originally the un-presented vouchers amount was **GMD40,354,144.39**, this had been reduced to **GMD7,677,470.61** by the vouchers subsequently brought for our review after several reminders

2.1.3 Cashbooks not presented

Finding

During the audit exercise, the team made request for all the cashbooks for the period under review, but the following still remained un- presented:

- All mbalit revenue cashbooks
- Market daily for **Ngora Jobe, Omar Keita & Gabou Joku**

Priority Ranking of Finding

High

Implication

- Transactions administered in the cashbooks in question will remain unverified and hence unaccounted for.
- This means misstatements may occur in these books and will not be detected.

Recommendation

The outstanding cashbooks should be obtained and presented to audit for review as soon as possible. In future management should ensure that all relevant records are available for audit inspection.

Management Response

Response	No	Name of Collectors	Cash book open date	Cash book closing Date	Remarks
	1	Gabou Joku	19/10/2016	29/12/2017	
	2	Gabou Joku	15/01/2018	28/12/2018	
	3	Gabou Joku	31/01/2019	01/06/2019	

	4	Gabou Joku	2/01/2019	2/09/2019	
	5	Gabou Joku	2/01/2019	2/09/2019	
	6	Omar Keita	20/10/2016	29/12/2017	
	7	Omar Keita	3/1/2018	31/12/2018	
	8	Omar Keita	24/4/2018	17/5/2018	Audited by NAO
	9	Ngora Jobe	2/01/2018	31/12/2018	
	10	Ngora Jobe	1/01/2018	31/12/2018	
	11	Ngora Jobe	18/01/2019	18/1/2019	
The above listed cash books has been obtained and ready for review also the Mbalit cash book is available in soft copy for review.					
Action to be taken					
Officer responsible for remedial action					
Date when situation will be regularized					

Auditor's Further Comment:

The books have been submitted and reviewed.

2.2 One by Six payments not retired

Finding

Our sampled test of payments revealed an approved amount of **D 800, 000.00** in respect of salary advance (1X6) on payment voucher number **19-0567** dated 7th August 2019. Of this amount, actual disbursement was **D 408,890.26** leaving an unused balance of **D391, 109.74**. However, **D 99,283.00** was receipted as retired leaving and unexplained balance of **D 291, 826.74**.

Priority Ranking of Finding

High

Implication

- i. The unexplained balance may have been misstated;
- ii. The lack of clear audit trail may point to poor record keeping from which payments will be difficult to trace. This may mean that the possible misstatements may go undetected.

Recommendation

We recommend that that evidence of the accounting of the outstanding balance be provided to us for verification. Where this cannot be provided, the responsible party to the money should be made to recover the sum to the council.

Going forward, procedures should be in place to ensure that council cash resources are safeguarded and appropriately accounted for including ensuring there is clear audit trail for all material transactions.

Management Response

Response	Your observation is noted the finance department will locate the voucher and verify according and get back to you
Action to be taken	Locate the voucher and ascertain the query
Officer responsible for remedial action	Finance Manger 1
Date when situation will be regularized	By the 15 of this month

2.3 Alteration and Suppression of Records

Finding

During the review, we noted a number of instances of Collectors making misrepresentations in the collection and accounting of receipts. Some of the anomalies appear to be basic and should reasonably have been detected and corrected by either themselves or through review. Most of them went uncorrected and when quizzed, they (collectors) were not able to provide any justifiable reasons. See instances below (supported by tables) for details:

Table1 - Suppression of Collection

Date	Receipt No/ Range	Collector	Amount Collected	Amount Paid	Diff.	Auditor's Remark
18/04/18	2825867	Omar Joof	9,800.00	9,100.00	700.00	The collector could not explain the reason for the deficit
03/07/19	2870015	Omar Joof	22,500.00	22,150.00	350.00	The collector could not explain the reason for the deficit

15/05/17	2714902- 2714973	Lamin Camara	44,850.00	38,450.00	6,400.00	The collector could not explain the reason for the deficit
13/06/17	2714974- 2715000	Lamin Camara	26,100.00	24,600.00	1,500.00	The collector could not explain the reason for the deficit
01/03/19	2953393	Modou Busso	52,200.00	51,200.00	1,000.00	The sum of the collections on GTR range 2953251-2953260 was more than what was received. The collector could not explain the reason for the deficit

The collection in the **Table 2** below appear to be overwritten with a lower amount than the original. The latter was posted leaving an unaccounted balance of D 1,300.00.

Table 2 – Altered GTR

Date	GTR No.	Collector Name	Initial Amount	Amount (written in pen)	Diff.
11/05/18	2828021	Omar Joof	2,000.00	700.00	1,300.00

The receipts in **Table 3** below were counterfoils which have been rewritten with pen. We could not obtain the original to ascertain of the collections are the accurate.

Date	GTR No.	Amount	Collector name
30/11/18	2944703	350.00	Omar joof
03/12/18	2944704	350.00	Omar joof
03/12/18	2944705	350.00	Omar joof
03/12/18	2944707	700.00	Omar joof
04/12/18	2944721	700.00	Omar joof
04/12/18	2944723	350.00	Omar joof
04/12/18	2944727	700.00	Omar joof
04/12/18	2944733	350.00	Omar joof
04/12/18	2944734	350.00	Omar joof
04/12/18	2944735	350.00	Omar joof

25/12/18	2946712	350.00	Omar joof
25/12/18	2946713	350.00	Omar joof
25/12/18	2946718	350.00	Omar joof
25/12/18	2946719	350.00	Omar joof
25/12/18	2946720	350.00	Omar joof
25/12/18	2946722	700.00	Omar joof
27/12/18	2946727	700.00	Omar joof
27/12/18	2946728	350.00	Omar joof
27/12/18	2946729	700.00	Omar joof
27/12/18	2946733	350.00	Omar joof
27/12/18	2946739	350.00	Omar joof
28/12/18	2946743	350.00	Omar joof
28/12/2018	2946744	350.00	Omar joof
28/12/2018	2946746	350.00	Omar joof
28/12/2018	2946747	350.00	Omar joof
28/12/2018	2946748	350.00	Omar joof
30/07/2019	2978504	350.00	Omar joof
21/11/2019	2989261	350.00	Omar joof
21/11/2019	2989264	350.00	Omar joof
25/11/2019	2989269	350.00	Omar joof
25/11/2019	2989271	350.00	Omar joof
25/11/2019	2989273	350.00	Omar joof
25/11/2019	2989278	350.00	Omar joof
25/11/2019	2989279	350.00	Omar joof
25/11/2019	2989280	350.00	Omar joof
25/11/2019	2989281	350.00	Omar joof
26/11/2019	2989285	350.00	Omar joof
26/11/2019	2989286	350.00	Omar joof
26/11/2019	2989287	700.00	Omar joof
29/11/2019	2989298	350.00	Omar joof

Priority Ranking of Finding

Medium

Implication

- i. Deliberate acts of alterations to records is inappropriate and may lead to material loss of revenue to the council. Additionally, inappropriate handling of GTRs by collectors poses a serious risk of causing misstatements including by fraudulent means.
- ii. The fact that such practices are taking place and not detected and corrected on time may be indicative of a bigger issue with weak internal control over collectors including the internal audit function.

Recommendation

We recommend that the misstatements highlighted above be investigated and addressed by management as soon as possible. More importantly, the processes and procedures related to the revenue collection should be assessed and strengthened to ensure such practices averted.

Management Response

Response	<p>The observation has been noted and the amount concerned will be recovered accordingly and collectors involved will be discipline accordingly to avoid causing misstatements in a fraudulent means in future.</p> <p>With regards to the counterfoils receipt written with ink instead of the self-carbon paper however, he explained that the carbon was omitted and he rewrite the counterfoil with ink and management will investigate the issue accordingly and take necessary action.</p> <p>And your recommendation is also noted and management will further assessed and strengthening the revenue collections processes and procedures. In fact the Council is working on digitalising the revenue collection systems which is now being implemented at the rates unit, Trade license unit and the Mbalit Project and will be extended to the markets.</p>
Action to be taken	<ul style="list-style-type: none">• To recover the amount involved• Strengthening the internal control over revenue collections including the internal Audit functions.• Disciplinary action to collectors queried by the Audit• To investigate the counterfoils receipts written in pen issue.

Officer responsible for remedial action	Director of Finance
Date when situation will be regularized	Before the end of the year

2.4 Signed copies of Senior Management Meeting Minutes

Finding

We requested for the minutes of the senior management meetings and were presented with a soft copy version. We accepted them on condition that an authenticated (signed) version will be provided to us during the field exercise.

The latter (signed copies) however remain outstanding up to the time of writing this query.

Priority Ranking of Finding

Medium

Implication

There is a risk that the content of the minutes may not be authentic in the absence of an authorized signature. The content of a softcopy is subject to a high risk of alteration due to its inherent nature and thus may not be sufficiently reliable.

Recommendation

Management should ensure that the signed copies of senior management meeting minutes are provided for our review.

Management Response

Response	The signed copies of the Senior staff Management Meeting minutes were provided and the signed copies are available for your inspection at the Admin Department
Action to be taken	Representation of Signed Copies of the Minutes
Officer responsible for remedial action	Director of Administrations
Date when situation will be regularized	As soon as needed

Auditor's Further Comment:

The senior management minutes submitted to us during the audit were unsigned softcopies. The signed versions claimed to be available for our review have not been submitted up to the time of finalizing this report.

2.5 Establishment Register

2.5.1 Incomplete Establishment Register

Finding

Our review of the establishment register revealed numerous missing information on employees. These range from dates of birth, qualifications and of course due date of retirement. **Annex 3** of the report details the records in question.

Priority Ranking of Finding

High

Implication

- i. Correct retirement dates cannot be determined in the absence of date of birth of employee.
- ii. Key decisions such as promotions and capacity building initiatives may prove difficult in the absence of relevant basic information.

Recommendation

The council is urged to review and adjust the establishment register with the missing information. The revised register should be presented for audit review.

Management Response

Response	Your observation is noted, however a nominal roll has been developed and Management will ensure that an Establishment register is fully developed and updated
Action to be taken	Developed Establishment register and make it available for inspection
Officer responsible for remedial action	Director of Finance
Date when situation will be regularized	First quarter 2021

2.5.2 Inconsistencies & Anomalies with Establishment Register

Finding

During our review we found inconsistencies with the entries below. As explained in the remarks column, the files do not appear to follow the basic chronology of recruitment process.

Name	Designation	Appl. letter	Birth Cert.	Qualif. / Certs.	Empl. Letter	Auditor's Remarks
Isatou Sanyang	Community Service officer	√	√	√	√	Offer date precedes the application date. Date on the offer letter is 1 July 2018 and the date on the application letter 07 July 2018
Nuru Deen Adams	Protocol Officer	√	not filed	√	√	Offer date precedes the application date. Date on the offer letter is 7 June 2018 and the date on the application letter 1 June 2018.
Maget Cham	Daily Paid Cleaner	√	not filed	not filed	√	Offer date precedes the application date. Offer was 1 august 2014 and application 2 Dec 2015.

Priority Ranking of Finding

Medium

Implication

There is a risk that effective recruitment will not be achieved if standard protocols are circumvented.

Recommendation

The management should ensure that the recruitment process follow the appropriate protocols and chronology at all times. This will help portray the council as a model equal opportunity institution and will also facilitate the attraction of best candidates and hence efficiency.

Management Response

Response	The observation is noted, however the Establishment register will be review and necessary correction will be carried out.
Action to be taken	Review and update of the establishment register
Officer responsible for	

Officer responsible for remedial action	Director of Administration
Date when situation will be regularized	Before the end of 2021

2.7 Low Qualification for Key Positions

Finding

During the review of a sample of files, we identified a number of key positions filled by candidates that appear to fall short of the basics as established by the Scheme of Services of the Municipality. As detailed in **Annex 5**, a number of them are direct entries to the positions but whom neither the qualification nor the experience is evidenced to justify appointment.

Priority Ranking of Finding

High

Implication

- i. Filling key positions with less-than-qualified candidates seriously risk efficiency and performance of the council.
- ii. This is particular true for top position which have the potential to affect the entire department/unit as it inherently affects everyone else.

Recommendation

We recommend that management in collaboration with the relevant committee of the General Council review the affected cadres with a view regularizing the incompatibilities.

In future, all recruitments should be consistent with the requirements of the scheme of services to ensure effectiveness and compliance in recruitment.

Management Response

Response	Management will review the concern highlighted above and will engage the establishment and appointment committee for addressing.
Action to be taken	

	Review and correction
Officer responsible for remedial action	Director of Administration
Date when situation will be regularized	2021

2.8 Differences in Ticket Serials

“Section 404 of the Financial and Accounting Manual for Local Government Authorities describes the procedure for receiving revenue as follows:

“The receipt serves as evidence of payment and must contain sufficient details as to the date of the transaction, the head, subhead and the amount to facilitate proper posting, classification and verification of the revenue”.

Finding

Reconciliation of the CRBR against the collectors’ cashbook revealed inconsistency with serial numbers. The GTR numbers indicated for administration of collections in the collectors’ cashbook were different from those indicated in the CRBR as retirements for the same collections. See **Annex 6** for details.

Priority Ranking of Finding

High

Implication

The lack of audit trail means that the affected transactions may be misstated without detection. This increases the chance of material losses to the council that may have occurred.

Recommendation

We recommend that the collections in question be reviewed and corrected without delay. The corrected records should be presented to us for verification.

In future, collectors must ensure that collections are appropriately accounted for including ensuring appropriate audit trails to facilitate proper accountability.

Management Response

Response	The observation is noted, the collector made error in posting the GTR receipt against the wrong ticket serial number issued from the CRBR. However, your recommendation will
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	be implemented by the Director of Finance to ensure that the errors concerned are rectified accordingly
Action to be taken	To ensure proper recording of Market tickets serial numbers against the GTR accounting for the collections
Officer responsible for remedial action	Director of Finance
Date when situation will be regularized	First quarter 2021

2.9 GTRs not recorded in the CRBR

Finding

Reconciliation of a sample of collectors' cashbook against the CRBR revealed that a couple of collectors have not administered the GTRs issued to them for both issue and retirement. This means such collections were not administered through the CRBR at all.

Date	TR NOs.	Description	Collector	Amount
1-Apr-18	2810318	Receipt Numbers not recorded in the CRBR	Ngorra Jobe .	10,000.00
1-Nov-18	2811014	Receipt Numbers not recorded in the CRBR	Ngorra Jobe	10,000.00
15/01/2018	2813210	Receipt Numbers not recorded in the CRBR	Ngorra Jobe	10,000.00
19/01/2018	2813837	Receipt Numbers not recorded in the CRBR	Ngorra Jobe	10,000.00
23/01/2018	2814423	Receipt Numbers not recorded in the CRBR	Ngorra Jobe	10,000.00
13/02/2018	2816735	Receipt Numbers not recorded in the CRBR	Ngorra Jobe	10,000.00
3-May-18	2819274	Receipt Numbers not recorded in the CRBR	Ngorra Jobe	10,000.00
4-Apr-17	2712038	Receipt Numbers not recorded in the CRBR	Ousainou Sanneh	10,000.00
		TOTAL		80,000.00

Priority Ranking of Finding

High

Implication

- i. There is a risk that receipts may not be accounted for appropriately where it bypasses the CRBR. This is because the CRBR is used to ensure accountability of all receipts issued to collectors.

- ii. This practice also provides the opportunity to suppress collections that will go unnoticed.

Recommendation

We recommend that management should ensure that all GTRs affected are recorded in the CRBR and adjustment presented for our verification. The practice of ensuring all GTRs administration passes through the CRBR must be instituted and monitored regularly for compliance.

Management Response

Response	The query above is verified and we noticed that the receipts concerned are all posted on the CRBR which is available for your inspection.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment:

The adjusted CRBR has not been presented for our review.

2.10 GTR numbers Duplicated in the CRBR

Finding

Our review revealed that a number of GTR numbers have been duplicated in the CRBR in respect of collections by the collector detailed in the table below.

RECEIPT NUMBERS DUPLICATED IN THE CRBR						
Date	TR NO.	Serials		Description	Collector	Amount
12/04/17	2713110	7609001	7610000	Receipts duplicated in the CRBR	Cherno Mballow	10,000.00
20/04/17	2713917	7609001	7610000	Receipts duplicated in the CRBR	Cherno Mballow	10,000.00
12/04/17	2713110	7610001	7611000	Receipts duplicated in the CRBR	Cherno Mballow	10,000.00

20/04/17	2713917	7610001	7611000	Receipts duplicated in the CRBR	Cherno Mballow	10,000.00
18/09/17	2797840	8585001	8586000	Receipts duplicated in the CRBR	Cherno Mballow	10,000.00
20/09/17	2798240	8586001	8587000	Receipts duplicated in the CRBR	Cherno Mballow	10,000.00
25/09/17	2798448	8585001	8586000	Receipts duplicated in the CRBR	Cherno Mballow	10,000.00
25/09/17	2798448	8586001	8587000	Receipts duplicated in the CRBR	Cherno Mballow	10,000.00
24/11/17	2805755	8985001	8986000	Receipts duplicated in the CRBR	Cherno Mballow	10,000.00
20/11/17	2805200	8985001	8986000	Receipts duplicated in the CRBR	Cherno Mballow	10,000.00
TOTAL						100,000.00

Implication

There is a risk of overstating receipt/revenue due to the duplicating effect of the records. This may distort the balance affected by the component.

Priority Ranking of Finding

High

Recommendation

The records affected should be reviewed and corrected as soon as possible and the corrected records be presented to us for verification. Care must always be taken in recording revenue transaction as well as regular review to ensure correctness of records at all times.

Management Response

Response	<p>The receipts in particular usually have a value more than 10,000.00 and we normally slip the receipts according to the number of bundles of 10,000.00 values of tickets issued. Therefore it is not duplication as stated in your query but was split among the equal values tickets issued. Ie GTR 2713110</p> <p>With D20, 000.00 value was used to closed or accounts for tickets serial number 7609001-7610000 and 7610001-7611000 . You can further verify the information given with regards to the query.</p>
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Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment:

The response is not very clear. The table above may be referred to validate our query. For example ticket serials 7609001 – 7610000 and 7610001 – 7611000 were both accounted for on GTR no. 2713917. The query therefore still stands.

2.11 Receipts numbers not recorded on the Software Print-Out

Finding

Our sample review revealed collections amounting **D60, 000.00** by some collectors have not been posted to the accounts. Details are shown in the table below:

RECEIPT NUMNBERS NOT RECORDED ON THE PRINT-OUT FROM THE SOFTWARE					
Date	Receipt No.	Slip No.	Description	Collector	Amount
27/07/18	SR18-0094	556566	Receipt Numbers not recorded on the system print-out	Gabou Joku	10,000.00
26/07/18	SR18-0208	392395	Receipt Numbers not recorded on the system print-out	Cherno Mballow	30,000.00
28/08/18	SR18-0304	603344	Receipt Numbers not recorded on the system print-out	Cherno Mballow	20,000.00
TOTAL					60,000.00

Priority Ranking of Finding

High

Implication

There is a risk that the amount in question is not accounted for and may in effect result in understatement of revenue.

Recommendation

The amounts in question should be reviewed by management and adjusted accordingly. The corrections should be presented for audit review. In future, care and regular review should be exercised to ensure accuracy.

Management Response

Response	The said receipts are all accounted for in the system hence the revenue are realised at the time of invoicing. Moreover the source of these receipts are printed from the systems you can further come and verify.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment:

The evidence that the receipts are accounted for in the system have not been presented to us during the exercise. The print-outs claimed to be available now has also not been presented up to the time of finalizing this report.

2.12 Suppression of Collections

Finding

Our review of collectors' cash book against the CRBR revealed an amount of **D125,780.00** under lodged. The practice affected one collector and has affected different months throughout 2018. See the table below for details:

Date	Receipt No.	Serials		Description	Collector	Amount
21/06/2018	SR18-0075	0649001	0656000	under payment of collections	Ebrima Kanteh	450.00

25/06/2018	SR18-0085	0662001	0682000	under payment collections of	Ebrima Kanteh	955.00
22-29/06/18	N/A	0713001	0714000	under payment collections of	Ebrima Kanteh	1,960.00
21/09/2018	SR18-0418	1320001	1322000	under payment collections of	Cherno Mballow	2,265.00
22-29/06/18	N/A	0689001	0690000	under payment collections of	Ebrima Kanteh	2,410.00
22-29/06/18	N/A	0674001	0675000	under payment collections of	Ebrima Kanteh	3,430.00
7/6/2018	SR18-0024	0549001	0559000	under payment collections of	Ebrima Kanteh	5,250.00
26/06/2018	SR18-0088	0682001	0691000	under payment collections of	Ebrima Kanteh	6,530.00
22-29/06/18	N/A	0730001	0731000	under payment collections of	Ebrima Kanteh	10,000.00
22-29/06/18	N/A	0731001	0732000	under payment collections of	Ebrima Kanteh	10,000.00
20/06/2018	SR18-0070	0635001	0649000	under payment collections of	Ebrima Kanteh	12,760.00
6/6/2018	SR18-0020	0497001	0549000	under payment collections of	Ebrima Kanteh	14,520.00
11/6/2018	SR18-00854	0575001	0626000	under payment collections of	Ebrima Kanteh	25,250.00
11/6/2018	N/A	0570001	0573000	under payment collections of	Ebrima Kanteh	30,000.00
				TOTAL		125,780.00

Priority Ranking of Finding

High

Implication

- i. There is a risk that the understated amounts are diverted from the council leading to losses.
- ii. There is a bigger issue with the checks and balances mechanism including the internal audit function not detecting such basic misstatement. This could provide opportunity for material losses to the council including by fraudulent means.

Recommendation

The misstatement in question should be investigated by management and appropriate steps taken to regularize it. Adjustments should be provided to us for verification. In future, monitoring mechanism over collection and accounting of revenue should be improved to avoid such occurrences.

Management Response

Response	<p>Accounting revenue tickets from the CRBR is completely different from the systems receipting for instant in the CRBR revenues can only accounted for in D10,000.00</p> <p>Tthe management feels that allow collectors to ensure that they have collect D10,000.00 before coming for submissions.</p> <p>Based on that, the management tasked the finance department to ensure daily banking making us switching to the system which is more flexible and allows collectors to bank any amount collected thus allowing daily collection into the council's bank account on a real time than being kept in the collector's bag or safe for days creating risk to council's revenue.</p> <p>However, you can further verify and evaluate accordingly for the improvement of the systems.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment:

The management response provided did not address the query of the under-lodgement. The improvement to system indicated in the management response has not been presented for our verification.

2.13 Overpayment of Collections

Finding

A sample of collectors' cash book was traced to the CRBR and revealed postings in excess of actual collections. Details are shown in **Annex 7** of the report.

Priority Ranking of Finding

High

Implication

- i. This may lead to overstatement of revenue by way of fictitious additions.
- ii. There appears to be a bigger issue of integrity with revenue records as it is not likely that collectors will pay to the council more than they hold.

Recommendation

We recommend that the anomaly be investigated and corrective measure taken to address it as well as prevent future happenings. Management must additionally ensure that monitoring mechanisms are strengthened to ensure proper accountability over revenue collection.

Management Response

Response	The query above is also due to the flexibility of the systems it allows collectors to deposit any amount in any particular day which can be above or below D10,000.00 depending on the value of the tickets issued to him or her Therefore, the overpayment you referring to in your query are not overpayment but payment against the tickets issued to them.
Action to be taken	

Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment:

The record available to us clearly indicates overpayment. Whatever arrangement there must not alter the records. We did not see the evidence of the explanation given in the response by way of records up to the time of finalizing this report.

3.0 REVIEW OF IT GOVERNANCE AND INFRASTRUCTURE

3.1 Counterfeit Operating System

Finding

During our assessment (system check-up) of the operating system in use at the council, we discovered that the operating systems in use are not genuine. Staff using the system including the IT manager confirmed that the systems were indeed not the genuine version.

Implication

Running a non-genuine system exposes data to risks/vulnerabilities to all sorts of malware attacks and a possibility for a third-party user to access, monitor or alter information within the system without the knowledge of the authorized user.

Recommendation

We recommend that management ensure that all computers are setup to run genuine operating system to avoid loss of data or exposure to attacks.

Management Response

Response	Observation is noted, the management will ensure that genuine operating system will be acquired for the Council .
Action to be taken	Identifying and procuring genuine operating systems.
Officer responsible for remedial action	Director of Admin
Date when situation will be regularized	First quarter 2021

3.2 No Defined Roles & Responsibilities for IT staffs

Finding

Discussion with the technical team at the Council revealed that there are no formal and defined roles and responsibilities for the IT team.

Implication

- i. Without defined roles and responsibilities, individual task may overlap and that may pose security threats. This is because critical systems will not be restricted only to dedicated staff.
- ii. In addition to that, key points of failure may not be traced to anyone since no staff is given a specific responsibility for which he would be held responsible in case anything goes wrong.

Recommendation

Management should ensure that staff roles and responsibilities are clearly outline for each member of the IT team

Management Response

Response	The said staff were all given employment letter which clearly defined their terms of references as a formal communication indicating their rolls and responsibilities. However, a training will be conducted to enhance their understanding on their roles and responsibilities as IT Team.
Action to be taken	Refresher training for the IT Team on their roles and responsibilities
Officer responsible for remedial action	Director of Admin
Date when situation will be regularized	First quarter 2921

3.3 Training Strategy Program

Finding

Training strategy is a strategy where all required training and knowledge gaps are identified and captured with regards to the information technology systems in place with plans to train staff to cover the gaps and keep abreast with new technologies.

During our discussion with IT Manager and Deputy Director of Finance regarding the issue of a training strategy, we were informed that no such scheme is in place at the council for the IT team.

Implication

Information Technology keeps changing daily and old knowledge become quickly

3.4 Maintenance Interval

Finding

We enquired from the IT the planned interval for maintenance of the servers and end user machines. He informed us that there are no scheduled maintenance intervals in place.

Implication

Failure to conduct regular maintenance could shorten the life span of the computers thereby attracting unnecessary expenses on maintaining or procuring of new devices.

Recommendation

Management should put in place a maintenance schedule which defines maintenance intervals. This could be done on quarterly interval, twice a year or any schedule deemed necessary by management.

Management Response

Response	Your observation is noted , the management will ensure that the IT developed and maintain a maintenance schedule for the server and end user machines which require regular maintenance and will ensure full implementation of the maintenance schedule.
Action to be taken	Identify maintenance requirement and developed periodical maintenance schedule
Officer responsible for remedial action	Director of Administration.
Date when situation will be regularized	Before the end of 2020

3.5 Unlicensed Windows Office Kit

Finding

During our discussion with management, we found out that the Windows Office Kit in use is not genuine.

Implication

There is a risk of system vulnerability in using counterfeit licenses. There is also no support from providers (such as Microsoft) by way of software vulnerability updates etc. There could also be limitation in the functionality of the program.

Recommendation

Management should ensure that all windows Office kits in use have genuine licenses that are renewed accordingly.

Management Response

Response	The Council has already procured License Microsoft office 365 which is installed and is in operational and can be inspected by the team.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

3.6 Change management system

Finding

Change management system is a systematic approach to keep track of system faults, upgrades, configuration changes, and maintenance. This will help in controlling changes made to the systems and enhance proper documentation for future reference.

During our discussion with IT technical staff, we discovered that there is no change management system.

Implication

Changes to the system may not go through approval authority or procedure. Thus, change or fault resolution would not be documented or recorded for future reference.

Recommendation

Management through the IT unit should establish a change management system as soon as possible. This should include requests, approval and documentation of all changes done on the systems.

In addition to keeping track of authorized changes, there is an attached advantage in that knowledge sharing is achieved since all change implementation procedures are shared among technical staff.

Management Response

Response	We agree with your observation with regards to change management system, however your recommendation will be fully implemented with immediate effect and IT Manager will be instructed to control all changes made to the systems and documented for future reference and all changes must be authorised by the Chief Executive Officer.
Action to be taken	Implement the Change management
Officer responsible for remedial action	Director of Administration
Date when situation will be regularized	With Immediate effect

3.7 Improper System Administration of FiNEX

Finding

We assessed the FiNEX software of the council used for the accounting of the financial transactions (receipts & payments).

We noted that the current Deputy Director of finance; who was the then Acting Director of Finance, retained his right as the super user even after the change of designation. Due to the arrangement in place, most senior staff of the finance department possess administrative privileges as the system is managed at that level.

We were informed by both finance and IT that the former (finance) unit manages all administrative processes of the system with only the back-end processes handled by the IT unit.

An example of anomalies noted is that, there are currently users assigned with the right to manage other users; such arrangement enables them to create users, change user access rights or even reset passwords of other users. This makes it possible for such users to use other users' account(s) to effect transactions without knowledge and authorization of the latter users.

Implication

There is a risk of abuse of the system since there is clearly no segregation between user and administrative teams. The user group (Finance) may assign themselves unauthorized privileges and perform inappropriate transactions since there are no effective and independent oversights.

This also means that the IT (as the specialists) team will not be availed with and verify audit trails to ensure proper accountability.

Recommendation

All current user rights should be reviewed with the view to regularizing the anomaly.

We urge management to designate the super-user privileges to an appropriate authority (unit/department) such as IT. Such an authority should be sufficiently independent from usage of the system as well as possess adequate technical expertise to manage and support the system effectively.

All other system users should be granted only rights necessary to complete their task. In this regard, care must always be taken to ensure that no one user is given rights that will enable abuse of the system.

Management Response

Response	<p>The management of the Finex System will be review regularise any anomalies. However, user rights are clearly defined and the junior staff are given finance officer with limited rights while the Senior Finance Staff given the expert roll,</p> <p>You also stated on your finding that the current Deputy Director of Finance retained the System Administration right as super user is incorrect and for your information, the System Administrative passed word has been given to both the IT Manager and the current Director of Finance and the weaknesses you stated with regards to the system will be verified with our system developer for strengthening.</p>
Action to be taken	Contact system developer for support
Officer responsible for remedial action	Director of Administration
Date when situation will be regularized	Before end of first quarter 2021

3.8 External Backup not up to date

Finding

The backups stored on external hard drives are not updated regularly. It has inconsistencies compared to the backups stored on the system as a result. In addition, the backup recovery procedures are not tested regularly.

Implication

There is a high risk of data loss in the possible event of the server crashing or becoming faulty.

Failure to test the stored backups means it is impossible to ascertain and ensure that data integrity is intact.

Recommendation

The IT department should ensure that backups are regularly stored on the external drive and updated accordingly. There must also be a routine and regular test checking to ensure that the backups remain healthy.

Management Response

Response	The observation is noted, the management will ensure that your recommendation is implemented accordingly
Action to be taken	Maintained external back up and conduct regular back up testing
Officer responsible for remedial action	Director of Administration
Date when situation will be regularized	With immediate effect

3.9 End of life end user UPS

Finding

We noted that good number of UPS are installed at the server, our walkthrough however revealed that some end user (individual pc) UPS have very weak batteries and are not effectively serving their purpose.

Implication

In case of power outage, users may not be able to access the server since the UPS battery would not be able to support the systems leading to data inaccessibility at that time. The lack of proper UPS may also cause the system to crash during power lost.

Recommendation

Management should ensure that each end user computer is equipped with a strong UPS capable of supporting it until power is restored or at least allow the user gracefully shutdown the computer in the case of a power outage. Alternatively, the current UPS batteries may be replaced with new ones to reduce cost.

Management Response

Response	We acknowledge your observation and the Management will look into the issue and come up with a proper power back systems (UPS) for all end users
Action to be taken	Upgrade the power back up for all end users
Officer responsible for remedial action	IT Manager
Date when situation will be regularized	First quarter 2021

3.10 Centralized Management System

Finding

A walkthrough of the end user computers revealed that the local user accounts are given administrator rights enabling users to install applications and perform any other operation on the computer without limitation. We also noticed that there is no password complexity and renewal policies applied to the computers

Implication

Users might install malware applications without the observation of the IT team to verify anything that is to be installed on the computers.

Recommendation

Management should implement an Active Directory that will be used to manage all end user systems from a centralised location. An extra effort of adding password complexity policy and scheduled password renewal for system user accounts should be made. This would allow users to login to their computers with domain accounts instead on system administrator accounts.

Management Response

Response	Your observation is noted , the Management will fully implement your recommendation.
Action to be taken	Creating active directorate that will be used to manage all end users systems from a centralised location. Adjust the password complexity policy including the schedule password renewal for system user accounts.
Officer responsible for remedial action	Director of Administration
Date when situation will be regularized	With immediate effect

3.11 No Backup of Old Matrix System Data

Finding

During our visit and discussion with the team, we noted that the old matrix system used to keep records of individual properties is running on a stand-alone computer with no data backup

Implication

Since record keepers of individual properties do refer to this old matrix system, there is high-risk access to information if the stand-alone computer crashes or becomes inaccessible.

Recommendation

Management should ensure that a copy of the data running in the old matrix system is backed up to a safe location or get the records transferred to the new system.

Management Response

Response	The Observation is noted and backs up for the old Matrix systems will be taken and kept into a separate external hard drive for future reference.
Action to be taken	Old matrix system backed up to a safe location
Officer responsible for remedial action	Director of Administration

Date when situation will be regularized	With immediate effect
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3.12 No Password Complexity in Rates Management System

Finding

During our walkthrough of the rates management system, we discovered that the use of weak passwords is permitted by the system. This means users could choose passwords that can only contain numbers or letters.

Implication

The use of weak passwords runs contrary to ISACA standard operational procedures. This exposes the password to easy guessing or breaking non-authorized persons.

Recommendation

Management is urged to engage the system developers to adjust security settings to alphanumeric passwords requirements, this will allow the use of strong passwords only and makes it very difficult to guess or break.

Management Response

Response	Observation noted, IT Manger will be tasked to ensure that strong passwords be introduced to all system users to avoid hackers.
Action to be taken	Introduction of strong and complexity passwords
Officer responsible for remedial action	Director of Administration
Date when situation will be regularized	With immediate effect.

3.13 Editable date of birth field in employer's profile

Finding

During our visit and walkthrough of the payroll system, we found that the date of birth field in an employer's profile record could be readily changed by any user. The system does not restrict alteration to the DOB detail of the system.

Implication

The ability of system operators to edit the date of birth field in an employer's profile poses a risk of this function being exposed to unauthorized and/ or fictitious changes thereby effectively changing the retirement period of staff in the system.

Recommendation

Management should ensure that this function is disabled once a record of new staff is added to the system. If a mistake was made during entry, the entire record could be deleted and added again by following the right administrative procedures to ensure integrity and correctness of data while also capturing in the audit trail.

Management Response

Response	Your observation is noted, the System administrator will ensure that enabling change of date of birth is restricted
Action to be taken	Restricting change of date of birth.
Officer responsible for remedial action	Director of Administration
Date when situation will be regularized	With imediate effect

4.0 ANNEXURES

4.1 Annex 1- Ledgers

4.2 Annex 2 - Sampled Payment Vouchers not presented

Date	PV/Ref	Details	Amount
07 Aug 18	PV180778	Being council assistant to the youth of Abuko to pay their Nawettan subscription fees as per memo attached.	10,000.00
26 Oct 18	PV181380	Being cash imprest for cost of cash power KMC Audit building as per invoice attached.	5,000.00
23/03/18	PV180387A	Being eight part payment for medical insurance cover for KMC staff as per contract attached. (Outstanding balance D1,000,000.00)	500,000.00
09 Aug 18	PV180801	Being cost of oil filter and fuel filter for KMC 24 tractor as per lpo.no 0009975 attached.	12,000.00
09/10/18	PV181178	Being part payment of water bills owed by council as per invoice attached. Balance (D97,746,312.15)	500,000.00
16 Nov 18	PV181308	Being payment of an imprest to be used to facilitate the transportation of tractors from the commission countrywide.	10,000.00
11 Feb 19	PV181726	Being cost of CCTV security wireless system for the council as per lpo.no.0000511 attached	265,000.00
30 Sep 19	PV190739A A	Being payment of Income Tax for council staffs for the month of August and September 19 as per list attached.	85,139.17
23 Jan 19	PV190054	Being final payment of outstanding balance for six month medical cover for council staffs as per letter attached.	666,065.00
18 Oct 19	PV190835	Being cost of plumbing materials for KMC Stores as per lpo 000056280	4,800.00

31 May 19	PV190205	Being payment of second disbursement of 80% for the rehabilitation of annex premises as per letter attached.	1,138,096.00
05 Aug 19	PV190553	Being council contribution to mabalit project for logistics as per letter attached.	510,000.00
06 Aug 19	PV190561	Being payment of 1 by 6 for council staffs as per list attached	1,269,769.15
26 Aug 19	PV190615	Being payment of banks salary for council staffs for the month of August 19 as per list attached	2,162,214.29
26 Aug 19	PV190624	Being final payment of 30% for the construction of Shed and Kiosks at serrekunda market as per letter attached.	539,387.00
Total			7,677,470.61

4.3 Annex 3 – Incomplete Establishment Register

Emp. No.	Name	DOB	DOA	Staff qualification	Current Position	Due date to Retire	Dept
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????	Sainabou Martin Sonko	????	????	BSC in Public Sector Management & Masters in Public Sector Management	Chief Executive Officer	????	Admin
K6066	Musa Ceesay	????	1/12/2018	Certificate in IT	Court Interpreter	????	Court
K6087	Daddy Kaba Dampha	????	14/03/19	????	Registrar of the Court	????	Court
K6089	Samba Sabally	????	1/14/2019	????	Driver	????	Court
K1264	Amie Jobe	????	????	None	Cleaner	????	Cleaner
K6079	Amie Saine	????	2/1/2019	None	Cleaner	????	Cleaner
k6071	Mrs Haddy Jatta	????	????	None	Cleaner	????	Cleaner
K6063	Kumba Cow Jallow	????	1/11/2018	????	Cleaner	????	Cleaner
K6088	Jainaba Sarjo	????	19/03/19	????	Cleaner	????	Cleaner
K6085	Mama Touray	????	15/02/19	????	Cleaner	????	Cleaner
K6090	Haddy Kanyi	????	13/05/19	????	Cleaner	????	Cleaner
K6081	Fatou Drammeh	????	1/1/2019	None	Cleaner	????	Cleaner
K6082	Kaddy Jawara	????	1/2/2019	None	Cleaner	????	Cleaner
	Dr. Alieu Keita	????	????	PHD in Economics, Masters in Finance & BSC in Arts	Director of Finance	????	Accounts
K6057	Mr. Bakary Dibba	????	19/06/18	AAT Level 3	Finance Manager 1	????	Accounts
		????	????	????		????	
K6091	Bakary Manneh	????	????	????	Collector	????	Market
K6092	Chaku Dibba	????	????	????	Collector	????	Market
K6091	Buba Njie	????	????	????	Collector	????	Market
K6036	Kaddy Dibba	????	????	????	Collector	????	Market

K6035	Adama Fatty	????	????	????	Market Collector	????	Market
K6084	Kebba Kande	????	2/1/2019	????	IT Asisstant	????	Market
K6042	Ebrima Sanneh	????	????	????		????	Services
K1103	Omar Bojang	????	????	????	Sub-Inspector	????	Municipal Police
K2056	Landing Colley	????	????	????	Coporal	????	Municipal Police
K7057	Hatab Jatta	????	????	????	Corporal	????	Municipal Police
K7021	Jerreh Jarjue	????	????	????	Cadet Inspector	????	Municipal Police
K7038	Sulayman sarr	????	????	????	Corporal	????	Municipal Police
	Mama Jarra Jassey	????	????	????	Corporal	????	Municipal Police
K7064	Ola Buwaro	????	????	????	Corporal	????	Municipal Police
K7024	Micheal Jarjue	????	????	????	Cadet Inspector	????	Municipal Police
K7022	Modou Bah A	????	????	????	Chief Inspector	????	Municipal Police
	Decorry Fatty	????	????	????	Corporal	????	Municipal Police
K7023	Agie Amie Khan	????	????	????	ASP	????	Municipal Police
K7035	Mariama Obbia Faal	????	????	????	Corporal	????	Municipal Police
K7020	Yankuba Mambureh	????	????	????	Corporal	????	Municipal Police
K7046	Fatou Ndow	????	????	????	Corporal	????	Municipal Police
K7008	Yusupha secka	????	????	????	Corporal	????	Municipal Police
	Ousman Camara	????	????	????	Corporal	????	Municipal Police
K7027	Sheriff Jobe	????	????	????	Corporal	????	Municipal Police
K7011	Ndateh Faye	????	????	????	Corporal	????	Municipal Police

K7058	Lamin Jarjusey	????	????	????	Cadet Inspector	????	Municipal Police
	Sulayman Mbye	????	????	????	Corporal	????	Municipal Police
	Lamin Darboe	????	????	????	Corporal	????	Municipal Police
	Yusupha Mambureh	????	????	????	Corporal	????	Municipal Police
K7028	Musa Sanneh	????	????	????	Corporal	????	Municipal Police
K7019	Abbie Keita	????	????	????	Corporal	????	Municipal Police
K7051	Horoja Jonga	????	????	????	Corporal	????	Municipal Police
K7009	Fatoumata Neneh Bah	????	????	????	Corporal	????	Municipal Police
K7042	Lamin M Ceesay	????	????	????	Corporal	????	Municipal Police
	Ousman Maiga	????	????	????	Corporal	????	Municipal Police
	Ali Keita	????	????	????	Corporal	????	Municipal Police
K7065	Buba Mballow	????	????	????	Corporal	????	Municipal Police
K7007	Ismaila Chorr	????	????	????	Corporal	????	Municipal Police
	Fatoumatta Bartrow	????	????	????	Corporal	????	Municipal Police
K7016	Bai Ceesay	????	????	????	Corporal	????	Municipal Police
	Lamin Saidy	????	????	????	Corporal	????	Municipal Police
K7040	Lamin Janko	????	????	????	Corporal	????	Municipal Police
K7062	Rohey E Mboob	????	????	????	Corporal	????	Municipal Police
K7036	Baba Saho	????	????	????	Corporal	????	Municipal Police
K7059	Babucarr Mboob	????	????	????	Corporal	????	Municipal Police
K7018	Karamo Jabbie	????	????	????	Corporal	????	Municipal Police

K7041	Malang Duganda	????	????	????	Corporal	????	Municipal Police
K7013	Omar Sowe	????	????	????	Corporal	????	Municipal Police
	Fakebba Ceesay	????	????	????	Corporal	????	Municipal Police
K7033	Mariama Jagne	????	????	????	Corporal	????	Municipal Police
K7031	Teneng Janneh	????	????	????	Corporal	????	Municipal Police
K7063	Babou Mboob	????	????	????	Corporal	????	Municipal Police
	amadou Samateh	????	????	????	Corporal	????	Municipal Police
K7012	Lucinda Gomez	????	????	????	Corporal	????	Municipal Police
K7026	Bubacarr Saho	????	????	????	Corporal	????	Municipal Police
K7048	Khaddijatou Kanyi	????	????	????	Corporal	????	Municipal Police
K7050	Nyima Badjie	????	????	????	Corporal	????	Municipal Police
K7030	Isatou Baba	????	????	????	Corporal	????	Municipal Police
K7032	Fatou Kujabi	????	????	????	Corporal	????	Municipal Police
K7049	Sainabou Jobe	????	????	????	Corporal	????	Municipal Police
K7037	Kinneh John	????	????	????	Corporal	????	Municipal Police
K7060	Adama Camara	????	????	????	Corporal	????	Municipal Police
K7017	Alhagie B Jeng	????	????	????	Corporal	????	Municipal Police
K7055	Jasong Saidykhan	????	????	????	Corporal	????	Municipal Police
K7034	Isatou B Jallow	????	????	????	Corporal	????	Municipal Police
K7045	Alfusainey Barry	????	????	????	Corporal	????	Municipal Police
K7014	Sanna Bairo Jagana	????	????	????	Corporal	????	Municipal Police

K7043	Ebrima Jassey	????	????	????	Corporal	????	Municipal Police
K7039	Momodou Jang Jallow	????	????	????	Corporal	????	Municipal Police
K7054	Ebrima Sarr	????	????	????	Corporal	????	Municipal Police
K7066	Samba Bah	????	????	????	Corporal	????	Municipal Police
K7016	Bakary Jaiteh	????	????	????	Corporal	????	Municipal Police
K7044	Ebrima Tamba	????	????	????	Corporal	????	Municipal Police
K7061	Abdou Camara	????	????	????	Corporal	????	Municipal Police
K7047	Baboucarr Seckan	????	????	????	Corporal	????	Municipal Police
K7029	Sulayman Fatty	????	????	????	Corporal	????	Municipal Police
K7056	Abdoulie Sailyba	????	????	????	Corporal	????	Municipal Police
	Modou Goode	????	????	????	Corporal	????	Municipal Police
K7053	Hamat Ceesay	????	????	????	Corporal	????	Municipal Police
K7025	Gibriel Jawara	????	????	????	Corporal	????	Municipal Police
K7067	Ebrima Fatty L	????	????	????	Corporal	????	Municipal Police
K7068	Yaya Camara	????	????	????	Corporal	????	Municipal Police
K7046	Ebrima Faye	????	????	????	Corporal	????	Municipal Police
K7070	Mariama Sillah	????	????	????	Corporal	????	Municipal Police
K7071	Filijay Kongira	????	????	????	Corporal	????	Municipal Police
K7072	Modou Lamin Njie	????	????	????	Corporal	????	Municipal Police
K7073	Alagie Gitteh	????	????	????	Corporal	????	Municipal Police
K7074	Mariama Wally	????	????	????	Corporal	????	Municipal Police

K7075	Mam Aminta Babou	????	????	????	Corporal	????	Municipal Police
K7076	Mariama Bah	????	????	????	Corporal	????	Municipal Police
K7077	Yaya Gomez D	????	????	????	Corporal	????	Municipal Police
K7078	Buba Joof	????	????	????	Corporal	????	Municipal Police
K7079	Ebrima Bobb	????	????	????	Corporal	????	Municipal Police
K7080	Mariama Sankoh D	????	????	????	Corporal	????	Municipal Police
K7081	Lamin Ceessay E	????	????	????	Corporal	????	Municipal Police
K7082	Baba Ngum	????	????	????	Corporal	????	Municipal Police
K7083	Fawura Jallow	????	????	????	Corporal	????	Municipal Police
K7084	Pa Ousman Fatty	????	????	????	Corporal	????	Municipal Police
K7085	Muhammed Lamin Bajinka	????	????	????	Corporal	????	Municipal Police
K7086	Alieu Tamba	????	????	????	Corporal	????	Municipal Police
K7087	Saidou Bahoum M	????	????	????	Corporal	????	Municipal Police
K7088	Masaneh Jammeh	????	????	????	Corporal	????	Municipal Police
K7089	Abdoulie Camara F	????	????	????	Corporal	????	Municipal Police
K7090	Basiru Drammeh	????	????	????	Corporal	????	Municipal Police
K7091	Ali Saho	????	????	????	Corporal	????	Municipal Police

4.4 Annex - Personnel files (Missing Records)

Name	Designation	Application / Offer letter	Birth Certificate	Qualification Certificate	Employment Letter
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Ebrima Jaiteh	Messenger	√	not filed	√	√
Fanta Sanneh	Community service officer	√	not filed	√	√
Ebrima Minteh	Market Collector	√	not filed	not filed	√
Awa Gibba	Cleaner	√	not filed	not filed	√
Kaddy Gibba	Daily Paid Cleaner	√	not filed	not filed	√
Adama Sanyang	Cleaner	√	not filed	not filed	√
Sohna Gibba	Daily paid cleaner	√	not filed	not filed	√
Amie Saine	cleaner	√	not filed	not filed	√
Kaddy Jarju	cleaner	√	not filed	not filed	√
Kaddy Keita	Daily Paid cleaner	√	not filed	not filed	√
Kumba Cow Jallow	Cleaner	√	not filed	not filed	√
Haddy Kanyi	Cleaner	√	not filed	not filed	√
Jainaba Sarjo	Cleaner	√	not filed	not filed	√
Yusupha Sallah	Driver	√	not filed	not filed	√
Samba Sabally	Daily Paid Cleaner	√	not filed	not filed	√
Sanjally Kanyi	Religious and cultural affairs officer	√	not filed	not filed	√
Musa Ceesay	Court Interpreter	√	not filed	√	√
Korka Jallow	Senior Cameraman	√	not filed	not filed	√
Daddy Kaba Dampha	Registrar of the court (Appointment on contract)	√	not filed	not filed	√
Gibbi Bah	Inspectorate officer	√	not filed	not filed	√
Ndey Samba	Market Collector	√	not filed	√	√
Buba Njie	Market Njie	√	not filed	not filed	√
Bakary Dibba	Finance Manager	√	not filed	√	√
Tumbulu Dibba	Municipal Police	√	not filed	not filed	√
Momar Ngum	Municipal Police	√	not filed	not filed	√

Abdoulie Jarjou	Plumber	√	not filed	not filed	√
Janko Danso	Assistant Operator	√	√	not filed	√
Mustapha Ndimbalan	carpenter	v	√	not filed	√
Fatou Drammeh	cleaner	√	not filed	not filed	√
Fatou Faal	Assistant Accountant	√	not filed	√	√
Adama Gibba	Daily paid cleaner	√	√	not filed	√
Bintou Ceesay	cleaner	√	not filed	not filed	√
Joanna Badjie	Daily Paid Cleaner	√	not filed	not filed	√
Fatou Dampha	cleaner	√	not filed	not filed	√
Fatoumatta Saho Cham	Procurement Manager	√	not filed	√	√
Sainabou Martin Sonko	Chief executive officer	√	not filed	not filed	√
Modou Njie	Rent Officer	√	not filed	√	√
Malamin Ceesay	Commissioner Municipal Police	√	not filed	√	√
Ebrima Njie	Trade License	√	not filed	√	√
Abdoulie Gaye	License Collector	√	not filed	√	√
Zakaria Camara	Debt Collector	√	not filed	√	√
Dembo Jah	Human Resource Manager	√	not filed	√	√
Isatou Dabo	First Class Magistrate	√	not filed	not filed	√
Ousainou Jatta	Market Collector	not filed	√	not filed	not filed
Amie Colley	Cleaner	√	not filed	not filed	√
Kaddy Jawara	Cleaner	√	not filed	not filed	√
Mustapha Sanyang	Cleansing service supervisor (Bakoteh Dumpsite)	√	not filed	not filed	√
Dodou Badjie	Market Collector	√	not filed	not filed	√

Ms Awa Faye	Market collector	√	not filed	√	√
Mariama Ceesay	Market Collector	√	not filed	√	√

4.5 Annex 5 – Qualifications

Emp. No.	Name	DOB	DOA	Staff qualif	Current Position	Due date to Retire	Dept	Auditor's Remark
K1211	Fatou Bojang*	02/10/73	10/1/1996	None	Secretary	10/02/2033	Admin	This position is filled by staff with no qualification and not training was offered since employment 24 years ago
K1010	Mimi Krubally*	17/04/74	14/1/1994	None	Confidential Secretary to CEO	17/4/2033	Admin	As a confidential secretary, no training is offered since employment 26 years ago
K6053	Sanjalli Kanji	01/02/64	6/1/2018	None	Religion & Culture Officer	02/01/2024	Admin	This is a specialized designation. However the candidate is offered this position without any qualification.
K3098	Awa Jallow*	11/08/79	4/20/2009	None	Secretary	09/08/2048	Admin	This position is filled by staff with no qualification and not training was offered since employment 11 years ago
K5035	Rohey Yarbou*	29/12//87	01/07/2014	None	Secretary	24/8/2054	Admin	This is a specialized designation. However the candidate is offered this position without any qualification.
K112	Ya Awa Jallow*	05/09/75	21/9/1998	None	Court Cashier	05/09/2015	Court	This position is filled by staff with no qualification and not training was offered since employment 21 years ago
K6066	Musa Ceesay		1/12/2018	Certificate in IT	Court Interpreter		Court	The qualification of this staff does not appear to be relevant to the function
K4057	Yama Njie*	24/12/68	10/10/2013	None	Court Clerk	24/12/2028	Court	This is an important function. However the staff designated

								to this post does not possess any qualification nor is s/he offered training since employment 7 years ago
K5008	Haddijatou Sowe*	01/06/81	5/8/2014	None	Court Clerk	06/01/2041	Court	This is an important function. However the staff designated to this post does not possess any qualification nor is s/he offered training since employment 6 years ago
K605	Isatou Faal	03/11/90	6/1/2018	WAS SCE/ Certificate in IT	Public Relation Manager	11/03/2050	Public Relations	The qualification of the staff appears to be relatively low for the position of a manager of a specialized function of PR
K1598	Ebrahim SK Fofana	01/02/71	12/2/2005	AAT Level 2	Director of Internal Audit	02/01/2031	Audit	The qualification of the staff appears to be relatively low for the position of a Director of an important function of audit

4.6 Annex 6 - Differences in Ticket Serials

Annex 1: DIFFERENCES IN RECEIPT NUMBERS USED FOR RANGE OF TICKET SERIALS SOLD								
Date	Serials in CRB	in collector's cas	TR NOs.	Description	Collector	Amount		
2-Jan-18	9276001	9277000	9277001	9278000	2810373	Different serials in	Gabou Joku	10,000.00
2-Jan-18	9277001	9278000	9318001	9319000	2810391	Different serials in	Gabou Joku	10,000.00
22/01/2018	9420001	9421000	9421001	9422000	2814591	Different serials in	Gabou Joku	10,000.00
29/01/2018	9421001	9422000	420001	421000	2814682	Different serials in	Gabou Joku	10,000.00
22/03/2018	9894001	9895000	9875001	9876000	2822622	Different serials in	Gabou Joku	10,000.00
23/03/2018	9875001	9876000	9894001	9895000	2822923	Different serials in	Gabou Joku	10,000.00
1-Jan-18	9194001	9195000	9195001	9196000	2808937	Different serials in	Ngorra Jobe	10,000.00
29/01/2018	9376001	9377000	9414001	9415000	2814666	Different serials in	Ngorra Jobe	10,000.00
31/01/2018	9414001	9415000	9434001	9435000	2815034	Different serials in	Ngorra Jobe	10,000.00
5-Feb-18	9434001	9435000	9468001	9469000	2815570	Different serials in	Ngorra Jobe	10,000.00
8-Feb-18	9468001	9469000	9491001	9492000	2816213	Different serials in	Ngorra Jobe	10,000.00
20-Feb-18	9543001	9544000	9569001	9570000	2817362	Different serials in	Ngorra Jobe	10,000.00
22-Feb-18	9569001	9570000	9607001	9608000	2817879	Different serials in	Ngorra Jobe	10,000.00
8-Mar-18	9697001	9698000	9734001	9735000	2820182	Different serials in	Ngorra Jobe	10,000.00
12-Mar-18	9734001	9735000	9785001	9786000	2820421	Different serials in	Ngorra Jobe	10,000.00
15-Mar-18	9785001	9786000	9839001	9840000	2820755	Different serials in	Ngorra Jobe	10,000.00
20-Mar-18	9839001	9840000	9870001	9871000	2822521	Different serials in	Ngorra Jobe	10,000.00
22-Mar-18	9870001	9871000	9906001	9907000	2822911	Different serials in	Ngorra Jobe	10,000.00
27-Mar-18	9906001	9907000	9924001	9925000	2823235	Different serials in	Ngorra Jobe	10,000.00
3-Apr-18	9924001	9925000	24001	25000	2823761	Different serials in	Ngorra Jobe	10,000.00
3-Apr-18	9965001	9966000	24001	25000	2824703	Different serials in	Ngorra Jobe	10,000.00
10-Apr-18	24001	25000	47001	48000	2825067	Different serials in	Ngorra Jobe	10,000.00
19-Apr-18	47001	48000	139001	139998	2825926	Different serials in	Ngorra Jobe	10,000.00
25-Apr-18	139001	140000	221001	222000	2826539	Different serials in	Ngorra Jobe	10,000.00
3-May-18	221001	222000	263001	264000	2827344	Different serials in	Ngorra Jobe	10,000.00
24-May-18	376001	377000	431001	432000	2830051	Different serials in	Ngorra Jobe	10,000.00
8-May-18	263001	264000	284001	285000	2827754	Different serials in	Ngorra Jobe	10,000.00
15-May-18	284001	285000	322001	323000	2828672	Different serials in	Ngorra Jobe	10,000.00
11-Apr-17	7542001	7543000	7609001	7610000	2713110	Different serials in	Cherno Mballow	10,000.00
12-Apr-17	7543001	7544000	7610001	7611000	2713110	Different serials in	Cherno Mballow	10,000.00
25/09/2017	8595001	8596000	8585001	8586000	2798448	Different serials in	Cherno Mballow	10,000.00
25/09/2017	8596001	8597000	8586001	8587000	2798448	Different serials in	Cherno Mballow	10,000.00
25/09/2017	8608001	8609000	8610001	8611000	2798448	Different serials in	Cherno Mballow	10,000.00
28/09/2017	8626001	8627000	8627001	8628000	2799133	Different serials in	Cherno Mballow	10,000.00
16/10/2017	8727001	8728000	8707001	8708000	2801156	Different serials in	Cherno Mballow	10,000.00
16/10/2017	8728001	8729000	8708001	8709000	2801156	Different serials in	Cherno Mballow	10,000.00
24/11/2017	8987001	8988000	8985001	8986000	2805755	Different serials in	Cherno Mballow	10,000.00
						TOTAL		370,000.00

4.7 Annex 7 - Overpayment of Collection

Date	Receipt No.	Serials		Description	Collector	Amount
6-Nov-18	SR18-0039	0626001	0595000	Over payment of collections	Ebrima Kanteh	110,310.00
10-Oct-18	SR18-0459	1454001	1455000	Over payment of collections	Cherno Mballow	6,860.00
17/10/2018	SR18-0498	1509001	1510000	Over payment of collections	Cherno Mballow	6,280.00
20/10/2019	SR18-0499	1510001	1511000	Over payment of collections	Cherno Mballow	6,280.00
20/10/2020	SR18-0501	1511001	1513000	Over payment of collections	Cherno Mballow	6,175.00
17/09/2018	SR18-0372	1280001	1283000	Over payment of collections	Cherno Mballow	6,070.00
10-Dec-18	SR18-0473	1455001	1456000	Over payment of collections	Cherno Mballow	6,000.00
14/06/2018	SR18-0055	0605001	0616000	Over payment of collections	Ebrima Kanteh	5,240.00
5-Aug-18	SR18-0040A	0559001	5700000	Over payment of collections	Ebrima Kanteh	4,750.00
6-Dec-18	SR18-0049	0595001	0600000	Over payment of collections	Ebrima Kanteh	4,480.00
28/06/2018	SR18-0100	0696001	0700000	Over payment of collections	Ebrima Kanteh	4,180.00
13/06/2018	SR18-0050	0600001	0605000	Over payment of collections	Ebrima Kanteh	3,770.00
24/09/2018	SR18-0402	1322001	1324000	Over payment of collections	Cherno Mballow	3,690.00
28/06/2018	SR18-0097	0691001	0695000	Over payment of collections	Ebrima Kanteh	3,180.00

22/06/2018	SR18-0086	0656001	0659000	Over payment of collections	Ebrima Kanteh	2,195.00
10-Apr-18	SR18-0435	1382001	1425000	Over payment of collections	Cherno Mballow	2,065.00
26/09/2018	SR18-0419	1348001	1382000	Over payment of collections	Cherno Mballow	1,970.00
10-Aug-18	SR18-0449	1425001	1454000	Over payment of collections	Cherno Mballow	1,385.00
18/06/2018	SR18-0056	0616001	0635000	Over payment of collections	Ebrima Kanteh	560.00
Total						190,810.00