

**Audit Report on the Government Covid-19
Response- Consolidated Report Phase 2**

2022

**Audit Report on the Government COVID-
19 Response – Phase 2**



October 2022



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

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Acronyms

AC	Assembly Centre
AG	Auditor General
AGD	Accountant General's Department
BCC	Banjul City Council
CBG	Central Bank of The Gambia
CMS	Central Medical Store
COVID-19	Coronavirus Disease 2019
DP	Distribution Point
DTL	Detailed Transaction List
EFSTH	Edward Francis Small Teaching Hospital
FDI	Foreign Direct Investment
FR	Financial Regulation
GDP	Gross Domestic Product
GLF	Government Local Fund
GMD/D	Gambian Dalasi
GoTG	Government of The Gambia
GMC	Grant Management Committee
GPPA	Gambia Public Procurement Authority
GPPC	Gambia Printing and Publishing Corporation
GRN	Goods Received Note
HHs	Households
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
KMC	Kanifing Municipal Council
LRR	Lower River Region
MoFEA	Ministry of Finance and Economic Affairs
MoH	Ministry of Health
MoTIE	Ministry of Trade, Industries, Regional Integration and Employment
NAO	National Audit Office
NBR	North Bank Region
NDMA	National Disaster Management Agency
NGO	Non-governmental Organisation
OT	Open Tender
PCU	Project Coordinating Unit



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PIU	Police Intervention Unit
PV	Payment Voucher
RHD	Regional Health Directorate
RFH	Riders for Health
RFQ	Request for Quotation
RHT	Regional Health Team
RMS	Regional Medical Store
SAI	Supreme Audit Institution
ToR	Terms of Reference
URR	Upper River Region
WAHO	West African Health Organisation
WCR	West Coast Region
WHO	World Health Organisation

Key words

Frontline workers: Refers to all health workers and other officials directly involved in the fight against Covid-19.



Foreword by the Auditor General

This report provides the National Assembly and the general public with information on the support schemes put in place by the Government of The Gambia and how funds appropriated by the National Assembly and grants received from donors to reduce the impact of Coronavirus Disease (COVID-19) were managed. This is the second and final phase of our audit of Government's response to the COVID-19 pandemic. The report covered the distribution of food and medical items to the rest of the country, outside Banjul and Kanifing Municipality, procurement and payment to quarantine centres, allowance to frontline workers, relief package to overseas students, support to the tourism industry and media houses.



The office has taken a unique approach to the audit of COVID-19 funds compared to our usual regularity and performance audits. Alert to the possibility that economic conditions are likely to incentivise fraud and result in waste and inefficiency, we started off by issuing guidelines based on the procurement, financial and stores regulations and highlighting preventive controls to accounting officers and authorities to address the heightened risk to and significant changes to their operations.

I have also advised that the authorities engage local Government Authorities and Non-Governmental Organisations to enhance access to the general public and avoid duplications.

As highlighted in my phase 1 report, the phase 2 audit also revealed control weaknesses such as non-compliance with financial and procurement regulations and lack of transparency in the award of contracts. The planning of the distribution of food was at best chaotic, resulting in severe delays in the distribution of food items to some regions. There was also no specific guideline for the identification of vulnerable persons resulting in some vulnerable households not benefitting from the support to which they were entitled. I encourage government to implement recommendations contained in this report so that responses to similar situations in the future are delivered more effectively.

Although the pandemic is largely contained, important lessons must be drawn from this experience to better prepare the country to deal with future emergencies in an efficient and effective manner.



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

I wish to express our appreciation to the Permanent Secretaries of the Ministries of Finance & Economic Affairs, Health, Trade, Industries & Regional Integration, Ministry of Higher Education Research Science and Technology, Communication Information and Technology. Our appreciation is also extended to the National Disaster Management Agency, media houses and all other institutions for their co-operation during the audit.

Finally, I am grateful to all my staff for their tireless efforts and dedication to duty. Their continued support and co-operation are deeply appreciated.

Karamba Touray
Auditor General

Date: 31 October 2022



1. Background

About the NAO

The National Audit Office (NAO) was established under Section 159(1) of the 1997 Constitution of the Republic of The Gambia as the Supreme Audit Institution (SAI) to assist the Auditor General in the performance of the functions conferred on him or her by the Constitution or any act of the National Assembly.



The Auditor General (AG) has the responsibility to audit the accounts of all Government institutions, Local Government Authorities, and other public bodies. The functions of the AG and NAO are described in detail in Section 160 of the 1997 Constitution. The NAO was granted autonomous status by the National Assembly through the National Audit Office Act 2015.

MISSION

To provide independent professional audit services to the people of The Gambia on the economic, efficient and effective use of public resources

VISION

To enhance accountability and transparency in the use of public resources for the benefit of the citizenry



The COVID-19 Pandemic

The Government of The Gambia (GoTG) recognised that Gambians deserve an urgent national response to both the health and socio-economic crises resulting from losses in productivity and remittances to Gambian households. The President added that they will ensure that support provided to all citizens, especially the vulnerable, is real in value.

Having to deal with a pandemic for the first time required an extraordinary response. The GoTG responded by redirecting GMD 2 billion. Out of this, GMD1.7 billion was directed as health and food relief packages for the vulnerable households, a large part of which was covered in our phase 1 audit.

The table below give details of audit subjects covered during the phase 2 audit of government response to the COVID-19 pandemic.

Audit Subject	Source of Funding	Funds allocated
Distribution of Food items to the provinces (outside Greater Banjul Area)	GoTG	Not Applicable ¹
Allowances on frontline workers	GoTG	100,000,000
Procurement and payment to Quarantine Centres	GoTG	199,979,708
Relief Package to overseas students	GoTG	29,139,797
Payment to Tourism Industry	GoTG	89,905,000
Support to Media Houses	GoTG	15,000,000
Total		344,119,505

Emergency responses and quick actions are required to save lives and livelihoods, but the easing of controls and the streamlining of processes and procedures to respond to crises increase the risk of misuse or abuse of public resources.

¹ The cost of food distribution outside Banjul and KM was covered in phase 1 audit



Focusing the NAO Response

Risk Assessment Exercise

The nature of COVID-19 pandemic meant that public spending, as in many jurisdictions, occurred through fast-tracked processes. As a result, risks of corruption, mismanagement and waste of public funds increased significantly. There is a particular risk that laws and regulations will not be fully complied with in responding to this “emergency” situation.

Stakeholders relevant to the pandemic response were visited by staff of the NAO to gain an understanding of the systems and processes applied in the fight against COVID-19. These included MoH, MoFEA, MoHERST, AGD, GTBoard, MoCIT. From this initial review, a number of risks were identified which were then subjected to a risk ranking using the following criteria:

- level of risk based on previous audit findings;
- estimated level of citizen interest;
- estimated level of National Assembly interest;
- level of risk based on media coverage; and
- level of donor interest.

In November 2021, the Auditor General submitted its report on the audit of COVID-19 funds- phase 1 to the National Assembly for discussion. This covered the procurement and distribution of medical items in Greater Banjul Area and procurement and distribution of food items in Banjul and Kanifing Municipality.

NAO Audits – Phase 2

The Phase 2 audit covered the following subject matters:

- Distribution of food items outside Banjul and Kanifing Municipality
- Payment to frontline workers and distribution of medical items outside the Greater Banjul Area
- Procurement and payment of quarantine centres
- Payments to tourism industry
- Support to media houses
- Relief package for overseas students

The above subject matters were assessed using the relevant criteria that govern procurement and distribution as outlined in the Public Procurement Act 2014 and Regulations of 2019, Public Finance Act 2014, Financial Regulations 2016, Stores



Regulation, Standard Operating Procedures for storage and distribution of medical items 2018 and other relevant procedural manuals.

Outline of this Report

The table below shows an overview of the content in each Section of this report.

Section	Page No.	Overview
Foreword by the Auditor General	5	A personal message from the AG. What the report covers and why it is important.
Background	7	General information about the NAO, the covid pandemic and NAO's response
Introduction	10	Introduces the audits and the audit objectives, scope and methodology
Overall Conclusion	15	The overall conclusion of the audits including some of the common themes identified.
Executive Summaries – Individual Reports	19	Summary of the key findings and conclusions of each of the individual audits.
Detailed Findings – Individual Reports	40	Detailed findings from the individual audits providing risks and recommendations for audit issues identified. Also includes responses from auditee management.

2. Introduction

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



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



Audit Objectives

The overall objective of the audit was to ascertain whether the GoTG response to the COVID-19 pandemic was delivered in accordance with all applicable laws and regulations.

Specific objectives were to ascertain whether:

- ***The maintenance of medical records and distribution of Covid-19 medical items are in accordance with Standard Operating Procedure Manual and Stores Regulations.***
- ***distribution of food items on COVID-19 was equitable and are accounted for in accordance with relevant laws and regulations, and that the food items reached the intended beneficiaries in a timely manner within West Coast, North Bank, Lower River, Central River and Upper River Regions.***
- ***procurement of quarantine centres in response to the covid emergency complied with all relevant laws and regulations.***
- ***the amount of funds disbursed to the Embassies were the actual amounts receipted and paid to relevant students (Beneficiaries).***
- ***the funds allocated to be distributed to tourism industry were effectively utilised as intended and complied with relevant laws and regulations.***
- ***funds disbursed to the media houses are expensed in accordance with the Grant Management Policy and the Grant Agreement by the media houses.***

Every effort must be made to implement fully the recommendations made in this report as it will enhance accountability and prepare the government to respond adequately to emergencies in the future.



Scope

The audit covered the subject matters outlined in the table below:

#	Audit Subject	Coverage
1	Distribution of Food items to the provinces (outside Banjul and Kanifing Municipality)	1 March 2020 to 31 October 2020
2	Distribution of medical items to the provinces (outside Greater Banjul Area) and Allowances to frontline workers	1 March 2020 to 31 October 2020
3	Procurement and payment to Quarantine Centres	1 March 2020 to 31 December 2020
4	Relief Package to overseas students	1 September 2020 to 31 December 2020
5	Payment to Tourism Industry	1 June 2020 to 31 January 2021
6	Support to Media Houses	1 November 2020 to 30 April 2021

Priority Ranking

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

Priority	Overall Findings	High	Medium	Low
Food Distribution Outside Banjul and KM	19	8	10	1
Allowances to frontline workers and distribution of medical items outside Greater Banjul Area	17	14	3	0
Payment to Quarantine Centres	9	6	3	0
Relief package for overseas students	9	9	0	0
Support to Tourist Industries & Hotel workers	11	7	4	0
Support to Media Houses	7	5	2	0

Where the risk is identified high, it is imperative that immediate action is taken to address the matter. Failure to address the matter may result in significant control weakness or loss.

Where the risk identified is ranked **medium**, corrective action should be taken on the matter as soon as possible.

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



Methodology

We conducted our audit in accordance with International Standards for Supreme Audit Institutions (ISSAI) 4000. This standard requires us to plan and perform our audits in accordance with the applicable procedures. This involved performing a risk assessment through understanding the entity and its environment.

In pursuance of Section 160 of the 1997 Constitution, the Auditor General is required to satisfy himself that money charged on the Consolidated fund or other public fund, or appropriated by an Act of the National Assembly, and expended, has been applied for the purpose for which it was charged or appropriated, and that expenditure conforms to the authority which governs them. In this respect, the National Audit Office carried out an audit of the funds that were received and used in controlling the spread of the COVID-19 pandemic and mitigate its economic impact.

We reviewed documentation and held discussions with the relevant officials to obtain adequate and relevant evidence to address the audit objectives. We also conducted physical verification of guest houses/camps and storage facilities.

Food Distribution Outside Banjul and Kanifing Municipality

The audit covered the transportation of food items from the Assembly Centre to the Distribution Points (DPs) by the National Disaster Management Agency (NDMA) and consignees to eventual delivery to the beneficiaries (vulnerable households).

Allowances to Frontline Workers and Distribution of Medical Items Outside Greater Banjul Area

The audit covered the administration of the allowance paid to frontline workers and the distribution of medical items outside Greater Banjul Area. Verification exercise was performed on the beneficiaries of the Covid-19 allowance to confirm their existence and amount paid to them. These procedures allowed us to obtain adequate and relevant evidence to make reasonable conclusion against the audit objective.

Payment to Quarantine Centres

The audit covered expenditures incurred on procurement and the usage of quarantine centres/facilities.



Relief Package to Overseas Students

The audit included the review of documentation from MoHERST and information from the IFMIS system which includes the itemised expenditure line items, General Ledger and Detail Transaction Listing (DTL) in respect of line Opened Scholarship code (2821102)

Payment to Tourist Workers and Tourism Industry

The audit included discussions with the management and staff of the GT Board and also review of the documentation of the distribution process.

Support to Media Houses

As part of the audit assignment, the team conducted inspection and performed review of documentation at the Ministry of Information Communication Infrastructure and also reviewed payments made to a sample of the commercial media and all the community radios.

Management Response

As part of our audits, management was given a chance to submit formal responses to the findings. The responses received are provided under each finding presented in the Detailed Findings sections of this report. Where relevant, auditor's further comment on the management response have also been included.

Appreciation

We would like to put on record our sincere appreciation to all those who have contributed to this audit. Without your commitment this report would not have been possible.



3. Overall Conclusion

As highlighted in Phase 1 of the Covid-19 audit, there were instances in phase 2 audit where distribution of food and medical items did not comply with relevant laws and regulations. Issues of non-compliance were regular and took place across all elements of the Government covid response.

Proper procedures as set out in law should be followed in emergency situation, even though it may be necessary to relax some rules based on the experience from the initial pandemic response. However, this cannot be used as excuse for the repeated breaches of laws and regulations included in this report. These breaches of laws and regulations have led to significant waste of resources and likely undermined the overall effectiveness of the response to the pandemic.

Overall Summary

Key issues identified in relation to each audit objective are shown in the table below. Further details on some of the most critical issues are also described beneath.

Audit Objective	Conclusion	Key Issues Identified
To ascertain whether there was equitable distribution of food items to vulnerable households	No	<ul style="list-style-type: none">• Inappropriate identification of vulnerable households in west coast (Ref 10.1.1)• Some households did not benefit from the relief package (Ref 10.1.2 and 10.2.1)• An estimated amount of GMD 752,725 value of food items was damaged during the distribution package (Ref 10.3.3)• Distribution points received less or more than recorded on the delivery note. (Ref 10.5.5)
Ascertain whether the Covid 19 funds are accounted for in accordance with relevant laws and regulations, and were those funds judiciously utilized for their intended purposes?	No	<ul style="list-style-type: none">• Wrong Classification of Health Workers. (Ref 11.1)• Unpresented payment voucher totalling D1, 650,000 made at Brikama Sub-Treasury (Ref 11.4)• Three payment vouchers amounting to D3, 573,256.58 were raised without the payroll numbers and other details of the payees. (Ref 11.5)• Payment amounting to D20,860 could not be accounted for by the officer responsible for payment at the Basse Sub-treasury (Ref 11.11)

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Audit Objective	Conclusion	Key Issues Identified
Ascertain whether procurement of quarantine centres in response to the covid emergency complied with all relevant laws and regulations.	No	<ul style="list-style-type: none"> No evidence of need assessment (Ref 12.1) Contracts awarded before GPPA approval (Ref 12.2.2) Request for Quotation (RFQ) were not done in accordance with the legal requirements, because services were rendered before sending request for approval to GPPA (Ref 12.2.3) Unauthorised payments of GMD 1,034,600 (Ref 12.3.1) Response/workplan not provided for our review (Ref 12.4.1)
Ascertain whether payments were made in accordance with applicable laws and regulations for overseas students	No	<ul style="list-style-type: none"> Differences amounting to D 1,380,186.08 noted between the amount received by the embassies and the amount paid out to the students. (Ref 13.2) No signatures of beneficiaries to confirm payments amounting to D 76,382.42 were received by them (Ref 13.3) Payments totalling D1,133,153.52 not traced to any support received by students. (Ref 13.4) Double payment to students (Ref 13.7) Unaccounted receipts in the cashbook amounting to D 2,640,461.47 (Ref 13.8)
Ascertain that the funds allocated to be distributed to tourist workers and industries were effectively utilised as intended.	No	<ul style="list-style-type: none"> No eligibility criteria (Ref 14.1.1) Amount totalling GMD7,821,105 as difference between amount received and disbursed (Ref 14.1.2) Amount totalling GMD 502,000 as difference between cash withdrawn and total payments (Ref 14.2.1) Payment without appropriate signature (Ref 14.2.2) An amount of GMD150,000 was paid to unverifiable beneficiaries (Ref 14.2.6)
Ascertain whether policies implemented by the Grant Management Committee?	No	<ul style="list-style-type: none"> Committee operational expenses exceeds the policy requirement. (Ref 15.1) Unconfirmed balance of GMD 585,159.86 (Ref 15.2) Non submission of financial and narrative reports by guarantees (Ref 15.4)

No Evidence of Needs Assessment

A full needs assessment is a critical first stage of any procurement process in ensuring that goods/services procured are required, properly specified and to focus the procurement process to achieve maximum value-for-money. In the context of the GoTG COVID-19 response, such assessments would have helped to determine areas where intervention was urgently required, identify specific requirements for these interventions and assess the extent of funding required.





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Unfortunately, across the various subject matters, distribution of food and medical items, identification of quarantine centres, relief package to overseas students, tourist industry and the media houses no such needs assessments were performed. This resulted in the poor utilization of financial resources as distribution of food and medical items in the provinces and relief packages to overseas students, tourist industry and media houses were not appropriately assessed and therefore deprived intended beneficiaries from receiving the much-needed support.

Incorrect Application of Laws and Regulations

The audit also noted instances of non-compliance with financial and procurement regulations. This included the use of single sourcing without GPPA approval, processing of payments without attaching the required documents and missing documents such as delivery notes to accompany food items to distribution centres.

We also noted that contracts that required to be sourced through open tender were, in fact, awarded through the request for quotation procedure. In addition, we noted instances where contracts were not awarded to the lowest bidders without any adequate explanation.

Aside from the issue of legal compliance, failure to adhere to these requirements is likely to have meant that full value-for-money has not been achieved and that public money has been wasted.

Maintenance of Records

The audit noted that stock cards and inventory systems were not adequately maintained across health facilities in the country.

Stock Controls

There were control lapses in the maintenance of stores documents. There were discrepancies between tally cards and physical inventory found in store. Food items and bags of cement were kept in the same warehouse and very close to each other which poses potential risk of contamination of food items.





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Delivery notes to confirm delivery and receipt of food items transported from one distribution point to another were not provided for our review.

The audit further noted internal transfer of food items from one DP to another by NDMA staff but no documentation in respect of food items transferred was provided.



4. Executive Summary– Distribution of Food Items Outside Banjul and Kanifing Municipality

Background

The Government of The Gambia, through the Ministry of Trade, Industry, Regional Integration and Employment, in collaboration with the National Disaster Management Agency (NDMA) had financing towards the cost of food commodities for COVID-19 emergency food support to vulnerable Gambian citizens.

NDMA were responsible for the transportation and distribution of the food items from Assembly Centre (AC) to the vulnerable Gambian citizens through the identified Distribution Points (DPs). A total amount of GMD27 million was paid by the Accountant General’s Department as at 31st October 2020 in relation to the transportation and distribution process.

Large parts in West Coast Region and all households in, North Bank Region, Lower River Region, Central River Region and Upper River Region were identified by their local Government Authorities as vulnerable.

Purpose:	The NDMA as the responsible institution, transported and distributed most of the food items the GoTG has procured to the vulnerable Gambian citizens from 1 March 2020 to 31 October 2020.
	Distribution of food items such as Rice, Sugar and Oil to vulnerable households within the country
Auditee	National Disaster Management Agency
Focus of Audit	Government Local Fund (GLF)
Subject to audit	GMD 909,859,918 This is the same allocation relief towards the procurement of food items Distribution of 264,500 (50kg) bags of Rice procured amounting to GMD 323,025,000 Distribution of 279,500 (50kg) bags of Sugar procured amounting to GMD 378,170,000 Distribution of 185,200 (10L) drums of Oil procured amounting to GMD 130,787,000
Expenditure on the transportation of food items and food items procured to 31 October 2020	GMD 27,383,572 (transportation) GMD 831,982,000 (distribution) GMD 859,365,572



Audit Objectives

The overall objective of this audit was to ascertain that distribution of food items in respect of COVID-19 was equitable and are accounted for in accordance with relevant laws and regulations, and that the food items reached the intended beneficiaries in a timely manner.

To ascertain whether there was equitable distribution of food items to vulnerable households.

Specific objectives were to ascertain whether:

- **funds allocated for the distribution of food items were effectively utilised as intended;**
- **all the procured food items were properly transported from the Assembly Centres to the Distribution Points as planned, with proper documentation;**
- **the distribution plan was appropriately implemented by the Coordinators and the Consignees;**
- **procured food items were given to the vulnerable households with the right quantity at a reasonable time; and**
- **distribution of food items on COVID-19 was equitable and are accounted for in accordance with relevant laws and regulations, and that the food items reached the intended beneficiaries in a timely manner.**

Main Findings

In order to address the objectives above, the audit tried to answer a series of Audit Questions. These questions and our conclusions are presented in the table below.

Audit Question	Conclusion	Main Findings
1. Were vulnerable households properly identified by the Local Authorities?	No	<ul style="list-style-type: none"> • We were not provided with the criteria or basis for selecting vulnerable households within the West Coast Region. [Ref:10.1.1] • 25 households out of 550 interviewed within NBR, LRR, CRR and URR indicated they did not benefit from the food aid. [Ref:10.1.2] • Only compound heads were registered at some villages instead of household heads. [Ref: 10.2.1]



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Audit Question	Conclusion	Main Findings
		<ul style="list-style-type: none"> There were 11 villages within CRR that did not benefit from the food relief. [Ref:10.5.3]
2. Were DPs properly identified by the Local Authorities?	No	Some beneficiaries received their rations from a DP which is more than 5km away from their villages. [Ref:10.5.1]
3. Were all items received at the AC transferred to the DPs?	No	Our review of the logistics officer's data and the delivery notes revealed that there are some distribution points that received less or more than recorded on the delivery note. [Ref:10.5.5]
4. Were the food items properly transported from the Assembly Centre to the distribution points and properly stored?	No	<ul style="list-style-type: none"> There were no security personnel present at some distribution points to secure food items at the stores. [Ref:10.3.1] The Consignees used their community warehouse to store the food items. We verified the warehouses for the DPs with stock balances and further noted the following issues; Food items stored with cement in the same warehouse and very close to each other and Food items were not placed on pallets. [Ref:10.3.2] 569 bags of 50kg rice and 66 bag of 50kg sugar were confiscated by the Food Safety and Quality Control Authority (FSQA) because they were not fit for human consumption with an estimated purchase cost of D752,725. [Ref:10.3.3]
5. Was there timely distribution of food items to the intended beneficiaries?	No	<ul style="list-style-type: none"> We were informed that food items were kept for a long period of time at the LRR Governor's office and at some distribution points (DP) before distribution to the beneficiaries started. This was because the groundwork for identifying the DPs at LRR and households' data were not completed. [Ref:10.4.1] There were undistributed food items (902.5 sugar - 50kg, 24.5 rice - 50kg and 5.4 oil - 20ltrs) at some of DPs and West Coast regional stores. [Ref:10.5.4]
6. Were coupons and docket (vouchers) processed and issued to households properly during the distribution process.	No	This issue was reported in the Phase 1 report.

Lapses in the Identification Process of Households

Eleven (11) villages in CRR namely Ngain, Taiba Wann, Toubha Pakala, Keur Tamsir, Jama Tukolor, Keur Wakka, Mbambara Falaka, keur Laye, Keur Isab, Bantanto Alhagie Demba and Mamud Fana were not registered and therefore did not benefit from the relief package. The absence of criteria in identifying the vulnerable households in these villages



suggests that the selection process of households was subjective with the potential of missing out on people that needed support the most. ***A proper needs assessment, including relevant criteria, would have ensured that households are carefully selected and only those considered vulnerable are identified to benefit from the support.***

Undistributed Food Items

From the review of the stock balances report prepared by the regional coordinators, we observed that there are undistributed food items at some of the DPs at the West Coast Regional stores. This suggests that some procured food items were either not supplied by suppliers or not taken to the DPs for distribution. Details are shown in the table below.

STOCK BALANCES AT REGIONS			
REGION	QUANTITY		
	SUGAR (50kg)	RICE (50kg)	OIL (20Ltrs)
West Coast Region	523	0	0
North Bank Region	83	0	0
Upper River Region	61.5	7.5	5.4
Central River Region North	235	17	0
TOTAL	902.5	24.5	5.4

There should be a standard guideline for the transportation and distribution of food items.

Storage and Security of Food Items

Food items were sent to some DPs without appropriate storage facilities. As a result, they were kept in the open and were exposed to the elements. This exposure caused damage to some of the food items leading to wastage of resources. The damaged food items remained unaccounted for as records of the damaged food items were not provided. ***Records of all items of inventory including food items kept should be available at all times and presented for audit.***

Late Distribution of Food Items

There were excessive delays in the distribution of food items in LRR and WCR and some of the food items got damaged while in storage. 28 bags of 50kg rice and 1 bag of 50kg sugar for LRR and, in WCR, 541 bags of 50kg rice and 65 bags of 50kg sugar were



confiscated by the Food Safety and Quality Control Authority (FSQA) because they were not fit for human consumption. The certificates of confiscation were provided for our review. The table below summarises the quantity and estimated value of the damaged food items:

Region	Rice	Sugar
LRR	28	1
WCR	541	65
Total Quantity (in 50kg bags)	569	66
Lowest Purchase Price/Bag (GMD)	1,175.00	1,275.00
Total Estimated Value (GMD)	668,575.00	84,150.00
Grand Total (GMD)	752,725.00	

Timely distribution will ensure that vulnerable household access food items on time.

Conclusion

Based on the evidence obtained during the audit and lapses identified, the audit team did not receive sufficient information and documentation from NDMA to substantiate transportation and distribution of the food relief to vulnerable households. We can only therefore conclude that the storage and distribution process did not fully comply with the laws and regulations that govern them.

In conclusion, the distribution process was not carried out fully in compliance with the Stores Regulations and Essential Commodities Emergency Powers Regulations 2020, and the President’s Proclamation on 26 April 2020. These failures are likely to have meant that some vulnerable households did not receive the food items to which they were entitled.



5. Executive Summary–Allowances to Frontline Workers and Distribution of Medical Items Outside Greater Banjul Area

Background

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

The responsibilities of the entities / agencies involved in the administration of allowance payment to frontline workers are detailed in the table below:

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

Funding and Payments

Government of the Gambia through relevant stakeholders (Ministry of Finance and Ministry of Health) prepared supplementary bill and virements to finance the health sector in response to the Covid-19 emergency at a tune of D750m. D100m of this amount (representing 13%) was budgeted for payment of allowance to frontline workers in the fight against Covid-19 pandemic.



Streams of Payment

Accountant General’s Department (AGD) made fund transfers to four streams (paying points) for onward payment to beneficiaries. The streams are as follows:

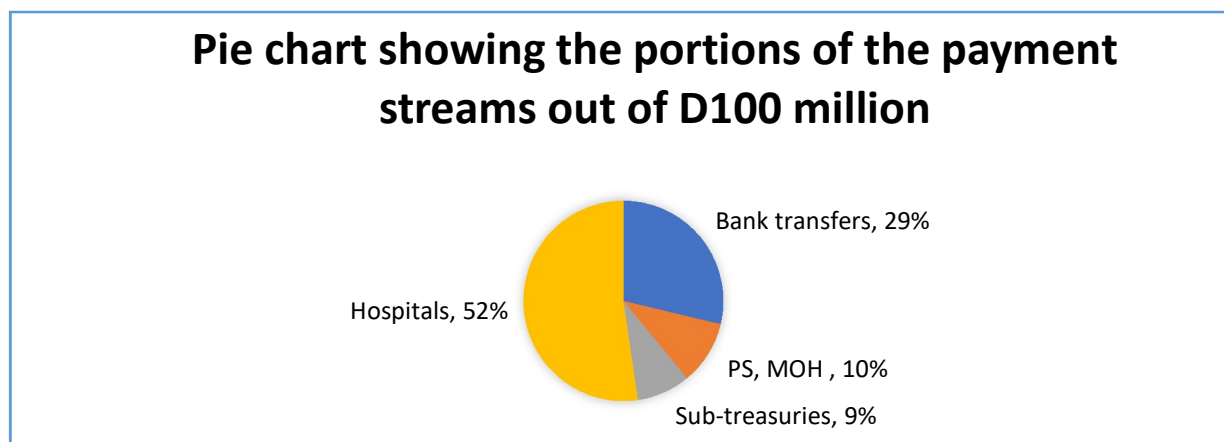
Hospitals: The total amounts of allowance payable to the identified staff were transferred to the accounts of the hospitals for onward payment to beneficiaries. The hospitals made payments through both bank transfers and over the counter.

Bank Transfers: The AGD made transfers directly to the bank accounts of the beneficiaries based on the list provided by the Ministry of Health.

Accounts Unit Ministry of Health: Payments are transferred to the Permanent Secretary, Ministry of Health for onward payment to beneficiaries.

Sub-Treasuries: AGD transferred funds to the Permanent Secretary and the Sub-Treasuries for onward payment to the beneficiaries over the counter.

The chart below details the percentage of the total payment to these four streams.



Category of Frontline Workers

The Ministry stratified and categorised personnel involved in the fight against Covid-19. The categorisation was disseminated to the Regional Health Directorates and head of thematic areas for use in classifying personnel. The proposal is presented in the table below.



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

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

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

Distribution of Medical Items

The distribution of medical items covered areas outside the Greater Banjul Area.

Purpose: The GoTG provided financial support to the frontline workers in the health sector and through the Ministry of Health procured and distributed medical items in the greater Banjul area and the provinces in its response to the COVID-19 pandemic.	
Auditee	Ministry of Health
Focus of Audit	Government Local Fund (GLF)
Subject to audit	Allowances to frontline worker: GMD 100,000,000 procurement & Distribution of medical items (Phases 1 & 2): GMD 123,232,643
Expenditure to 31 October 2020	GMD 102,835,827



Audit Objectives

The objectives of the audit were:

- **To ascertain that Covid 19 funds are accounted for in accordance with relevant laws and regulations, and those funds were judiciously utilised for their intended purposes.**
- **To establish that maintenance of medical records and distribution of Covid-19 medical items are in accordance with Standard Operating Procedure Manual and Stores Regulations.**

Main Findings

In order to address the objectives above, the audit tried to answer a series of Audit Questions. These questions and our conclusions are presented in the table below. Additional details of the most important issues are also presented after the table below.

Audit Questions	Conclusion	Key issues identified
<p>Are all frontline workers correctly captured in the list used to initiate payments of allowance</p> <p>Were all payments timely made at the correct rate and to the right people as per the approved list.</p> <p>Are all payments processed through the IFMIS and check by IA and AGD</p> <p>Were balances on the payments made to PS, sub-treasuries, and hospitals remitted to AGD?</p> <p>Has the MOH and the hospitals prepared reports on how they spend the allocated allowance fund?</p>	<p>No</p>	<ul style="list-style-type: none"> • Failure to Prepare a Comprehensive Master List for Payment of Allowances leading to non-payment of some health workers (Ref 11.2) • Wrong Classification of Health Workers (Ref 11.3) • The payment voucher for a payment amounting D1, 650,000 made at Brikama Sub-Treasury was not presented for review. (Ref 11.4) • Three payment vouchers amounting to D3, 573,256.58 were raised without the payroll numbers and other details of the payees (Ref 11.5) • Some personnel whose names were in the master list that should have received allowance payment were not paid. (Ref 11.6) • Inaccurate amounts of allowances paid to health workers (Ref 11.7) • Four payment vouchers indicated double payment to some staff, but these payments were not received by the payees as claimed (Ref 11.8) • Payment amounting to D20,860 could not be accounted for by the officer responsible for payment at the Basse Sub-treasury (Ref 11.11) • Payment vouchers amounting to D504, 427.00 which was claimed to have been paid cash at Kanifing General Hospital did not have the signatures of the payees attached (Ref 11.13) • Payment was made to staff whose names were not in the master list of the Ministry (Ref 11.14)



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Audit Questions	Conclusion	Key issues identified
Are deliveries accompanied by appropriated delivery documents at CMS, RMS, Hospitals & Health centres recorded correctly Are stores tagged with approved Government mark or unique tags? Are medical items stored correctly in CMS, RMS Hospitals & Health Centres? Are items only issued on the receipt of appropriate requisition documentation?	No	<ul style="list-style-type: none">• Most of the health centres that received supplies from the Regional Health Directorates did not keep proper records of Covid-19 supplies. Additionally, we also noted similar issues at the Regional Health Directorate at CRR and URR (Ref 11.15.1)• Health facilities were not regularly updating their stock cards of the Covid-19 items. We have found several differences between physically stock and tally card balances at the various health facilities. (Ref 11.15.2)

Failure to Prepare a Comprehensive Master List

We reviewed documents and received testimonial evidence corroborated by list of unpaid staff provided by the RHDs that up to eighty-six staff (86) working in various health facilities and regional health directorates were not captured in the master list. These staff mainly include:

- Support staff (laundry, orderly, security etc.) employed by institutions like Area Councils, Result Base Fund (RBF)-contracted staff, and voluntary workers at the time of developing the master list.
- Staff that are moved from one facility / region to another or newly appointed during the pandemic and/or time of developing the master list.

No payment of allowances should be initiated without a comprehensive list of eligible personnel.

Unpresented Payment Voucher

Payment voucher in respect of payment of D1, 650,000.00 for allowance to frontline workers was missing. Neither the Accountant General nor the agencies could provide this documentation despite several attempts. ***All payments should be supported with a payment voucher, and this should be retained for future audit purposes. Payments should not be processed without such a trail being in place.***

Failure to Pay Allowances to Some Personnel in the Master List

There were correspondences with payment attachment list of personnel from the Ministry of Health directing Hospitals and other health facilities to proceed with the payment of the



respective allowances. However, we noted that some staff included in the payment attachment list did not receive allowances. ***Any personnel identified and included in the attachment list and considered as eligible personnel is entitled to receive allowances.***

Inaccurate Amounts of Allowances Paid to Frontline Workers

The audit noted over payment of D1, 615,548 for two hundred and twenty-seven (227) personnel while underpayment of D1, 485,565 for two hundred and seventy-five (275) staff. This mainly affected staff in URR and CRR. ***Payment officers should ensure that monies allocated for specified purposes are only used for the intended purpose.***

Inventory System and Stock Cards

Weak inventory system was noted at the medical facilities visited. Stock cards were not maintained and regular stock counts were not carried out and documented. Without such basic stock controls, there is significant risk that items could be lost or stolen without trace. ***Stock cards should be maintained at all health facilities and regular reconciliations conducted between tally cards and physical items held. Any differences should be investigated.***

Conclusion

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

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

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



6. Executive Summary–Procurement and Payment to Quarantine Centres

Background

Countries have put measures in place in order to curtail the spread of Covid-19, especially those travellers coming into the country. They are required to bring along negative covid test result to enable them to come into the country otherwise, they are tested and if found positive, they are placed under quarantine. This has not only minimized the spread of Covid-19, but it has also lessened the impact on the medical resources. The expenditure of implementing quarantine is high for health authorities because testing, tracking and follow-up are required.

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

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

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



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Purpose: Ministry of Health as the responsible ministry follow the right process in the procurement and payment to quarantine centres and complied with all relevant laws and regulations	
Auditee	Ministry of Health
Focus of Audit	Government Local Fund. This is the fund allocated for the procurement and payment to Quarantine centres
Subject to audit	GMD 199,979,708
Expenditure to 31 December 2020	GMD199,979,708

Audit objectives

To ensure that procurement of quarantine centres in response to the covid emergency complied with all relevant laws and regulations.

Audit Questions	Conclusion	Key Findings
Was a proper needs assessment performed and full specification of required quarantine centres completed before the start of the procurement process?	No	Need evidence of needs assessment (Ref 12.1)
Were procurements under RFQ procedures conducted in accordance with legal requirements?	No	Contracts were awarded before GPPA approval (Ref 12.2.2).
Was the single sourcing method under the emergency procurement properly followed?	No	The single sourcing method was not followed because services were rendered before sending request for approval to GPPA. (Ref 12.2.1)
Were the rooms fumigated before and after usage?	No	There was no evidence provided to show that rooms were fumigated before and after usage. (Ref 12.4.2)
Were payments properly made and documented?	No	Unauthorised payment voucher amounting GMD 1,034,600 (Ref 12.3.1) Unpresented receipts amounting to GMD79,385,505 (Ref12.3.2)

No Evidence of Needs Assessment

A total of GMD199, 979,708 was spent on procurement and the usage of quarantine centres/facilities without conducting needs assessment. The team requested evidence of needs assessment carried out at the initial stage of any procurement activity but remained outstanding. ***Procurement should not be carried out without proper needs assessment as it is an important activity that ensures that the required quarantine centres or facilities are procured and used which will help avoid wastage of resources.***



Failure to Comply with Procurement Process and Procedures

Services totalling **D8, 995,235** were rendered even before request for approval was sent to GPPA. ***All proposed contract for procurement shall be submitted to the Authority for its approval, along with the complete contract file.***

Contracts Awarded before GPPA Approval was Granted

The audit revealed that the award for the procurement of quarantine centres was issued before obtaining approval from the GPPA. ***All proposed contract for procurement shall be submitted to the Authority for its approval, along with the complete contract file.***

Failure to Submit Quotations

Payment of D193, 207,843.00 were sourced through Request for Quotations. However, no evidence was provided to confirm this method of procurement was followed as the list of all the service providers (successful and unsuccessful) with their respective price quotations were not presented for review. ***Authorising officers should ensure that quotations are requested and provided by at least three independent bidders and the most responsive bidder is selected before payments are authorized and approved.***

Conclusion

Based on the evidence obtained, control weaknesses were identified during the audit as the audit team did not receive sufficient information and documentation from Ministry of Health to substantiate the procurement and payment to quarantine centres or facilities. We can therefore conclude that the Ministry of Health failed to comply with the public procurement laws and regulations.



7. Executive Summary– Relief Package for Overseas Students

Background

Government of the Gambia through the Ministry of Finance and Economic Affairs (MoFEA) allocated 29.1 million Dalasi as relief package to Gambian students studying overseas who are not under The Gambia government scholarship. As at the end of September 2020, D **18,997,480.00** was disbursed to The Gambia embassies in respect of the overseas student relief package.

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

Purpose: MoHERST as the responsible ministry for the administration of the payment to The Gambia Embassies for onward disbursement to students follows and comply with relevant laws and regulations	
Auditee	MoHERST
Focus of Audit	Government Local Fund
Subject to audit	GMD 18,997,480 disbursed to embassies for onward payment to the students in their respective jurisdictions
Expenditure to 31, December 2020	GMD 18,997,480

Audit objectives

- **To ascertain that the amount of funds disbursed to the Embassies were the actual amounts receipted and paid to relevant students (Beneficiaries).**
- **To establish whether payments were made in accordance with applicable laws and regulations.**

Audit Question	Conclusion	Key Findings
Were payments made at the correct rate and to the right people as per the approved list and were they appropriately accounted for by the embassies?	No	<ul style="list-style-type: none"> • There were differences amounting to D 1,380,186.08 that were noted between the amount received by the embassies and the amount paid to the students. (Ref 13.2) • Payments amounting to D 76,382.42 claimed to have been made to beneficiaries had no evidence to suggest that the beneficiaries have received the monies allocated to them as there was no signatures to support the payments. (Ref 13.3) • Payments totalling D1, 133,153.52 could not be traced to any transaction related to Covid-19 support to students in the



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		<p>cashbook nor the physical payment vouchers to confirm whether payments were made to the students by the Embassy. (Ref 13.4)</p> <ul style="list-style-type: none">• Unconfirmed payments to students (Ref 13.4)• Payments made to overseas students showed that there were 19 payments to students amounting to D3, 100,809.2 raised without sufficient documentation attached to the vouchers. (Ref 13.6)• There were two students who were paid twice. Their names were included in a payment list but were also paid each on a separate payment voucher. These two students like other recipients did not have any photo identification, no authority for funds to be received on their behalf and did not also sign against their names. (Ref 13.7)• There were discrepancies between the total amount received and recorded, and the amount paid out to the students. An amount totalling D 2,640,461.47 was not recorded in the cashbook. (Ref 13.8)• Lists of students awarded Gambia Government scholarship obtained from the Personnel Management Office (PMO) and students awarded by MoHERST revealed that payments totalling USD 4,100 were made to students who were already receiving stipends from the Gambia Government thus defeating the purpose of supporting overseas students without stipend support. (Ref 13.9)
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No Eligibility Criteria

No documented guidelines or policies or eligibility criteria exist to guide the management of the support to overseas students. In some countries, students on government scholarship received support allowance whilst students in other countries did not receive the allowance. As such, eligibility and selection criteria were not stipulated at the outset.

Payment of allowances to support students during the pandemic should not be carried out without clear eligibility criteria.

Differences Between Amount Received and Paid to the Beneficiaries

A difference of D1, 380,186.08 was noted between funds received and recorded in the Embassies cashbooks and payments made to students as shown in the table below:



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

Embassies should ensure that unused balance of funds received should be returned to Accountant General’s Department.

Unconfirmed Payments to Students

Remittance to the tune of D1, 134,420 was received by the Gambian Embassy in Algeria in respect of Covid-19 relief package to Gambian students in Algeria. However, there was no evidence of payment of Covid-19 relief package to students in Algeria. ***Embassies should ensure that disbursement of funds received should only be used for the intended purpose.***

Conclusion

Based on the documentation and information obtained during the audit, adequate and appropriate evidence was not presented by Ministry of Higher Education Research, Science and Technology to substantiate the proper identification of eligible students and the subsequent payment of allowances.

The purpose of the relief package may not be achieved in the absence of a clear eligibility criteria.



8. Executive Summary–Support to Tourist Workers and Tourism Industry

Background

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

Purpose: GT Board as the coordinating authority for the administration of the payment to tourism industry follows and comply with relevant laws and regulations	
Auditee	Gambia Tourism Board
Focus of Audit	Government Local Fund
Subject to audit	89, 905,000
Expenditure to 31 January 2021	GMD 89, 905,000

Audit objectives

- **To Gain assurance that the funds allocated to be distributed to the tourism industry were effectively utilised as intended.**
- **To ascertain that cash distribution process to tourism industry complied with relevant laws and regulations.**

Audit Question	Conclusion	Key Findings
Was a reasonable basis used to determine the amount allocated to beneficiaries?	No	<ul style="list-style-type: none"> • Some beneficiaries benefitted but were never budgeted for, and some did not have a valid operational license (Ref 14.1.3)
Were beneficiaries properly evaluated to ensure they are eligible for the relief?	No	<ul style="list-style-type: none"> • Some beneficiaries are not eligible, and some received less than their entitlement. (Ref 14.1.1)
Were proper payment processes and procedures duly followed and beneficiaries paid the correct amount?	No	<ul style="list-style-type: none"> • Total amount distributed was less than the amount received by GMD 7,825,105 for formal sector and GMD 502,000 for the informal sector. (Ref 14.2.1) • Some guest houses are recorded as paid but never received any payment. (Ref 14.2.7) • A difference of GMD 100,000 between amount allocated and amount paid to airline operators (750,000-650,000). (Ref 14.2.5) • Equipment hirers and Bars and Restaurants were paid more than their entitlements and payments of GMD 50,000 were made in cash. (Ref 14.2.4)



Difference Between Amount Received and Amount Distributed

A difference of D7, 821,105.00 was noted between the funds disbursed to GT Board for onward payment to beneficiaries and actual payments made to beneficiaries. No explanation was provided to account for this difference. ***Payment officers should ensure that monies allocated for specified purposes are only used for the intended purpose.***

Unbudgeted Payment

Total payment of D1, 840,000 was made to various associations in the tourism industry and some individuals that were not included in the budget. ***Support to the tourism industry should not be made to beneficiaries who are not budgeted for.***

Difference Between Cash Withdrawal and Total Payments.

There was a difference of D502, 000 between amount received to support individuals in the informal sector and actual amount disbursed to beneficiaries. No explanation was provided to account for this difference. ***Payment officers should ensure that monies allocated for specified purposes are only used for the intended purpose.***

Conclusion

Based on the documentation and information obtained during the audit, adequate and appropriate evidence was not presented by GTBoard to substantiate the payment made to the tourism industry. We can therefore conclude that payment made to tourism industry did not fully comply with the laws and regulations that govern them. ***This meant that some vulnerable business did not receive support to which they were entitled.***



9. Executive Summary–Relief Package to Media Houses

Background

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

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

Purpose: Ministry of Information Communication and Infrastructure as the coordinating ministry ensures that funds disbursed to the media houses are expensed in accordance with the Grant Management Policy and the Grant Agreement by the media houses.	
Auditee	Ministry of Information Communication and Infrastructure
Focus of Audit	Gambia Local Fund
Subject to audit	15,000,000
Expenditure to 31 October 2020	15,000,000

Audit objectives

- ***To ascertain that the disbursement and utilization of the fund complied with all relevant laws, regulations, and policies.***
- ***To establish that the disbursed funds to the media houses are expensed in accordance with the Grant Management Policy and the Grant Agreement by the media houses***



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Audit Question	Conclusion	Key Findings
Were policies implemented by the Grant Management Committee?	No	<ul style="list-style-type: none">• Committee operational expenses exceeds the policy requirement (Ref 15.1)
Were payments of the grant to media house done in accordance with the Policy and Agreement?	No	<ul style="list-style-type: none">• Unconfirmed bank balances (Ref 15.2)• Non-submission of financial and narrative reports by the grantees (Ref 15.4)• Use of photocopied receipts (Ref 15.5)• Salaries & wages less than 50% of the expenses (ref 15.6)• Failure to present documents (Ref 15.7)

Unconfirmed Balances

Confirmation of the funds disbursed to Media Houses showed that there were unused balances amounting to GMD585,159.86 from the total amount disbursed. We could not confirm if this balance was subsequently used or paid back to the account as bank statements to verify the balances were not provided. ***Failure of the grantee to keep and maintain proper and up-to-date records of any transaction carried out is a violation of the grant agreement.***

Non-Submission of Financial and Narrative Reports by the Grantees

No financial and narrative reports were received from some grantees contrary to the provisions of the grant agreement. *As such, use of the fund received for the intended purpose could not be established. Full payment to media houses should only be completed after the submission of financial and narrative report.*

Conclusion

Based on the information and documentation obtained during the audit, we can conclude that management of covid-19 funds allocated to media houses has substantially complied with the laws and regulations that govern them.



10. Detailed Findings- Food Distribution Outside Banjul and Kanifing Municipality

10.1 Identification of Households

10.1.1 Inappropriate identification of Vulnerable Households in the WCR

The Government of The Gambia COVID-19 Food Assistance Key Messages states, “Vulnerable Households in Banjul, Kanifing Municipality and some communities in West Coast Region will receive the food assistance. At least half of all households in these 3 regions have been identified by their local Government Authorities base on vulnerability”.

Finding

From discussion with the West Coast Regional Coordinator, we were informed that there was no basis or criteria for selecting vulnerable households within the Kombos as it was not for all households in that part of the region. She was only informed by the Logistics Committee to register households and it was in the form of “first come first serve” basis because there was no supplementary list for the households who were not able to register at the first instance.

Implication

There is a high risk that a lot of invulnerable households were registered and benefited at the expense of the vulnerable households within the Kombo area.

Priority

Medium

Recommendation

Henceforth, the Logistics Committee should establish appropriate and adequate guidelines which will be used in the registration process.



Management Response

Response	Noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

10.1.2 Excluded Households

The Government of The Gambia COVID-19 Food Assistance Key Messages states, “All Households in NBR, LRR, CRR, URR and large parts of WCR will receive the Food Assistance”.

Finding

From the review of the list of beneficiaries on the KoboCollect (Data Collection and Entry System), we noted that vulnerable household in NBR, LRR, CRR and URR received food aid. However, during our verification of the selected 28 DPs, we interviewed 550 households out of which 25 households informed the audit team that they did not benefit from the food aid. See **Annex A** for details.

Implication

There is a risk that vulnerable people might not receive the food aid.

The system might be deliberately weakened to allow malpractices.

Priority

Medium

Recommendation

Henceforth, the system should be strengthened to ensure that beneficiaries can be accurately identified, and the quantities received are established



Management Response

Response	It was a community-based data collection. Therefore, recommendation noted.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

10.2 Compound Heads Registered Instead of Households Heads

10.2.1 Compound Heads Registered Instead of HH Heads

The Government of The Gambia COVID-19 Food Assistance Key Messages states, “All Households in NBR, LRR, CRR, URR and large parts of WCR will receive the Food Assistance”.

Finding

During our interview with the selected Consignees, we were informed that in **Passamas Mandinka (URR), Sutukoba (URR), Bati Ndarr (CRR North)** and **Willingaraba (LRR)** only compound heads were registered instead of household heads contrary to the instruction stated above. They said that was the initial instruction given to them by their local authorities.

Implication

There is a high risk that a lot of vulnerable HHs did not receive the food relief, which might prevent them from staying home to observe the COVID – 19 protocols that existed at that time.

This lack of HHs registration caused a lot of Community resentments between the Alkalolus (consignees) and unregistered HHs.

Priority

Medium



Recommendation

Going forward, appropriate guidelines should be communicated to actors to ensure fair distribution.

Management Response

Response	Sensitization were done but data collection was community based. Recommendation noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

10.3 Security and Storage of Food Items

10.3.1 No Security Personnel During Distribution

Finding

During our visits to the regions, we held discussion with consignees regarding the storage of the food items before distribution, we were informed that there were no security personnel present at some distribution points to secure food items at the stores. Affected DPs are shown below.

DISTRIBUTION POINTS	REMARK
Passmas Mandinka	No Security officers
Madina Samako	No Security officers
Walibaa Kunda	No Security officers
Loumen	No Security officers
Minteh Kunda	No Security officers
Kampan	No Security officers

Implication

There is risk that the consignees and the people responsible for distributing the food items may face risk of assault, both verbal and physical from beneficiaries



Priority

Medium

Recommendation

Henceforth, there should be adequate security over the food items during the distribution process.

Management Response

Response	Security arrangement was not our responsibility, this was a central level decision. Recommendation noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

10.3.2 Poor Storage Facilities

Section 1/20 (b) of the Stores Regulations states, “clothing and other stores subject to deterioration by damp or damage by insects should be frequently examined and properly protected”.

Finding

During our field verification, we noted that DPs’ Consignees used their community warehouse to store the food items. We verified the warehouses for the DPs with stock balances and further noted the following issues;

- Food items stored with cement in the same warehouse and very close to each other and
- Food items were not placed on pallets.

The pictures of the warehouses are shown below:



Implication

There is a risk that the food items will not be fit for human consumption and ultimately lead to a waste of government resources

Priority

Medium

Recommendation

NDMA should ensure that all food items are placed on a pallet and well ventilated stores to avoid damage and contamination of the food items.

Management Response

Response	Recommendation well noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



10.3.3 Damaged Food Items

Regulation 1/19 of The Gambia Stores Regulation states,

“Every storekeeper in charge of a store, or a section of a store is personally and pecuniarily responsible for:

Checking, handling and storage of stores received;

Checking and packing of stores issued;

Proper maintenance of stores;

The avoidance of waste of stores and irregular store issues;”.

Finding

During our field verification and interview conducted with LRR and WCR coordinators, we noted that some of the food items got damaged while in storage. As a result, 28 bags of 50kg rice and 1 bag of 50kg sugar for LRR and 541 bags of 50kg rice and 65 bags of 50kg sugar for WCR were confiscated by the Food Safety and Quality Control Authority (FSQA) because they were not fit for human consumption. The confiscation certificates were provided for our review. The table below summarises the quantity and estimated value of the damaged food items:

Region	Rice	Sugar
LRR	28	1
WCR	541	65
Total Quantity (in 50kg bags)	569	66
Lowest Purchase Price/Bag (GMD)	1,175.00	1,275.00
Total Estimated Value (GMD)	668,575.00	84,150.00
Grand Total (GMD)	752,725.00	

Implication

Some food items got damaged because they were inappropriately stored.

Priority

Medium



Recommendations

NDMA should ensure that proper storage facilities are in place to mitigate or eliminate the quantity of damaged food items.

Management Response

Response	Well this was an unprecedented response in the history of the country. However, we are building capacities in respect regional storage to meet such occurrences. Recommendation is well noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

10.4 Timely Distribution of Food Items

10.4.1 Storage of Food Items for Long Before Being Distributed.

Finding

During the confirmation of the distribution process of the food items to the beneficiaries, we held discussions with the LRR’s regional coordinators and some consignees, and they confirmed that food items were kept for a long period of time at the LRR Governor’s office and at some distribution points (DP) before distribution to the beneficiaries started. This was because the groundwork for identifying the DPs at LRR and HH data were not completed. The affected DPs are shown below:

DP Name	Region	Date Food items received as per Delivery Note	Date Distribution Started As per KoboCollect	No. of Days in Stores before distribution started
Kampant	WCR	1/5/2020	28/5/2020	27 Days
Bottrop Senior	WCR	5/5/2020	2/6/2020	28 Days
Santanto Bubu	CRRS	1/5/2020	26/5/2020	25 Days
Jahanka	CRRS	1/5/2020	26/5/2020	25 Days
Kudang	CRRS	4/5/2020	27/5/2020	23 Days
Kerr Audi	CRRN	1/5/2020	4/6/2020	34 Days
Wassu	CRRN	6/5/2020	17/6/2020	41 Days
Bati Ndar	CRRN	1/5/2020	8/6/2020	38 Days
Sutukoba	URR	30/4/2020	13/5/2020	13 Days
Katchang	NBR	1/5/2020	2/6/2020	32 Days
Maka Bala Manneh	NBR	10/5/2020	4/6/2020	25 Days



Implication

There is a risk that food items may be damaged and will not be fit for consumption resulting to wastage of resources. Emergency relief provided to beneficiaries is delayed.

Priority

Medium

Recommendation

Going forward management should ensure all required logistic arrangements are in place before delivery.

Management Response

Response	Data collection from the regional office was a not forth coming and stocks were already available which resulted in the prepositioning to regions before actual data was received. Recommendation well noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

10.5 Distribution of Food Items to Beneficiaries

10.5.1 Beneficiaries Receiving their Ration More than Five KM from the DP

The Government of The Gambia COVID-19 food assistance key messages states,

“all DPs are within the communities. All major settlements in the country have DPs within the community and some smaller villages collect their supplies from nearby big settlements less than 5km”.

Finding

During our field verification, we noted that some beneficiaries received their rations from DPs which are more than 5km away from their village.



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We received complaints from some beneficiaries about the transportation cost and challenges they incurred in bringing the food items to their villages because of the long distance involved.

These are shown in the table below.

Village	Region	DP	Remarks
Kampant	WCR	Bwiam	The undistributed food items in the nearby DPs were all transferred to Bwiam and all the HH that were left out in the first distribution were told to go to Bwiam for their ration and it is more than 5KM away.
Kanilai	WCR	Bwiam	
Galoyaa	WCR	Bottrop Senior	More than 5KM
Manen	NBR	Makka Balla Manneh	More than 5KM
Sare Maison	CRR South	Jahanka	More than 5KM
Sare Ngaleh	CRR South	Jahanka	More than 5KM
Sare Tomaiso	CRR South	Jahanka	More than 5KM
Jareng	CRR North	Bati Ndarr	More than 5KM
Bantanto	CRR North	Bati Ndarr	More than 5KM
Manarr	LRR	Janneh Kunda	More than 5KM

Implication

There is a risk that vulnerable households are discouraged from receiving the aid to which they are entitled due to the distance to travel to the DP.

Priority

Low

Recommendation

NDMA should ensure there is a proper planning and identification of DPs so that no beneficiary receive their ration more than 5km away from their community.

Management Response

Response	Recommendation Noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



10.5.2 DPs Without Oil Supply

The Government of the Gambia COVID-19 Food Assistance key messages states,

“all households in NBR, LRR, CRR, URR and large parts of WCR will receive the food assistance”.

Finding

Interview with beneficiaries and the consignees of Wassu and Maka bala Manneh DPs in CRRN and NBR respectively revealed that only sugar and rice was supplied to their DPs for distribution. Oil was not supplied to them by NDMA.

Implication

There is a risk that beneficiaries within these distribution points may not receive oil to which they were entitled.

Priority

Medium

Recommendation

Going forward the procurement and distribution should be properly planned to avoid instances like this.

Management Response

Response	Well, this has been evidenced that based on the data collection responses were based on family size, but hence majority of the beneficiaries were upright in the declaration of the family sizes hence they knew the more family sizes declared results to mores stocks received ,you will find one family dividing themselves to two or three households just to benefit more. Honesty was key from beneficiaries as opposed to the projection we had from planning stage. Recommendation noted
Action to be taken	
Officer responsible for remedial action	



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Date when situation will be regularized	
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10.5.3 Villages Without Food Aid Supply

The Government of the Gambia COVID-19 Food Assistance key messages states, “All households in NBR, LRR, CRR, URR and large parts of WCR will receive the food assistance.”

Finding

Interview with the consignee of Kerr Auldi in CRR North revealed that there are 11 villages within CRR that did not benefit from the food aid relief. According to him the villages were listed under no distribution point. Details can be seen below:

No.	Name of village
1	Ngain
2	Taiba 1
3	Touba Pakala
4	Keur Tamsir
5	Jama Tukulor
6	Keur Wakka
7	Mbambara Falaka
8	Keur Laye
9	Keur Isab
10	Bantanto Alhagie Demba
11	Mamud Fana

Implication

There is risk that beneficiaries from these villages will not benefit from the food aid relief, thus defeating the purpose of the food aid.

Priority

Medium

Recommendation

Going forward the procurement and distribution should be properly planned to avoid instances like this.



Management Response

Response	Well Noted. However, the during the data collection exercise by the regional governance team most of the villages refused registration hence did not trust the objectives and once the distribution started, others advanced to force for registration. This has cost us dearly hence the logistic data was only on the data received by most had to be accommodated based on case basis
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

10.5.4 Undistributed Food Items

Finding

From the review of the stock balances report prepared by the regional coordinators, we confirmed that there are undistributed food items at some of DPs and west coast regional stores. Details shown below including pictures.

STOCK BALANCESE AT REGIONS			
REGION	QUANTITY		
	SUGAR (50kg)	RICE (50kg)	OIL (20Ltrs)
West Coast Region	523	0	0
North Bank Region	83	0	0
Upper River Region	61.5	7.5	5.4
Central River Region North	235	17	0
TOTAL	902.5	24.5	5.4

Note: Decimal places of stock balances are taken from the stock balance report.

Photos of some of these remaining items are shown below.



Implication

There is a risk that food items kept for long could be damaged and would not be fit for consumption resulting in waste of resources.

Priority

High

Recommendation

We recommend management to liaise with the regional coordinators with stock balances to distribute the food items to vulnerable households that did not benefit from the relief and provide evidence of distribution to our office for verification.

Management Response

Response	Recommendations noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



10.5.5 Difference between the Delivery Notes and the Logistics Officer’s Data

Finding

Our review of the logistics officer’s data and the delivery notes revealed that there are some distribution points that received less (as per logistic officer data) than food items transported to their DPs (as per delivery notes) and vice versa. See **Annex B** for details.

Implication

There is risk that the undelivered food items might be diverted for personal use, increasing the risk of beneficiaries not receiving food items claimed to be sent to their respective DPs.

Priority

High

Recommendation

These documents should be reconciled, and differences investigated, corrected and filed for audit review.

Management Response

Response	The discrepancy will be investigated accordingly but I believe if the consignee confirms receipt of delivery, it will be a subject of other local factors such as spoilage, etc.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

10.6 Documentation and Reporting

10.6.1 Beneficiary Households not Seen in the KoboCollect System

Government of The Gambia COVID-19 Food Assistance Distribution Layout states, “COVID-19 Beneficiary Registration – All Household given Food must be entered in this form. This form includes name of village, Name of Household head, Identity number, contact number etc. It should take 1-3 minutes to complete the form”.



Finding

During our interview with the beneficiaries, some households said they benefited from the COVID-19 food aid, but we were not able to trace their names in the KoboCollect system. We also requested for the master list of these distribution points to confirm if these individuals are registered, however, this was not provided for our review: See **Annex C** for details:

Implication

There is a significant risk that the enumerators failed to record their names and the quantity of food items recorded in the KoboCollect is inaccurate.

There is also a risk that HHs can receive more than once if there is no adequate audit trail to trace the distribution of the food items.

Priority

Medium

Recommendation

The details of the beneficiaries and the rations they received should be appropriately recorded in the KoboCollect on a timely basis for accuracy and accountability.

Management Response

Response	Recommendation Noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



10.6.2 Disposal Certificate/Report

Finding

From our discussion with the LRR and WCR Coordinators we noted that some food items were confiscated by FSQA and the confiscation certificate was provided for our review, but we were not provided with the disposal certificate or report as evidence that the disposal of the confiscated food items did take place.

Implication

There is a risk that the food items were not disposed off but used for personal gain.

Priority

High

Recommendation

Management should provide us with the disposal certificate as evidence that the food items were disposed off because the confiscation certificate only evidence that the food items are not consumable.

Management Response

Response	Well noted. hence certificates were provided by FSQA, we will make availability of them
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment

Disposal certificate is not provided up to the date of finalisation of this management letter.



10.6.3 Internal Stock Movement Documentation

Section 1/12 (a) of the Stores Regulation states, “A complete record of the receipt and issue of all articles of Government property and stores including livestock (except consumable stores for immediate use: see Regulation 2/12(b) will be kept in the stores ledger. Stores donated by international organizations or other benefactors are to be treated in every respect like any other stores. The ledger will be posted daily and each entry will be supported by a receipt or issue voucher the nature and number of which will be recorded against the entry. In the case of unallocated stores the ledgers and vouchers will record both quantities and costs.”

Finding

During our discussion with the consignees, we were informed that internal transfers of food items were made between DPs by the NDMA coordinators. However, the documentation relating to items transferred were not provided for our review. As a result, we could not determine the quantity of food items transferred within DPs. DPs are stated below:

Distribution Point	Region
Kampant	WCR
Loumen	NBR
Passmass Mandinka	URR
Sutukoba	URR
Kerrr Omar Saine	NBR

Implication

There is a risk that the purported transfer of food items did not take place increasing the risk of misappropriation.

Priority

High

Recommendation

The NDMA coordinators should ensure the documentation about the internal transfers is provided to our office for review.



Management Response

Response	Actually all internal stock movement must be provided hence the evidence for the consignee, this will be made note of for the coordinators to respond accordingly
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment

The evidence of internal stock movement is not provided up to the date of finalisation of this management letter.

10.6.4 Lack of Complete Data of Food Items Distributed

Finding

We reviewed the total amount of food items delivered to each region through the Goods Delivery Notes and observed that there is no information to show the total amount of food items distributed to the beneficiaries in each region in the KoboCollect.

The information in the KoboCollect only showed planned activities but not what was received by the beneficiary.

Implication

In the absence of complete information in the KoboCollect about the amount of food items distributed to the beneficiaries, we could not ascertain if all the supplied food items to the DPs were distributed to the beneficiaries.

Priority

High

Recommendation

NDMA should ensure that complete information in the KoboCollect.



Management Response

Response	This information is available with our GIS data office. The data generated is dependent on data collected from the regions. However, recommendation well noted.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor’s Further Comment

The actual data of food items distributed is not provided up to the date of finalisation of this management letter.

10.6.5 Stock Balance Distributed Without Documentation

Government of The Gambia COVID-19 Food Assistance Distribution Layout states, “Covid-19 Beneficiary Registration – All Household given Food must be entered in this form. This form includes name of village, Name of Household head, Identity number, contact number etc. It should take 1-3 minutes to complete the form”.

Finding

From the review of the URR coordinator’s stock report and the interview conducted with the consignee at Misiraba Mariama, indicated that there were undistributed food items. However, the consignee indicated that he distributed the rest of the food items without consulting the Coordinator.

Balance of food items as per the coordinator’s report are summarised below:

Stock Balance				
Distribution Point	District	Rice (bags)	Sugar (bags)	Oil (Drums)
Mesiraba Mariama	Kantora	0	13	2

Implication

There is a significant risk that the food items were diverted for personal use.



Priority

High

Recommendation

The coordinator in consultation with the consignee should ensure that the distributed food items are properly documented and provided to our office for review.

Management Response

Response	Recommendation Noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

10.6.6 Inappropriate Recording of Food Balances

Government of The Gambia COVID-19 Food Assistance Distribution Layout states, “Covid-19 Daily Stock Balance – After every day of distribution, an opening stock balance and closing stock balance must be entered”.

Finding

From the review of the NBR coordinator’s stock balance report and the interview conducted with the consignee at Kerr Pateh, we noted 80 bags of 50kg sugar of undistributed food items. However, our physical verification revealed stock balance of 182 bags of 50kg sugar in the store.

Implication

This implies that some supplies were inflated

Priority

High



Recommendation

The coordinator should reconcile his records with the stock balance and reason for the difference to be provided to our office for review.

Management Response

Response	Noted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

10.6.7 Unpresented Delivery Notes

Regulation 60 (2) of the Financial Regulations 2016 states *“An issue of a receipt book, a license, a ticket or other official form of receipt shall be accompanied by a delivery note in duplicate”*.

Finding

Review of the logistics officer’s data against the delivery notes revealed that there were some delivery notes recorded in the logistics officer’s data that were not seen in the delivery notes filed. See **Annex D** for details

Implication

There is a risk that food items claimed to be delivered using these delivery notes may not have been delivered to any DP but diverted for personal gain.

Priority

High

Recommendations

All un-presented delivery notes should be presented to our office for review.

Going forward all delivery notes sent to distribution points should be properly filed.



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Management Response

Response	The relevant regional coordinators will be informed accordingly for redress
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment

The delivery notes are not provided up to the date of finalisation of this management letter.



11 Detailed Findings - Allowances to Frontline Workers and Distribution of Medical Items Outside Greater Banjul Area

11.1 Non-Approval of Categorisation and Allowances Rate by Multi-Stakeholders Committee

Paragraph three of the Term of Reference (ToR) states that, responsibility of the multi-stakeholder committee includes *procurement among others review and approve the procurement and other payments for Covid-19 implementation*”

Finding

According to the minutes of the multi-stakeholder meeting held on 15 April 2020, all financial and procurement matters relating to Covid 19 should be brought before the committee for their review and consideration in line with the Terms of Reference (TOR) of the Multi-stakeholders Committee on Covid-19.

The minutes of the first meeting of the Multi-Stakeholder Committee resolved that the risk profiling be done to ascertain categorisation and how much each category should receive. However, we were not presented with any evidence of the Multi-stakeholder Committee’s approval of the proposal that was eventually used in the stratification of the workers for Covid-19 allowance payment.

The proposal is presented in the table below.

CATEGORY		DESCRIPTION
A	Positive case management	Staff at the treatment centres Laboratory testing staff at the National Public Health Laboratory (NPHL)
B	Case response team	National Covid-19 Emergency response team Response teams of regions and individual hospitals and health centres where applicable Quarantine teams
C	Entry points	Staff at Out-Patient Departments (OPDs), Accident and Emergency (A&Es), and Reproductive and Child Health (RCHs)
D	Contact tracing	Public Health Officers (PHOs), Community Health Nurses (CHNs), and staff at Points of Entry (POEs)
E	Other case delivery related risks	In-patient ward Laboratory services
F	Gate, other services, and clinical area risk	Security officers, cashiers, records clerks, drivers, pharmacists and dispensers, infection control, and laundry
G	Support staff & administration staff of health facilities	Administration and support staff (secretaries, librarians, storekeepers, IT experts, accountants, cooks, gardeners, procurement officers, maintenance staff)



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H	Administrative staff and other staff of the Ministry of Health	Nurse lecturers that do not work at hospitals The staff at the MoH who are working hard to keep the health sector running
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These categories of risk levels A-H are then placed into High Plus, High, Moderate, and Low risk as detailed below.

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

Further discussion with the Permanent Secretary, Ministry of Health revealed that the amount paid for each category was determined by the Minister and Permanent Secretary 1 without the approval of the Multi-stakeholder Committee. The Permanent Secretary stated that the same was presented to Cabinet sub-committee and endorsed. However, evidence of such presentation and subsequent approval by the Cabinet was not presented to us.

Implication

The TOR of the Multi-stakeholder has been violated. This undermines the authority of the Committee to scrutinize all financial matters relating to the Covid-19 fund. As a result, it will be difficult to ascertain the authenticity of the stratification and rates assumed in the payment of allowances to various categories.

Lack of reviewed and approval by the Committee is a significant internal control weakness and if not addressed could result financial irregularities.

Priority

High

Recommendation

All matters relating to the management of the Covid-19 fund should be presented to the Multi-stakeholder Committee for review and approval.



We recommend that management provide evidence of approval of the stratification and rates of the Covid-19 allowances used in payment of frontline workers.

Management Response

Response	It should be noted that the Ministry was not having a pre-agreed stratification formula for the purpose allowance payments. However, when the need aroused on the advent of Covid-19 crisis, the administration devised a working formula to guide the determination of the rates for the different categories. A proposal was presented to the Cabinet Sub-committee on Covid-19 where it was considered and endorsed. Prior to any payment of allowances, the Multi-sector Committee on Finance and Procurement had already granted an overall approval for the payment of the allowances to go ahead which paved the way for the details to be worked out. Attached for your reference is copy of the brief dated 2nd June 2020 submitted to Cabinet Sub-committee which was endorsed. However, only the copy of the final draft version of the proposal is found at this juncture since some time ago the laptop of Permanent Secretary containing the final version was stolen along with it. The theft was reported to the Police.
Action to be taken	Permanent Secretary to engage Cabinet Sub-Committee for copy of the endorsement
Officer responsible for remedial action	Permanent Secretary
Date when situation will be regularized	By end of December 2021.

Auditor’s Further Comment

We reviewed the cabinet briefing provided with the response and found that the evidence for the approval was not included.

11.2 Failure to Prepare a Comprehensive Master List

Finding

The Ministry of Health adopted a guideline that classifies health workers into four broad categories (High Plus, High, Medium & Low) based on their risk of exposure to the Covid-19 virus. However, visit to sample of health facilities and Regional Health Directorates (RHDs) revealed that some staff at some health facilities were not included in the master list that was used to initiate Covid-19 allowances payment.

We reviewed documents and received testimonial evidence corroborated by list of unpaid staff provided by the Regional Health Directors (RHDs) that up to 86 personnel working



in various health facilities and regional health directorates were not captured in the master list. **Annex E** details the names of health staff that are not captured in the master list.

Our data observations and field visits indicated that these personnel are mostly:

Support personnel (laundry, orderly, security etc.) employed by institution e.g. Area Councils, Result Base Fund (RBF)-contracted staff, and voluntary workers at the time of developing the master list.

Personnel that are moved from one facility / region to another or newly appointed during the pandemic and/or time of developing the master list.

As a result, the evidence suggest that the Ministry did not consult the RHDs, heads of thematic areas and Officers-In-Charge in various health facilities in the preparation of the master list in consultation with the.

Implication

Some personnel at health facilities were not captured in the master list that is used as the basis of eligibility for receiving the Covid-19 allowances. This effectively excludes them from receiving the allowance which was paid to their colleagues with the same risk level of contracting the virus.

This suggests that the list was not comprehensive and relevant unit heads were not consulted. There is a risk of poor coordination in the preparation of the master list thus deprive other from receiving the allowance.

There is a risk that some personnel who do not receive allowances will be demotivated.

Priority

High

Recommendation

We recommend that the Office of the Permanent Secretary, Ministry of Health provide reason as to why personnel listed in are not included in the master list.



Management Response

Response	An initial master list based on the Ministry's HR database was shared with the Audit team during the course of their exercise. When executing the payments however it was realized that the response also involved healthcare workers not on the Government payroll and therefore were not captured in the MoH database. This part of the list were then separately paid as omissions.
Action to be taken	The List to be updated and shared with Audit
Officer responsible for remedial action	Permanent Secretary/HR Department
Date when situation will be regularized	By end of December 2021.

Auditor's Further Comment

Evidence obtained shows that some personnel were neither listed nor paid at the time of our verification. The subsequent list prepared to include unlisted personnel was not presented for confirmation. As a result, this finding remains unresolved.

11.3 Wrong Classification of Health Workers

Finding

Discussion with the officials at the Ministry of Health revealed that there was no framework for the payments of Covid-19 allowances. Therefore, the instrument at the disposal of the MoH was the proposal from the Secretary General of the National Association of Gambia Nurses and Midwives. The MoH adopted this proposal that classified the Covid-19 workers into three strata based on the category of work and risk of exposure to the Virus.

The Regional Health Directorates (RHDs) and hospitals tentatively categorised the personnel at their regions and facilities but this categorisation, according to the PS were verified and discarded as result of errors and inconsistencies. Then a new list was later prepared by the Ministry. However, our reviews of the master list suggested that corrections performed by the Ministry were not effective as the wrong categorisation still appeared in the final master list.

Further review of the master list revealed that about one hundred workers (representing 1.7%) of the total staff in the list were incorrectly classified as per the guideline and assumptions used in the stratification.



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Number of staff in the master list	Number of misclassified staff (audit Analysis)	% of staff incorrectly classified
5817	100	1.7

Annex F detailed the workers that are incorrectly classified in the master list.

Implication

Personnel might be paid more or less than the due amount because of the wrong categorisation which could leads to demotivation of personnel.

There is a risk that proper review was not performed to address the proposed changes in the master list prepared by the Ministry.

Priority

High

Recommendation

Management should provide an explanation as to why they were not classified as per the categorisation guideline.

Management Response

Response	Management would like to indicate that as the response progresses, staff were occasionally moved from one arm of the response to the other. By doing so, some of the staff listed under a certain category in the initial master list were later paid under a different category where he/she was serving at the time of the payment. Hence, management believes that this audit observation is only an operational issue and not a case of misclassification.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment

Our review of the classification was based on the list presented to us by the MoH against the classification guidelines in contravention to the claim that this was operational



issue. We believed that this was rather a planning lapses as the classification preceded payments.

Incorrect payments as per the classification would have been an operational issue where the Ministry feels that some staff are more/less deserving than initially classified and decided to pay more/less amounts. Therefore, the inconsistencies between the guideline and list that resulted to some staff being wrongly classified remains unresolved.

11.4 Unpresented Payment Voucher

Regulation 6 (1) of Financial Regulations states,

“A public officer shall produce records of the transactions for inspection or audit purposes, when called upon to do so by the Accountant General, the Auditor-General, or the Director General of Internal Audit”.

Finding

We requested for the provision of all the payment vouchers relating to the payment of Covid-19 allowance from the Accountant General Department (AGD), but the voucher detailed in the table below was not presented for audit despite approaching all the sectors involved. The supporting documents related to this voucher were also not provided for audit

Date	PV Number	Payee	Amount (D)
25-Jun-2020	21PV20001446	Brikama Sub Treasury	1,650,000.00

Implication

In the absence of the payment voucher and its supporting documents it was difficult to ascertain whether the payments were genuine and eventually allowances were received by the beneficiaries.

The dictate of the Financial Regulation is breached.

Priority

High



Recommendation

Ministry of Health liaise with the Accountant General Department to provide us with the payment voucher with the attachment list.

We recommend that the dictate of the Financial Regulations is adhered to at all times.

Management Response

Response	MoH transferred funds to the Brikama Sub-Treasury vi voucher 21pv2001446 amounting to D1, 650,000.
Action to be taken	A letter has been written to the respective office for an explanation and feedback will be provided.
Officer responsible for remedial action	Permanent Secretary
Date when situation will be regularized	Before next audit

Auditor’s Further Comment

The payment voucher was not presented at the time of finalising this report.

11.5 Payment Attachment List without Payroll Numbers of beneficiaries

Regulation 26(21) of the Financial Regulations 2016, Part IV states,

“Payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets and local purchase orders”.

Finding

Our review of payment vouchers prepared by Ministry of Health revealed that the undermentioned payment vouchers of the Covid allowances have attachment lists that neither contains the payroll number nor the region of the beneficiaries.

No.	Payee	PV Number	Amount (D)
1	Perm. Sec. Health and Social Welfare	21PV20001088	435,000.00
2	Perm. Sec. Health and Social Welfare	21PV20001711	3,053,256.58
3	Perm. Sec. Health and Social Welfare	21PV20000936	85,000.00
Total			3,573,256.58



Implication

The risk of erroneous or fraudulent payments to ghost workers is high because more than one staff can share the same names and these payment vouchers are mostly cash payments.

In the absence of payroll number, it will be difficult to ascertain that the payees are staff of the Ministry or other support personnel as such the existence of this payees could not confirmed.

Priority

High

Recommendation

We recommend that management provide us with the payroll numbers for government staff and or Identification number of other support personnel

Management Response

Response	Not all beneficiaries Frontline workers used during the Covid-19 Response had payroll numbers of Bank accounts at the time of the allowance payment. MoH invited health workers from both the Public (employed by government) and the private Sector not on government payroll) to participate in order to meet the required manpower strength and help mitigate the spread of Covid-19. Those without payroll numbers had to be paid over the counter for their contribution.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Further Comment

We recommend that copies of identifications cards and passport are used where payroll numbers are not available.



11.6 Failure to Pay Allowances to Some Personnel in the Master List

Finding

During the audit, we reviewed the master list against payment vouchers and noted that some personnel did not receive their Covid 19 allowances.

Furthermore, the Ministry of Health sent letters referenced INF: 350/01 TEMP II (M.LJ) and dated 21 July 2020 to the General Hospitals (i.e. Edward Francis Small Teaching Hospital (EFSTH), Kanifing General Hospital (KGH), Bundung Maternal and Child Health Hospital (BMCHH), Bansang, Farafenni, Sheikh Zayed, and Bwiam Hospitals) in a voucher form with attachment lists of payees for onward payment to the staff of the respective hospitals. The letter states that all allowances should be paid in accordance with the attachment list from the Ministry. But we found that some of the staff on the attachment list were not paid. Details are shown in **Annex G**.

Implication

There is a risk that proper review of the paid staff was not performed to ascertain the outstanding staff that did not received the allowance for inclusion in the subsequent payments.

There is a risk that management deviated from the master list and made payments in contrary to master list.

Priority

High

Recommendation

The PS MoH should pay all personnel entitled to Covid allowance.

Management Response

Response	A letter has been written to the respective office for an explanation and feedback is being compiled by the office of the Governor in Brikama. This will be provided as soon as received from the Brikama Sub-Treasury.
Action to be taken	Permanent Secretary to engage the Brikama Sub-Treasury



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Officer responsible for remedial action	PS
Date when situation will be regularized	By end of December 2021

Auditor’s Further Comment

The issue is not related to only Brikama Health Region but cuts across all the regions. The unrepresented payment voucher from Brikama was intended to highlight a limitation in concluding how many staff were not paid in Western II even though they were captured in the master list.

11.7 Inaccurate Amounts of Allowances Paid to Health Workers

Finding

Discussion with the officials at Ministry of Health and review of the categories provided revealed that the different categories are paid as follows;

Risk Level	Categorised Amount (D)	Amount Paid (D)
High risk	19,000	19,825.52
Moderate risk	15,000	15,860.42
Low risk	11,000	11,895.31

Our review of the payment vouchers revealed that up to two hundred and twenty-seven (227) staff were overpaid the Covid-19 allowances. This effectively led to overpayment by D1, 615,548. **Annex H** showed the staff that are overpaid.

We also noted that, two hundred and seventy-five (275) staff were underpaid the allowances, leading to an underpayment by D1, 485,565. **Annex I** show the staffs that are underpaid.

Our analysis showed that more than thirty percent (30%) of the sample of staff selected were affected by this inaccuracy. Significant portion of this percentage were workers in URR and CRR. Majority of staff in the regions were paid fifteen thousand eight and sixty dalasi. This effectively caused workers at high risk level underpaid and low risk level overpaid.



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Regions / Facility	Sample size (number of staff)	Number inaccurately paid	% Inaccurately paid
URR	200	125	63%
CRR	160	119	74%
EFSTH	315	22	7%
BMCHH	162	5	3%
Bansang Hospital General	200	2	1%
Kanifing Hospital General	220	15	7%
Coordination, and Security	336	198	59%
Total	1593	486	31%

Note: the analysis in the table did not apply to Western II because a PV amounting to D1, 650,000 is not presented for audit. However, reviews of the presented PVs showed that 16 staff were overpaid.

Furthermore, the Permanent Secretary, Ministry of Health, attached the list of staff to payments vouchers that were sent to the hospitals with the amount of money to be received by each of the staff on the list. However, our review of the payment vouchers prepared by the hospital showed that payment was not entirely made according to the attachment list from the PS. This adjustment effectively resulted in some workers being overpaid or underpaid.

Hospitals	Overpayments resulting from deviating from the attachment list (D)	underpayments resulting from deviating from the attachment list (D)
Kanifing	24,895.33	8,965.12
Bundung	Nil	15,000.00
Total	24,895.33	23,965.12

Annex J shows details of this analysis.

Implication

There is a risk that the categorisation list was not used when payments were made hence leading to this over or under payment of allowances.



Priority

High

Recommendation

The PS should regularise the discrepancies as quickly as possible.

Management Response

Response	It should be noted that staff contained in the Master List were captured in the categories there were at the time of preparing the Master List. However, as the response progresses staff were rotated from one category to another based on operational considerations and to fill gaps. This is the reason why some of the staff listed under one category were eventually paid under a different category as they were in those teams at the time paying the allowances. The correct Covid-19 allowance rates are: D19, 825.25 (High risk), D15, 860.42 (Moderate risk and D11, 895.31 (Low risk).
Action to be taken	MoH will further double check to find out and if beneficiaries did not receive still now, the payments will be reversed and repaid.
Officer responsible for remedial action	Permanent Secretary
Date when situation will be regularized	By end of December 2021

Auditor’s Further Comment

We appreciate the absolute difficulties and the need for flexibility in managing this kind of operations. However, the percentage of inaccurate payments, as highlighted in the table of the finding, is beyond the ordinary operational challenges that comes with the management of the program.

The rates referred to in the response were not presented for our review.

11.8 Double Payment of Allowance to Beneficiaries

Finding

Our review of payment vouchers revealed that some workers were listed twice in the attachment list resulting to overpayment of D378,742.59. **Annex K** showed details of these payments.



Implication

There is a risk that some personnel did not receive Covid allowance because of this overpayment.

Priority

High

Recommendation

Management should provide explanation on the circumstances surrounding the overpayment.

Management Response

Response	MoH will verify and rectify
Action to be taken	Management will do a further verification of the lists paid
Officer responsible for remedial action	Permanent Secretary
Date when situation will be regularized	By end of December 2021

Auditor's Further Comment

No evidence is presented for review. This finding remains unresolved.

11.9 Unverifiable Beneficiaries

Finding

In our bid to verify the beneficiaries, we selected a sample from the list of beneficiaries and their locations provided by the Director of the Human Resources at MoH. We were not able to verify some beneficiaries as some personnel were not found at their respective post. **Annex L** provides list of names in our sample that we were not able to verify.

Furthermore, we could not verify the existence of Mandu Baldeh at Farato Health Centre. He was not at the facility during our visit and the Officer-in-Charge confirmed not having any staff by the name Mandu Baldeh. Detail is shown below:



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Name	Role	Payroll	Facility	Region	Amount (D)
Mandu Baldeh	DRF	203289	Farato Health Centre	Western II	6,895.31

Implication

There is a risk that the payments made to purported staff are not genuine and therefore could be fictitious.

Priority

High

Recommendation

The PS MoH should present the affected beneficiaries for our verification.

Management Response

Response	To be verified with DRF office
Action to be taken	Management will do a further verification with DRF Office and findings will be reported to audit
Officer responsible for remedial action	Permanent Secretary
Date when situation will be regularized	By end of December 2021

Auditor's Further Comment

Beneficiaries did not appear for verification up to time of finalising this management letter.

11.10 Frontline Workers with the Same Payroll Numbers

Finding

Our review of the master list revealed duplication of payroll numbers for 186 frontline workers as detailed in **Annex M**.

Implication

This is indicative of weak internal controls in the government payroll system and if not addressed could lead to financial loss.



Priority

Medium

Recommendation

We recommend that MoH regularize this anomaly in the payroll of its staff as payroll numbers are supposed to be unique for everyone.

Management Response

Response	At the time of preparing the Master List, cases of payroll number duplication occurred by human error. However, this was corrected when actual payments were being made as it could not have been possible to pay two people with the same payroll number through the IFMIS system or through the Central Bank.
Action to be taken	Management to further verify and correct payroll numbers
Officer responsible for remedial action	Permanent Secretary
Date when situation will be regularized	Before the next audit

Auditor’s Further Comment

Evidence of readjusted master list was not presented.

11.11 Unaccounted Fund at the Basse Sub-treasury

Finding

Payment voucher number 21PV20002024 of the MoH indicated Covid-19 allowance for 52 personnel amounting to D704, 741.84 was paid to Basse Sub-treasury.

However, our review of the attachment list showed that the actual number on the attachment list is 51 because number 36 was omitted on the list. as a result, the actual amount paid was D683, 881.42 and not D704, 741.84 as indicated on the voucher. This resulted to a difference of D20, 860.40 (D704, 741.84-D683, 881.42).

Amount received per 21PV20002024 D	Amount recorded in the PV 21PV/0154 D	Actual amount paid GMD	Difference D
704,741.42	704,741.42	683,881.42	20,860.00



Implication

There is a risk that the difference could be diverted for purposes other than intended.

Priority

High

Recommendation

The amount should be recovered from the sub treasurer immediately.

Management Response

Response	<p>Please refer to attached explanatory letter from the Basse RHD Ref....dated.....</p> <p>Response from Basse Regional Health Directorate from letter ref: RHD/23/21 (01) dated 13th December 2021.</p> <p>I have gone through the reference section of the audit report which is "dated, September 2021, Section 3.1.14 with a subtitle; Suspected Financial Misappropriation at Basse Sub Treasury".</p> <p>May I inform you that a master list from the RHD, Basse was prepared with stratification which was printed, signed and stamped. This was later scanned and sent to your good office for your perusal and eventual payments.</p> <p>Since then, payments were made at the sub-treasury. Staff were paid based on the list provided to the sub treasury accountant from Banjul.</p> <p>The RHD was never involved in any form of staff payment neither were they involved in the provision of staff list to the regional accountant for any payment.</p> <p>Therefore, the RHD is not responsible of the difference in payment with the stated amount herein indicated in the report.</p> <p>Most people across the region received varying amount of payments which has not still been augmented by the ministry based on the category of stratification.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



Auditor’s Further Comment

The management response did not address the finding

11.12 Underpayment of Allowance

Finding

We noted that the amount payable to Mabanta Sakiliba, an orderly, as per the attachment list of the MoH on payment voucher number 21PV20002024 from Accountant General’s Department (AGD) was D15, 860.42. However, our review of the payment voucher number 21PV/0154 of the Basse Sub-treasury revealed that only D10, 860.42 was paid to the person, resulting to a difference of D5, 000.00. The amount was not also returned to AGD.

Implication

The underpayment could be misappropriated

Priority

Medium

Recommendation

Management should ensure that the situation is regularised.

Management Response

Response	Staff redeployment from one arm of the response to the other resulted to re-categorization of beneficiaries from the original categories in the master list. Attached letter Ref:dated.... shed more light.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



Auditor’s Further Comment

The management response did not address the finding

11.13 Payments without Signatures of Payees at Kanifing General Hospital

Regulations 26(37) of The Financial Regulations 2016, states that, “where the payment voucher covers payments to more than one person, the voucher shall be supported by the appropriate time pay sheets or attachment lists. A payee shall sign the payment voucher for any cash payment that he or she receives”.

Finding

Review of payment vouchers for the Kanifing General Hospital revealed that cash payments amounting to D504, 427 were made to 27 personnel whose signatures were not obtained to acknowledge receipt of the payments. Details are shown in **Annex N**

Implication

This is indicative of weak internal controls.

Priority

High

Recommendation

We recommend that Management of the Hospital to provide us with the details signed copies of the beneficiaries for confirmation.

Management Response

Response	<p>Since the KGH is a sub-vented institution under MoH which have its own payroll system, MoH only released a bulk transfer to the hospital and they execute the payment directly to their staff. Thus, a letter has been written to KGH and response is awaited.</p> <p>Kanifing GH to explain</p>
Action to be taken	<p>Permanent Secretary to engage the Hospital management and provide response accordingly</p>



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Officer responsible for remedial action	Permanent Secretary
Date when situation will be regularized	Before end of December 2021

Auditor’s Further Comment

No evidence presented at the time of finalizing this report.

11.14 Beneficiaries not in Master List and payment List from the Ministry of Health

Finding

We reviewed the payment vouchers and attachment list of allowances raised by Ministry of Health (MoH) and noted that allowances amounting to D1, 464,645 were paid to those whose names were not in the master list of the MoH.

In addition, our review of payment vouchers at the hospitals revealed that payments amounting to D430, 006 were made to beneficiaries who were not captured on the attachment list.

Details are shown in **Annex O (1) and (2)**.

Implication

There is a risk that personnel other than those entitled were paid.

Priority

High

Recommendation

Management should ensure that only those beneficiaries in the master list are paid.

We further recommend that the payees in question should be informed to report immediately to National Audit Office with their identification cards e.g., passport or ID card.



Management Response

Response	
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

11.15 Distribution of Medical Items

11.15.1 Improper Recording of Medical Items

Standard Operating Procedures 4.3.4 & 7.4 states:

“The designated staff meets the delivery person and countercheck that the number of packages indicated on the delivery note matches the packages delivered, inspect and check the shipment against the delivery documents and corresponding order form”.

The designated staff only accepts commodities that are accompanied by an appropriate delivery document (CRIV, delivery note, packing list and POD form).

Standard Operating Procedures 5.3.4 states:

“Remove damaged or expired health commodities from the shelves and separate from any usable stock. Place damaged or expired health commodities in box(es) and store a secure, lockable room or cupboard to ensure they are not mistakenly used/dispensed to patients and place a label on the cartons/packages/boxes as “damaged/expired products. Do not use”.

The designated staff complete the Combined Requisition and Issue Voucher (CRIV) according to instructions contained in the inner front cover of the CRIV booklet.

Record the information of the officer completing the CRIV and checked by the officer in charge at the health facility and authorize.

Finding

During a visit to the Regional Medical facilities in CRR and URR that received medical items, we noted that 19 out of the 24 that received supplies from the regional health directorates did not keep proper records of items received details are shown in **Annex P and Q (1) and (2)**



Implication

In the absence of proper records, medical items could be lost, stolen or damaged without being noticed.

Priority

High

Recommendation

Management should ensure all unrecorded medical items are recorded in the Combined Requisitions and issue Voucher.

There should be proper ventilation for the surgical store in RHD URR.

Management Response

Response	<p>Management Response from Bansang Hospital Only</p> <p>The Hospital Management and Pharmacy head search all the records and could not find then CRIV for these items. This implies that the Hospital did not receive these items in these months.</p> <p>We would ask for the copy of CRIVs from the CMS so that we ascertain who actually received the items. The Hospital is very careful in the records of items we received.</p> <p>The Hospital Management had installed Fire Extinguishers over the Hospital including the Pharmacy store.</p> <p>The Hospital do not understand what you mean by monthly stock count report.</p>
Action to be taken	Measures are put in place to avoid such circumstances
Officer responsible for remedial action	Head of Pharmacy and Hospital Administrator
Date when situation will be regularized	With immediate effect



Auditor’s Further Comment

There is no response from other health facilities, as a result this finding remains unresolved.

11.15.2 Differences Between the Stock Cards and the Physical Balance

Standard Operating procedure and Job Aids Manual for management of health commodities 5.4 (2) state:

“monthly physical stock account for health commodities at the store to identify discrepancies between the actual supplies and the stock balance on the stock cards.”

Finding

During the audit, we performed a physical stock count at facilities visited to confirm the stock balances on the tally cards against the physical balances, as result we noted differences between items in the store and the amount recorded on tally cards Details are shown below:

Stock Count at URR RHD				
Date	Items	tally Cards balance	Stock balance	Differences
29-Jul-20	Disposable Gown PPE	59	45	14
16 Sep 200	N 95 Mask	311	420	-109
12-Aug-20	Face Seal	60	16	44
8-Sep-20	Disposable Face Mask	2370	10650	-8280
Stock count at Bansang Hospital				
Mar-Oct 2020	Shoe cover	260	261	-1
Mar-Oct 2020	PPE coverall	560	586	-26
Mar-Oct 2020	Disp. Face mask	50	100	-50
Mar-Oct 2020	N95 Mask	0	6	-6
Stock count at Kaur				
20-Nov-20	N95 Mask	7	0	7
11-Aug-20	Face seal	7	6	1
6-Apr-20	Disp. Face mask	1	0	1
26-Jun-20	N95 Mask	6	0	6
Stock count at Kuntaur				
2-Mar-21	Disposable Gown PPE	7	8	-1



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Stock Count at URR RHD				
Date	Items	tally Cards balance	Stock balance	Differences
17-Feb-21	Face Seal	7	8	-1

Implication

There is a risk of medical items being misappropriated.

There is a risk of lack of proper control and monitoring over medical items.

Priority

High

Recommendation

Management should ensure that regular stock counts are performed and reconcile against tally cards.

Management Response

Response	Management response from Bansang Hospital Only Hospital management went through all the records in the pharmacy store with the head of the pharmacy. It was noticed that there were stocks found somewhere in the pharmacy. They totally forgot to add it to the stock card leading to this error. It has been corrected with immediate effect and measures has been taken to avoid its reoccurrence.
Action to be taken	All items are recorded on the tally cards whenever stock are received and issued and place them where they should be placed to avoid been misplaced in the store.
Officer responsible for remedial action	Hospital Administrator and Head of Pharmacy store
Date when situation will be regularized	With immediate effect

Auditor's Further Comment

We were not provided with any evidence of the adjustments made.



11.15.3 Store Items not Recorded on Stock Cards

Standard Operating Procedures 2.2 states that *“Inventory control cards (stock card) are maintained to track health commodities, receipts, issues, losses adjustments and to record changes in stock balance”*.

Finding

During verification at the health facilities, we noted that some medical items were not recorded on stock cards. We were not provided with evidence on the recording of the items on tally cards for the under listed health facilities.

Health Facilities that did not record store items on Stock cards		
Date	Items	Quantity
Mar-Oct 2020	Dispensable Gown PPE	3
Mar-Oct 2020	N 95 Mask	20
Mar-Oct 2020	Face Seal	2
Mar-Oct 2020	Dispensable Face Mask	400
Mar-Oct 2020	Dettol	10
Mar-Oct 2020	Examination glove L/M	2000 (1000 for each)
Mar-Oct 2020	OMO	3
Mar-Oct 2020	Bleach	1
Mar-Oct 2020	Laundry soap	6
Basse RHD		
Mar-Oct 2020	Dispensable Gown PPE	5
Mar-Oct 2020	N 95 Mask	180
Mar-Oct 2020	Face Shield	10
Mar-Oct 2020	Disposable Face Mask	8100
Mar-Oct 2020	Dettol	12
Mar-Oct 2020	OMO	2kg
Mar-Oct 2020	Laundry soap	22(12/packet)
Kuntaur		
Mar- Oct 2020	Examination glove (M/L)	4000 (2000/each)

Implication

In the absence of tally cards to record the receipt and issue of items, it will be difficult to track the movement of the items.

Priority

Medium



Recommendation

Management should ensure that store items are recorded on stock cards.

Management Response

Response	
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



12 Detailed Findings- Procurement and Payment to Quarantine Centres

12.1 No Evidence of Needs Assessment

Regulation 36 (5a) of the GPPA Regulations 2019 states:

“A procuring organisation shall devise procurement planning strategies and procurement packages taking into account the following factors and steps as appropriate – Identification and assessment of the need for the procurement.”

Finding

During our discussion with the senior management of the Ministry of Health, we requested for a needs assessment report, however, it was not provided for our review.

Implication

There is a risk of inappropriate procurement and payment of quarantine centres.

Priority

Medium

Recommendation

In future, needs assessment exercises should be conducted and a report prepared.

Management Response

Response	It could be noted that the outbreak of COVID 19 is an unprecedented emergency which remains to be a disease of global concern. Upon its discovery in The Gambia on the 16th of March 2020, The Ministry of Health brought together all stakeholders comprising of Government, development partners, civil society and the private sector to formulate a national response plan. A National High Level Coordination Emergency Committee (NHEC) Chaired by the Hon. Minister Health as well as relevant sub-committees namely; Coordination, Surveillance and Laboratory, Risk Communication, Logistics and Case Management were formed to assess and come up with inputs for the development of the response plan. The work of these subcommittees were validated and compiled to form the various composing
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	pillars of the response plan which details out what is needed as a national response strategy.
Action to be taken	A response plan was developed based on the rapid assessments of the various subcommittees
Officer responsible for remedial action	NHEC
Date when situation will be regularized	done

Auditor’s Further Comment

Up to the finalisation of this report, both the needs assessment report and the response plan were not provided for our review.

12.2 Procurement

12.2.1 Procuring before Sending Request for Approval

Section 44 (2) of the Gambia Public Procurement Authority Act 2014 states:

“A single-source procurement on the grounds referred to in sub-sections (1)(b), (c) and (d) shall be subject to approval by the Authority, which shall act on requests for approval without delay”.

Finding

Examination of the request for approval of single source procurements revealed that services were rendered before sending request for GPPA approval. Sample is shown below:

Name of Service Providers	Date of		Amount (GMD)
	Invoice	Request for approval	
West African Leisure Group	19/09/2020	26/10/2020	3,393,535
Lemon Creek Hotel	24/09/2020	26/10/2020	456,000
Atlantic Hotel	18/06/2020	30/06/2020	1,432,900
Mone Berre	22/05/2020	30/06/2020	82,600
Tropic Garden Hotel	2/07/2020	10/07/2020	1,170,100
Bambo Village Resort	10/06/2020	10/07/2020	1,357,600
Jerreh Camp	10/06/2020	18/06/2020	525,000
Kunta Kinteh Roots Camp	15/06/2020	18/06/2020	577,500
Total			8,995,235



Implication

Unjustified procurements may have been carried out leading to wastage of public resources compromising value for money.

Priority

Medium

Recommendation

In future, the committee should ensure that they abide by the GPPA rules and regulations.

Management Response

Response	Audit is hereby informed that as part of the proper execution of the national response, a Multi-sector Committee on Procurement and finance was set up with the endorsement of Cabinet. The members comprise of the Permanent Secretaries of the Ministry of Health and the Ministry of Finance as co-chair, the Director General Internal Audit, the Director General Gambia Public Procurement Authority (GPPA) and the Accountant General. This Committee was mandated to serve as a smooth and fast-track mechanism to consider and grant approvals on procurement and financial disbursements. The listed sampled procurements herein have all been reviewed and approved by the Multi-sector committee prior to the service being provided. However, due to the emergency nature of quarantine and going by the working modality agreed the committee's approval is always followed by the necessary paperwork with GPPA. Nonetheless, the audit recommendation is noted and will be complied with in future transactions.
Action to be taken	MoH Special Procurement Unit (SPU)
Officer responsible for remedial action	Permanent Secretary/SPU
Date when situation will be regularized	Done

Auditor's Further Comment

The involvement of the multi-Sector committee does not absolve them from complying with GPPA Regulations.



12.2.2 Contracts Awarded before GPPA Approvals

Regulation 13 (1) of The Gambia Public Procurement Authority Regulations 2019 states,

“Subject to section.12 (2) of the Act, any proposed contract for procurement with a value of one million dalasi and above shall be submitted to the Authority for its approval, along with the complete contract file and a recommended course of action in the format prescribed by the Authority.”

Finding

Examination of the payment vouchers and the contract documents revealed that the committee sent a request for approval to GPPA for the procurement of quarantine centres. However, it was noted that the contracts listed below were awarded before GPPA approval:

Name of Service Providers	Date of contract	GPPA Approval Date
Bambo Village Resort	22/07/2020	27/07/2020
Golden Beach Hotel Limited	26/07/2020	27/07/2020
Laico Atlantic Hotel	24/07/2020	27/07/2020
Seaview Garden Hotel	22/07/2020	27/07/2020

Implication

Unjustified procurements may have been carried out leading to wastage of public resources.

Priority

Medium

Recommendation

The committee should ensure that they comply with GPPA rules and regulations.



Management Response

Response	The listed sampled procurements herein have all been reviewed and approved by the multi-sector committee prior to the service being provided. However, due to the emergency nature of quarantine and going by the working modality agreed the committee’s approval is always followed by the necessary paperwork with GPPA. Nonetheless, the audit recommendation is noted and will be complied with in future transactions.
Action to be taken	MoH Special Procurement Unit (SPU)
Officer responsible for remedial action	Permanent Secretary/SPU
Date when situation will be regularized	Done

Auditor’s Further Comment

The involvement of the multi-Sector committee does not absolve them from complying with GPPA Regulations.

12.2.3 Non-Submission of Quotations

Regulation 126 (1) of the GPPA Regulations 2019 States “*Quotation shall be requested from at least Three registered and independent bidders*”.

Finding

We reviewed the contract document and noted that there was no evidence to indicate that the procurements were done through RFQ because the list of all the service providers (successful and unsuccessful) with their respective price quotations were not presented for review. **Details are shown below**

Service Provider	Expenditure Per Service Provider
Afa Enterprise	248,800.00
Amber Limited T/A Tropic Garden	4,207,800.00
Arcolleys Enterprise	413,893.00
Badala Park Hotel	37,730,800.00
Ballangharr Motel	237,900.00
Bambo Village Resort	8,813,600.00
Bamboo Garden Hotel	11,466,600.00
Bannas Trading	172,950.00
Baobab Holiday Resort Limited	7,095,200.00
Camp Executive Co. Ltd T/A Lemon Greek Hotel Resort	3,308,000.00



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Service Provider	Expenditure Per Service Provider
Djeliba Leisure Group Limited	3,619,800.00
Golden Beach Hotel Limited	24,929,875.00
Independence Stadium And Friendship Hotel	77,350.00
Jerreh Camp	3,077,500.00
Kairaba Beach Hotel	72,960.00
Kunta Kinteh Root Camp	2,364,000.00
Laico Atlantic Hotel	22,134,900.00
Metzy Residence Hotel	13,469,300.00
Mone Berre Enterprise	82,600.00
Prestigious Global Group Ltd	7,468,300.00
Seaview Garden Hotel	7,613,230.00
Vakani Holding Limited	11,867,700.00
West African Leisure Group Ltd	21,966,265.00
Ya Haddys Conference Catering Services	622,200.00
Yamm Enterprise	146,320.00
Total	193,207,843.00

Implication

There is a risk that single sourcing procurement process was used, and contracts awarded to favoured suppliers and therefore compromise on maximizing value for public money.

In the absence of quotations, we cannot substantiate the prices quoted by the bidders (responsive and non-responsive).

Priority

High

Recommendation

The list of all service providers (successful and unsuccessful) with their respective quotations should be provided for our review. In addition, the request for quotations sent by the Committee should also be submitted.



Management Response

Response	Management take note of the audit query and would appreciate if audit was more specific by providing the list of affected procurements for further action.
Action to be taken	MoH to provide upon audit providing the list of affected procurements
Officer responsible for remedial action	MoH
Date when situation will be regularized	

Auditor’s Further Comment

The response did not address the finding.

12.3 Payment

12.3.1 Unauthorized Payment Voucher

“Regulation 26(25b) of the Financial Regulations 2016 states,

“Vote Controllers and their delegates shall register their specimen signatures with the Accountant General, the Auditor General and the Head of Internal Audit for the purposes of –Authorising payment vouchers and the appropriate supporting documents, including

local purchase orders, petty contract vouchers, contract certificates, and pay sheets.”

Finding

We noted from the review of Payment Vouchers (PV) that a payment was made to a supplier. However, the PV was not signed by the authorising officer. Details shown below

Date	Payment Voucher	Payee	Balance
2020/0723	21PV20001698	GOLDEN BEACH HOTEL	1,034,600.00



Implication

There is a risk that this payment might not be genuine, thus compromising the internal control activities within the payment process and increasing the risk of loss of public funds.

Priority

High

Recommendation

Henceforth, all payments should be authorized by the relevant officer before payment is made.

Management Response

Response	Not provided
Action to be taken	Not provided
Officer responsible for remedial action	Not provided
Date when situation will be regularized	Not provided

12.3.2 Unpresented Receipts

Regulation 26 (21) of the Financial Regulations 2016 states,

“payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders”.

Regulation 26 (22) of the Financial Regulations 2016 states,

“In the case of imprest holders, the appropriate supporting documents must include the relevant receipts”.

Finding

From the review of 36 sampled payment vouchers, we noted that 26 payments were not supported with receipts.



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Date	Payment Voucher	Payee	Amount (GMD)
03/11/2020	21PV20002298	Amber Limited T/A Tropic Garden	688,400
06/07/2020	21PV20001504	Badala Park Hotel	5,763,800
10/08/2020	21PV20001722	Badala Park Hotel	4,155,600
08/09/2020	21PV20001889	Badala Park Hotel	3,459,000
03/11/2020	21PV20002295	Badala Park Hotel	1,951,400
17/11/2020	21PV20002432	Badala Park Hotel	2,577,200
17/12/2020	21PV20002695	Badala Park Hotel	888,000
23/07/2020	21PV20001700	Bambo Village Resort	1,357,600
25/09/2020	21PV20002043	Djeliba Leisure Group Limited	3,295,500
23/07/2020	21PV20001698	Golden Beach Hotel Limited	1,034,600
25/09/2020	21PV20002045	Golden Beach Hotel Limited	2,465,700
12/05/2020	21PV20001139	Laico Atlantic Hotel	1,980,300
10/08/2020	21PV20001721	Laico Atlantic Hotel	6,891,900
24/09/2020	21PV20002027	Laico Atlantic Hotel	1,826,100
17/11/2020	21PV20002427	Laico Atlantic Hotel	1,330,000
17/11/2020	21PV20002433	Metzy Residence Hotel	4,554,000
10/08/2020	21PV20001731	Seaview Garden Hotel	3,341,210
03/11/2020	21PV20002296	Seaview Garden Hotel	547,630
13/08/2020	21PV20001767	Vakani Holding Limited	4,030,600
24/09/2020	21PV20002026	Vakani Holding Limited	3,936,500
17/11/2020	21PV20002434	Vakani Holding Limited	3,630,400
16/04/2020	21PV20001012	West African Leisure Group Ltd	2,286,200
21/04/2020	21PV20001078	West African Leisure Group Ltd	685,860
09/06/2020	21PV20001312	West African Leisure Group Ltd	4,911,305
25/09/2020	21PV20002044	West African Leisure Group Ltd	8,403,165
10/11/2020	21PV20002329	West African Leisure Group Ltd	3,393,535
Total			79,385,505

Implication

Without receipts, we could not substantiate whether the right suppliers were paid or suppliers were paid the correct amount.

Furthermore, it is difficult to ascertain the authenticity of the transaction.

Priority

High



Recommendation

Management should ensure that all payment vouchers have sufficient and appropriate supporting documents including receipts.

Management Response

Response	Not provided
Action to be taken	Not provided
Officer responsible for remedial action	Not provided
Date when situation will be regularized	Not provided

12.4 Monitoring

12.4.1 Response/Work Plan not Provided

Finding

From our discussion with the Director of Public Health, we noted that the monitoring and evaluation team set up by the multi-sector committee was using a response plan to respond to the crisis. However, we were not provided with this plan for our review.

Implication

There is risk that there is no response plan in place leading poor coordination

Priority

High

Recommendation

If the plan is available, it should be provided for our review.

Management Response

Response	A National Covid-19 Response Plan came into effect in March 2020 and widely shared with stakeholders and partners. A copy of these is hereby provided in (soft copy) while a hard copy will be submitted when printing is completed.
Action to be taken	Printout to be submitted



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Officer responsible for remedial action	Permanent Secretary
Date when situation will be regularized	1 week after submission of Management response

Auditor’s Further Comment

Neither the soft copy nor the hard copy of the National Covid-19 Response Plan was provided for our review up to the finalisation of the report.

12.4.2 Monitoring and Evaluation Report not Provided

In accordance with Part II (A10) of the contract document

“Each room to be used as a quarantine centre must be fumigated before any quarantine person occupies and after use”.

Finding

We noted from the interview with the Director of Public Health Services that the monitoring and evaluation team responsible for the fumigation of the quarantine centres. However, the monitoring and evaluation report was not provided for our review.

As a result, we could not substantiate whether the rooms were fumigated before and after usage to prevent the spread of the virus.

Implication

Failure to fumigate the room could slow down the containment of the pandemic.

Priority

High

Recommendation

Monitoring and evaluation reports should be available at all times



Management Response

Response	We are referring to the fumigation reports which was shared with the audit team in an email. This is given in a database. The audit team should note that we were responding to a pandemic for which any delay in response could lead to loss of lives
Action to be taken	The fumigation database was submitted
Officer responsible for remedial action	Permanent Secretary and Director of Public Health Services
Date when situation will be regularized	Two weeks after submission of response

Auditor's Further Comment

The fumigation report shared via email was reviewed. However, the information in the report was about the public places and schools fumigated within the country. The report did not cover quarantine centres.

12.4.3 Improper Monitoring of Self-Isolated Individuals

Finding

Interview with the Director of Public Health Services revealed that the idea of allowing individuals to self-isolate instead of sending them to quarantine centres was not effectively executed as some of those individuals were reluctant to follow the protocols and there was no proper monitoring system in place for the self-isolated individuals.

Implication

Improper monitoring of self-isolating individuals will increase the risk of spreading the virus.

Priority

High

Recommendation

The monitoring and evaluation team should properly monitor self-isolated individuals to prevent them from going against the COVID-19 protocols.



Management Response

Response	A robust monitoring system is in place for not only the general case surveillance but also specifically for the self-isolated individuals in their homes. However, MoH note the need to strengthen this area where MoH teams often face some challenges in getting the cooperation of the affected individuals.
Action to be taken	Strengthening of the monitoring by devising new strategies
Officer responsible for remedial action	Permanent Secretary and the Head of Surveillance
Date when situation will be regularized	As the response progresses



13 Detailed Finding- Relief Package for Overseas Students

13.1 No Documented Policy or Guideline on the Distribution of Relief package for Overseas Students

Finding

Discussion with officials at the Ministry of Higher Education Research, Science and Technology (MoHERST) revealed that there was no documented Policies or Guidelines in respect of the management of funds allocated for the support of overseas students.

Further discussion revealed that students that do not receive annual stipend from government are entitled to receive the Covid-19 relief fund. However, the Ministry could not provide the policy or guideline.

Implication

There is risk that the payments could be made to overseas students who are not entitled to receive the allowance.

Priority

High

Recommendation

Management should ensure that there is clear policy or guideline for the management relief package to overseas students.

Management response

Response	The response package was meant for students who are not on Gambia Government scholarships. In the process of implementation, the Ministry receives list of students from either Embassies, Foreign Affairs and Consulates depending on which of these is involve in the process. The Ministry of Higher Education Research Science and Technology, upon receipt of the list of students, would do the necessary tabulation of the number of students versus total amount of funds to be disbursed, USD\$300 per student, and make a request to Ministry of Finance for disbursement to the responsible Embassy for payment to beneficiary students.
Action to be taken	



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Officer responsible for remedial action	
Date when situation will be regularized	

Auditors Further Comment

The Management response was not substantiated with evidence therefore this finding remains unresolved.

13.2 Differences Between Amount Received and Paid to the Beneficiaries

Regulation 9 (6) of Financial Regulations 2016, states,

“Sub-Treasury accounts officers shall keep cashbooks and promptly enter all moneys received or paid by them as public officers and these entries shall be supported by receipt or payment vouchers”.

Regulation 26 (24) of Financial Regulations 2016 states that,

“where the payment voucher covers payments to more than one person, for example, to a group of employees, the voucher shall be –(a) prepared in the title of the Vote Controller of that department or station; and (b) supported by the appropriate time pay sheets or attachment lists”.

Finding

During the review of payment vouchers, we observed that Ministry of Higher Education Research, Science and Technology (MoHERST) paid D 6,370,623 to various embassies for payment to overseas students. However, review of the Embassies’ Cashbooks indicated that D4, 990,437.92 was paid resulting to a difference of D1, 380,185.08. Details are shown in **Annex R**.

Implication

There is a risk that funds allocated to support students were not used for the intended purpose.

Priority

High



Recommendation

Management should provide detailed explanations supported by evidence on how the difference was used.

Management response

Response	As stated above, MoHERST’s role in the implementation of the stimulus package was to, based on the list of students received from authorities of each benefiting country (Embassy, Foreign Affairs or Consulate), tabulate the total amount of funds required for that country and then do a request to the Ministry of Finance and Economic Affairs for disbursement of the total amount to the authority concern (Embassies) who then implement payment to individual students. These payments are supposed to be made on the regulation that every student to received USD\$300. To this end, the Ministry is of the view that it is the authorities in charge of payment (Embassies) who can actually provide evidence and or explanation on any difference that resulted in the process. The MoHERST was never directly involve in payment process and therefore could not provide any explanation and or evidence on any difference thereof.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

13.3 Payment Not Signed by Beneficiaries

Regulation 26 (24) of Financial Regulations 2016 states that

“Where the payment voucher covers payments to more than one person, for example, to a group of employees, the voucher shall be –(a) prepared in the title of the Vote Controller of that department or station; and (b) supported by the appropriate time pay sheets or attachment lists”.

Finding

A review of the payment vouchers and supporting documents provided in the embassy returns revealed that payments amounting to D 76,382.42 were claimed to have been made to the under listed beneficiaries. However, we noted that there was no evidence to suggest that the beneficiaries have received the monies allocated to them as there was no signatures to support the payments. Details are shown below.



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Gambia Embassy-China				
Names	USD	Rate	GMD	
Nurudeen Mbaye	300	51.80	15,540.00	
Omar N. Keita	300	51.80	15,540.00	
Makaireh Dampha	300	51.80	15,540.00	
Sub-total			46,620.00	
Abu Dhabi				
Name	USD	Rate	AED	GMD
Mustapha Mbaye	E	3.66	1062	14,881.21
Sanusi Jallow	290	3.66	1062	14,881.21
Sub-total				29,762.42
Total				76,382. 42

Furthermore, we found in the monthly returns of the Gambia High Commission in Abuja that payments made in the name of authorized persons to receive the money on behalf of the beneficiaries were neither supported with recipients' signature nor any bank transfer evidence seen in the documentation.

Details are shown below.

Date	PV No.	Beneficiaries	Authorized person	USD	GMD
Abuja					
19.10.20	10PV0047	Capt. David Njie; Capt Momodou Jallow; Lt Amadou Bojang; Mr Ousman Jallow	Assan Sar	1,200	62,160
19.10.20	10PV0045	Abdoulatif Daffeh	Lamin Jaiteh	300	15,540
19.10.20	10PV0049	Con. Sambou Barrow	Assan Sarr	300	15,540
Total					93,240

Implication

In the absence of the beneficiaries' signatures against their names in the attached payment voucher list, it will be difficult to ascertain whether the beneficiaries have received their payments.

Priority

High



Recommendation

Management should provide evidence to confirm that the under-listed students have received their money or that the amount involved be recovered without delay.

Management response

Response	With reference to the findings, and as explained, MoHERST never implemented any payment to any individual student and therefore is not in any position to provide and or explained the circumstances in which payments were made to individual students. We are of the view that the Embassies, to whom funds are directly disbursed, could be the one in position to explain the circumstances surrounding the payment process and therefore provide or explain the issue of lack of payment vouchers and evidence of authorization.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

13.4 Unconfirmed Payment to Students

Regulation 9 (6) of Financial Regulations 2016 states

“Sub-Treasury accounts officers shall keep cashbooks and promptly enter all moneys received or paid by them as public officers and these entries shall be supported by receipt or payment vouchers”.

Regulation 26 (24) of Financial Regulations 2016 states that,

“where the payment voucher covers payments to more than one person, for example, to a group of employees, the voucher shall be –(a) prepared in the title of the Vote Controller of that department or station; and (b) supported by the appropriate time pay sheets or attachment lists”

Finding

We noted that a payment voucher amounting to D1, 134,420 was sent by the Accountant General Department to the Gambian Embassy in Algeria for the Covid-19 relief package



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in respect of the Gambian students in Algeria. We further confirmed that this payment was received by the Embassy.

However, during the review of the payment vouchers and cashbooks returns of the Embassy, we could not trace any transaction related to Covid-19 support to students in the cashbook nor the physical payment voucher to confirm whether payments were made to the students by the Embassy. The detail is shown below.

Date	Receipt No.	\$	Rate	GMD	Remark
30/09/2020	3533712	21,884.00	51.78	1,133,153.52	This amount was paid on the 30 Sept 2020. Reference to 27PV20000538.

Priority

High

Implication

We could not confirm that payments sent to the Embassy were eventually distributed to the students.

There is a risk that funds were not used for their intended purpose.

Recommendation

We recommend management to provide us with all the payments made to the beneficiaries with their supporting documents.

Management response

Response	The Ministry wish to bring to your attention that the funds disbursed to the Gambian Embassy in Algeria, D1, 134,420.00 was actually for students studying in Egypt and not in Algeria. Attached herewith is the list of beneficiary students studying various universities in Egypt for reference.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



13.5 Payments Made to Unauthorized Persons

Regulation 26 (42) of Financial Regulations 2016 states,

“the authority from a payee for a third party to receive payment on his or her behalf shall be – (a) in writing; (b) authorised by a Vote Controller or Principal Accountant, (c) attached to the payment voucher; and (d) accompanied by the national identity card or passport of the payee.

Finding

Review of payment vouchers revealed that payments were made to third parties for which no authority was provided. Details are shown below.

Abuja High Commission

Date	PV No.	Beneficiaries	Authorized person	Paid to	USD	GMD
19/10/20	10PV0051	Jesse Alexandra and others	Muhammed Kinteh	Jesse Alexandra Brisibe	6,600	341,880
17/06/20	10PV0033	Omar Manjang	No authority seen	Nyamedor Evans Courage	300	15,438
Total						357,318

Turkey Embassy

Date	Voucher No.	Details	GMD	Rate	EURO
15/10/2020	10	Payment of Covid 19 relief package to the students in Cyprus	574,893.36	59.91	9,595.95
15/10/2020	11	Payment of Covid 19 relief package to the students in Cyprus	916,721.85	59.91	15,301.65
15/10/2020	12	Payment of Covid 19 relief package to the students in Cyprus	901,184.19	59.91	15,042.30
TOTAL			2,392,799.40		39,939.90

Priority

High

Implication

In the absence of authorization, it will be difficult to ascertain whether the payments were actually made to the intended beneficiaries.



Recommendation

Management should provide evidence of authorisation for these payments, or the amount recovered.

Management response

Response	As mention in 3.4 above, the Ministry wish to emphasized that it has not made any payment and was not involved in paying monies to beneficiaries. Therefore, the Ministry wish to inform you that, the Embassies/Financial Attaches, to whom funds were disbursed to and who made payment to beneficiaries could be in the position to explain circumstances surrounding the payment process and in this case on third party payments involving authorization.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

13.6 Payment without Sufficient Documentation

Regulation 25 (21) of the Financial Regulations states,

“payment voucher shall be accompanied by appropriate supporting documents which may include original invoice, time pay sheet and Local Purchases Order.”

Regulation 26 (42) of Financial Regulations 2016 states

“the authority from a payee for a third party to receive payment on his or her behalf shall be – (a) in writing; (b) authorized by a Vote Controller or Principal Accountant; (c) attached to the payment voucher; and (d) accompanied by the national identity card or passport of the payee”.

Finding

Review of payments made to overseas students showed that there were 19 payments to students amounting to D3, 100,809.2 raised without sufficient documentation. Details can be seen in **Annex S**.



Priority

High

Implication

Without adequate documentation, we cannot confirm if these students are the actual recipients of these funds, increasing the risk of fictitious payments.

Recommendation

We recommend management to provide the necessary documentation to substantiate the payments.

Management response

Response	Again, the Ministry wish to restate that since it has never made any payment directly to beneficiaries, it therefore, cannot explain or provide evidence on payment and all other issues surrounding the process of payment to beneficiaries. Rather, Embassies/Financial Attaches, to whom funds were disbursed to should be able to explain or provide the necessary explanation or evidence to corroborate these issues.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

13.7 Double Payments to Students

Regulation 25 (21) of the Financial Regulations states:

“payment voucher shall be accompanied by appropriate supporting documents which may include original invoice, time pay sheet and Local Purchases Order.”

Finding

Review of payment vouchers revealed that Lamin S. Camara and Abdourahman Jallow included as recipients in the payment below, were also paid individually on separate payment vouchers numbers 16D and 13D amounting to D15,537.66 and D15,537.66



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respectively but the payments did not have adequate supporting documents to support the payments.

Date	Voucher No.	Details	GMD	Rate	Euro
26/06/2020	J14	Payment of Covid 19 relief package to the students in Cyprus	92,079.86	51.33	1,793.88

Priority

High

Implication

There is a risk that these people may be paid twice or were not actual recipients of the amount claimed to have been paid.

Recommendations

Management should provide adequate explanation relating to these payments.

Management response

Response	As repeatedly stated above, this Ministry, was never in charge of making payments to beneficiaries and therefore, is not in any position to explain or provide evidence on how payment was made or what actually happened in the process of payment to beneficiaries
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



13.8 Unaccounted Receipt of Covid-19 Funds

Regulation 9 (b) of the Financial Regulation states,

“financial officers should collect, and bring to account promptly under the proper heads, sub-heads and items all monies received him/her.”

Finding

From the review of receipt and payment vouchers, we noted that there were discrepancies amounting to D 2,640,461.47 between the amount claimed to have been remitted to the Embassies and the amount recorded in their cashbooks. Details can be seen in **Annex T**.

Priority

High

Implication

There is a risk that the total amount sent to the embassy for onward distribution was not provided for review. As a result, the accuracy and completeness of Covid-19 relief paid to student could not be confirmed.

Recommendation

We recommend management to provide evidence of the receipt of the overpaid amount.

Management response

Response	The Ministry is pleased to inform you that its role in the implementation of the Stimulus Package stops at tabulation of total funds needed based on student lists received for each country and request for allocation and disbursement from the Ministry of Finance to the rightful embassies/Financial Attaches. Once this process is completed by the Ministry, its role in the process ends and it is the embassies/Financial Attaches who are responsible for receiving and making payments.
Action to be taken	
Officer responsible for remedial action	



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Date when situation will be regularized	
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13.9 Payments to Ineligible Beneficiaries

Finding

Through our discussion with the Principal Assistant Secretary, Ministry of Higher Education, Research, Science and Technology (MoHERST), we noted that the support to Gambia overseas students was only meant for those who were not receiving stipend from the Gambia Government. However, our review of lists of Gambia Government scholarship obtained from the Personnel Management Office (PMO) and MoHERST revealed that payments totalling USD 4,100 were made in respect of students who were receiving stipends from the Gambia Government. The table below shows the details.

Name	School	Scholarship	Country	USD
Alhagie L. Jammeh	Eastern Mediterranean	PMO	Uganda	300
Ansumana Ceesay	COMSATS University	PMO	Pakistan	300
Binta Jabang	Ghana Institute of Management and Public Administration (GIMPA)	PMO	Ghana	300
Cherno Bah	Kwame Nkrumah University of Science and Technology	PMO	Ghana	300
Ebrima Drammeh	Ghana Institute of Management and Public Administration (GIMPA)	PMO	Ghana	300
Francis Jatta	Sains Malaysia	PMO	Malaysia	300
Mariama Daffeh	Ghana Institute of Management and Public Administration (GIMPA)	PMO	Ghana	300
Musa K.S Yarboe	Ghana Institute of Management and Public Administration (GIMPA)	PMO	Ghana	300
Sainey Ceesay	University of Ghana	PMO	Ghana	300
Lamin Sanyang	Kwame Nkrumah University of Science and Technology	PMO	Ghana	300
Mary Sibi Jatta	Kofi Annan (KAIPCTC)	PMO	Ghana	300
Ousman Sanneh	University of Turin	PMO	Italy	300
Almamie Mankajang	Cyprus International University	PMO	Turkey	300
Ebrima Jatta	N/A (Name of the school was not in list and payment)	MoHERST	Russia	300
Total				4,100

Priority

High



Implication

Payment to ineligible beneficiaries might result to an unnecessary increase in expenses for the government.

Recommendation

Management should ensure that payments are made to eligible students only.

Management response

Response	The Ministry wish to inform you that it is not the authority in charge of awards under the Personnel Management Office (PMO). However, during the payment of the Relief Package, the Internal Audit of the Ministry requested a list from PMO for verification and would wish to inform you that none of the listed students in the said list appeared on that list received by the Ministry from PMO.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	



14 Detailed Findings- Payment to Tourist Workers and Tourism Industry

14.1 CONTROLS

14.1.1 Eligibility Criteria

Finding

From information gathered during the entrance meeting on 2 November 2021 and discussion with the Director General of GT Board and team, we were informed that the eligibility criterion used for the distribution of the funds to the beneficiaries was based on the beneficiaries having a valid operational license. However, our findings revealed that there were several beneficiaries who benefited from the relief package, but their valid operational licenses or approved application forms were not provided for our review. The list of affected beneficiaries is shown in **Annex U**.

Implication

There is a risk that some of the beneficiaries who are entitled to receiving the relief support may not have benefitted, thus defeating the purpose of the relief package.

Diverting from the original criterion set will increase the risk of some businesses not renewing their licenses, leading to loss of revenue to the Board.

Priority

Medium

Recommendation

We recommend documentary evidence stating the reasons for the payment made to beneficiaries without meeting the eligibility criterion.

In future management should only pay to beneficiaries if they meet the eligibility criterion.

Management Response:

Response	The beneficiaries listed in Annex U to this report are all registered businesses in our licensing data base. However, most of them failed to regularize their licensing status with the Board due to the covid-19 pandemic which affected the business, while others are having previous year's outstanding arrears of licensing fee to settle with the Board.
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	We have our Ministry's blessing for them to be supported with the covid-19 the relief packages to sustain the business during the Covid-19 pandemic period.
Action to be taken	Done
Officer responsible for remedial action	Done
Date when situation will be regularized	Done

Auditor's Further Comment

The Ministry's approval for the payment to the ineligible beneficiaries was not presented for our review.

14.1.2 Difference Between Amount Received and Distributed

Finding

From the review of the cash book, bank statement and the payment vouchers, we noted a difference of D7, 821,105 between amount paid to GTBoard by the government for onward distribution to the beneficiaries and the actual amount distributed. Detail is shown below.

Amount Received GMD	Amount Distributed GMD	Difference GMD
55,685,000.00	47,863,895	7,821,105

Implication

There is a risk that funds are not used for the intended purpose.

Priority

High

Recommendations

Management should ensure that the undistributed amount is refunded.

Management Response

Response	The difference is due to the deduction done on some of the beneficiaries with outstanding balances with the GT Board on operational license fee from 2019 and below.
Action to be taken	Done
Officer responsible for remedial action	Done
Date when situation will be regularized	Done



Auditor’s Further Comment

The fund was to support the hotel industry’s operational activities not to settle their outstanding liabilities. The reduction of the amounts allocated to them will defeat the purpose of the relief package as it will affect their operating activities.

14.1.3 Unbudgeted Payment

Finding

Our review of the payment vouchers, budget and cashbook revealed that there were payments made to the various associations in the tourism industry and some individuals amounting to GMD1, 840,000 which were not budgeted for. Details are shown in the table below.

Date	Payee	Sector	Reference	Amount (GMD)
10/10/2020	Bird Watchers Association	Bird Watchers	PV17-5308	100,000
12/10/2020	Craft Market Federation	Craft Market	PV17-5313	100,000
14/10/2020	Fruit Sellers Association	Fruit Sellers	PV17-5309	100,000
14/10/2020	Ndey Kebbeh	Fruit Sellers	PV17-5704	100,000
14/10/2020	Boat Fishing Association Of Denton Bridge	Equipment Hirer	PV17-5304	100,000
23/10/2020	Fatou Sanyang	Hair Dressers	PV17-5944	100,000
02/11/2020	Juice Pressers Association	Juice Pressers	PV17-5311	100,000
02/11/2020	Pa Amadou Bah	Informal Sector	PV17-5164A	50,000
03/11/2020	Top Shop	Craft Market	PV17-5184A	50,000
03/11/2020	Kebba Ansu Manneh	Informal	PV17-5165A	50,000
04/11/2020	Sheikh Tijan Bah	Informal	PV17-5244	140,000
04/11/2020	Tabora Bojang	Informal	PV17-5166A	50,000
04/11/2020	Njie Baldeh	Informal	PV17-5167A	50,000
04/11/2020	Yunisa S Saliu	Informal	PV17-5168A	50,000
04/11/2020	Chef Association	Hotel	PV17-5234	100,000
04/11/2020	TTAG	Travel Agency	PV17-5305	200,000
04/11/2020	Gambia Hotel Association	Hotel	PV17-5303	200,000
02/12/2020	Tourist Guide Association	Tour Operator	PV17-5307	100,000
07/12/2020	Tourist Taxi Association	Tourist Taxi	PV17-5306	100,000
Total				1,840,000

Implication

There is a risk that some of the beneficiaries who are entitled to receive the relief support might not benefit or might receive less, thus defeating the purpose of the relief package.

Priority

Medium



Recommendation

We recommend documentary evidence outlining the reasons for these unbudgeted payments.

Going forward the various associations in the tourism industry should be included in budget for them to benefit.

Management Response

Response	Cognizant of the fact that the various association in the tourism industry benefited from the covid-19 funds whilst they were not included in the budget. The board felt Associations play important role in the tourism industry and Covid-19 pandemic impacted their operations and we therefore deem it necessary to support them so as to meet their liabilities.
Action to be taken	Done
Officer responsible for remedial action	Done
Date when situation will be regularized	Done

Auditor’s Further Comment

The budget should have been revised to accommodate all the relevant stakeholders within the industry.

14.2 PAYMENTS

14.2.1 Difference between Cash Withdrawals and Total Payments

Finding

We noted during the audit that a total amount of D11, 800,000 was withdrawn for distribution to the informal sector. However, from the information presented for our review, we noticed that D11, 298,000 was distributed to the beneficiaries leading to an undistributed amount of D502, 000 that was not paid back into the authority’s bank account. Details are shown in the table below.

Date	Payee	Reference	Amount (GMD)
02/11/2020	Pa Amadou Bah	PV17-4823A	1,000,000
02/11/2020	Pa Amadou Bah	PV17-5385	300,000
02/11/2020	Ousman Tamedou	PV17-5431	1,500,000
02/11/2020	Pa Amadou Bah	PV17-4829A	1,000,000
02/11/2020	Pa Amadou Bah	PV17-5192	1,000,000
02/11/2020	Pa Amadou Bah	PV17-5141A	2,000,000



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Date	Payee	Reference	Amount (GMD)
02/11/2020	Pa Amadou Bah	PV17-5144A	2,000,000
02/11/2020	Pa Amadou Bah	PV17-5216	1,000,000
02/11/2020	Ousman Tamedou	PV17-5268	1,000,000
02/11/2020	Pa Amadou Bah	PV17-5269	1,000,000
Total Withdrawal from the Bank			11,800,000
Total Cash Payments to Beneficiaries			11,298,000
Difference			502,000

Implication

There is a risk that the undistributed funds are not accounted for which might lead to misappropriation of public funds.

Priority

Medium

Recommendation

The undistributed amount should be paid back to the authority's account.

Management Response

Response	Part of the cash withdrew for the informal businesses were used for the formal business. The reason been those businesses were without a business account, especially those in the province. So in order to avert such turbulences as it was during the peak of covid-19, cash were given to them but they were equally advice to open a business account going forward.
Action to be taken	Done
Officer responsible for remedial action	Done
Date when situation will be regularized	Done

Auditor's Further Comment

No evidence was presented on how the difference of D502,000 above was accounted for.



14.2.2 Payments without Appropriate Signature

Regulation 26(37) of the Financial Regulations 2016 states that:

“A payee shall sign the payment voucher for any cash payment that he or she receives.”

Finding

From the review of the list of beneficiaries from the Gambia Tourism Board (GTBoard), we discovered that there were several beneficiaries who did not sign the document to acknowledge receipt of the amount paid to them. We also noted signatures appended on behalf of some beneficiaries. See the scanned copy below for more information.

Janjang'ureh Tourist Guide.

<i>30/10/2020</i>	<i>Isatou Foon</i>	<i>Tourist Guide</i>	<i>6000</i>	<i>[Signature]</i>
<i>"</i>	<i>Omar Jamsel</i>	<i>"</i>	<i>"</i>	<i>for Isatou Foon</i>
<i>"</i>	<i>Jalanga Danso</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Muhammed Kebbel</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Muhammed Jounel</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Muhammed L. Saidilal</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Musa Foon</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Sunbary Camara</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Mariam Njie</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Alicu Diallo</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Seady Banyang</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Lamin Mb Beita</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Kebba Sarjo</i>	<i>"</i>	<i>"</i>	<i>[Signature]</i>
<i>"</i>	<i>Omar Jatta</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Sathou Ceesay</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Fatou Saidy</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>Shakir Omar Jatta</i>	<i>"</i>	<i>"</i>	<i>"</i>
<i>"</i>	<i>"</i>	<i>"</i>	<i>"</i>	<i>"</i>

Implication

Without signatures of beneficiaries, we might not know if the amounts actually reached the intended beneficiaries.

Priority

High



Recommendation

Management should provide evidence that payments were received by intended beneficiaries or amounts refunded.

Management Response

Response	<p>The sitting MP for Janjanbureh Hon. Omar Jammeh was the Head of the Janjanbureh Tourist guides at the time the covid-19 funds were distributed. He received the Covid-19 relief funds on behalf of the Janjanbureh tourist guides association for onwards dissemination to all beneficiaries on the list.</p> <p>This was done during the peak period of Covid where social distancing was enforced, and thus the only option available was for the Chief guide to collect the funds for the guides association since the guides were not stationed in one locality.</p>
Action to be taken	Done
Officer responsible for remedial action	Done
Date when situation will be regularized	Done

Auditor's Further Comment

There was no evidence presented to us to confirm that the beneficiaries received their entitlements.

14.2.3 Unpresented Registration Document

Finding

We noted during the review of the registration documents that some businesses in the formal and informal sectors were paid from the Covid-19 fund, but evidence of registration with GT Board is not provided for our review.

In the absence of the registration documents, we could not ascertain whether they had a valid operating license with GT Board to fulfil the eligibility requirement to qualify for the relief. See **Annex V**.

Implication

Payments might be made to ineligible businesses.

Priority

High



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Recommendation

We recommend that management to provide us the with all registration documents for our review.

Management Response

Response	<p>These are informal sector businesses whose licensing registration is quite different from the formal sector.</p> <p>The informal sector businesses are represented by their association whose responsibility is to ensure that all the individuals registered with the association renew their annual operation license and GT-Board issued their respective TDA ID Card.</p> <p>So there is no specific file open for each individual operating in the informal sector. Annual registration forms for each of the individual operating in the informal sector are filed in their respective Business sector files which can be provided upon your request.</p> <p>However, you will realized that most of the informal sector vendors did not renewed their license registration on time prior to disbursement of covid-19 funds but we can ascertain that they all existing businesses operating in the tourism industry.</p>
Action to be taken	None
Officer responsible for remedial action	None
Date when situation will be regularized	None

Auditor’s Further Comment

The list below remains unresolved at the finalization of this audit.

NO	Name	Particulars	Amount
2 Craft Market			
1.	Abdoulie Conteh	Craft Vendor	6,000
2.	Amadou Jawo	Craft Vendor Palma Rima	6,000
3.	Bai Mass Sillah	Craft Vendor	6,000
4.	Binta Jatta	Craft Vendor Fajara	6,000
5.	Eliman Bobb	Craft Market	6,000
6.	Fatou Lowe	Craft Market	6,000
7.	Fatou Sanyang	Craft Vendor Fajara	6,000
8.	Fatou Sanyang	Craft Vendor	6,000
4. Hair Dressers			
9.	Fatou Njie	Hair Dresser julas	6,000
Juice Pressers			
10.	Modou Ceesay	Juice Presser Palma	6,000
7. T Taxi Drivers			
11.	Amadou Barry	Tourist Taxi drivers	6,000



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NO	Name	Particulars	Amount
12.	Buba Janko	Tourist Taxi S/G	6,000
13.	Landing Bojang	Tourist Taxi Atlantic	6,000
14.	Omar Fofana	Tourist Taxi S/Gambia	6,000
15.	Tairu Kujabi	Tourist Taxi (Palma Rima	6,000
8. Miscellaneous			
16.	Mamie Joof	Message Studio Kololi	6,000
17.	Bakary B. Darboe	Ocean Bay	6,000

14.2.4 Overpaid Beneficiaries

Finding

According to the budget Provided, Equipment hirers and Bars & Restaurants are entitled to GMD 50,000

Review of the budget and the payment documents revealed that some beneficiaries were paid more than the amount they were entitled to. Details can be seen in the table below.

Date	Payee	Reference	Amount Paid	Budget per Beneficiary	Overpayment GMD
Equipment Hirer					
10/19/20	Gambia River Excursion	PV17-5188	100,000	50,000	50,000
10/10/20	Jatta Easy Quad Excursion	PV17-5130A	100,000	50,000	50,000
Bars & Restaurants					
10/10/20	Jays	PV17-5363	100,000	50,000	50,000
11/02/20	Manlafi Touray (New Wild Monkey & Ninki Nanka)	PV17-5299	100,000	50,000	50,000

Implication

There is a risk that some of the beneficiaries who are entitled to receiving the relief support may not benefit, thus defeating the purpose of the relief package and increasing the risk of mismanagement of public funds.

Priority

High

Recommendation

We recommend provision of documentary evidence for the reasons of the overpayments.



Management Response

Response	There is no clear indication of over payment as mentioned in your report. All the businesses mentioned therein for been over paid have two separate business entities as follows: 1. Gambia River Excursion – (Janjanbureh Camp and Lamin Lodge) 2. Jatta Easy Quad Excursion – (Boat Service and Restaurant) 3. Jays - (operating on two licensing businesses) 4. Manlafi Touray – (new wild monkey and ninki Nanka)
Action to be taken	Done
Officer responsible for remedial action	Done
Date when situation will be regularized	Done

Auditor’s Further Comment

From the review of the bank statement, we noted that two payments (cheque numbers 01439002 and 01439003) dated 23 October 2020 totalling to D200,000 were paid to Gambia River Excursion resulting to overpayment of D100,000.

14.2.5 Variance on Budgeted and Actual Amount for Airline Agencies

Finding

Our review of the budget prepared for the covid-19 relief funds earmarked for airline agencies totalling D 750,000 and noted that D 650,000 was paid resulting in a variance of D100, 000.

Descriptions	Date	Payee	Reference	Amount
Budget	Travel Agencies			750,000
Payment made	08.10.2020	Airline And Travel Agency Association	PV17-5524A	650,000
Variance				100,000

Implication

There is a risk that the unspent balance might be used for unintended purpose.

Priority

Medium



Recommendation

Management should return the unspent balance.

Management Response

Response	We later realized that some of the Airlines were omitted at the planning stage of the Budget preparation. Therefore upon receipt of the covid-19 Relief funds, Management decided to reduce the budgeted allocation so as to accommodate the entire beneficiary Airlines
Action to be taken	Done
Officer responsible for remedial action	Done
Date when situation will be regularized	Done

14.2.6 Unverifiable Beneficiaries

Finding

Following the review of the list of licensed/registered guest houses provided for audit, we noted that the following guest houses were included in the list of beneficiaries and claimed to have received payment. However, we could not confirm, their existence since their details such as location and telephone numbers were not provided for verification. Details are shown below.

Names	Phone Number	Particulars	Amount	Location
Jankey Bojang	Not provided	Sibo’s Apartment	50,000	
Bakary Sanyang	Not provided	Ndemban	50,000	Ndemban
Ousman Kanyi	Not provided	Traveller’s lodge	50,000	
TOTAL			150,000	

Implication

There is a risk that these guest houses did not exist or might have ceased to operate.

Priority

High

Recommendation

In the absence of confirmation of the existence of these guest houses, management should return the amount.



Management Response

Response	<p>The mentioned guest houses listed are all tourism establishment licensed by the GT-Board.</p> <ul style="list-style-type: none"> i. Ndemban is an Eco-friendly Lodge built by GT-Board and managed by the Ndemban village community. ii. Traveller’s lodge is located in Basse <p>The above two benefited from the Covid-19 relief Funds.</p> <p>However, be informed that we do not have any record of Sibo’s Apartment in our list of beneficiaries of Covid-19 relief support.</p>
Action to be taken	Done
Officer responsible for remedial action	Done
Date when situation will be regularized	Done

14.2.7 Guest Houses Recorded as Paid but did not Receive Payment

Finding

Our review of documents revealed that 3 beneficiaries were paid. However, during our interview with them, we were informed that they did not benefit from any support. Details are shown below

Names	Phone Number	Particulars	Amount GMD	Location (village/Town)	Region
Foday Colley	3704174/ 7229214	Pipeline Motel	50,000	Soma	LRR
Ebrima Sanyang (Ali Kasirr)	7773678/ 7827914	Jem guest house	50,000	Basse Kabakama	URR
Seedy Sanyang		Tabaning Sita	50,000	Soma	LRR
Total			150,000		

Implication

There is a risk that these funds never reached the intended beneficiaries increasing the risk of misappropriation of funds.

Priority

High

Recommendation

Management should ensure that the amounts are recovered.



Management Response

Response	<p>We refute the claim advance herein that the listed business denied receipt of Covid-19 relief funds.</p> <p>We confirm to you that all the businesses listed have benefited the fund.</p> <ol style="list-style-type: none"> 1. Jem guest house funds was received by Ebrima Sanyang 2. Pipeline motel was received by the manager on duty during the visit <p>Tabaning Sita funds were received by the Manager on duty during the visit.</p>
Action to be taken	Done
Officer responsible for remedial action	Done
Date when situation will be regularized	Done

Auditor’s Further Comment

We cannot confirm that they received the fund, because the managers informed us that they didn’t receive any funds from GT Board. The owners of Pipeline Motel and Tabaning Sita told us they don’t know the names of the recipients.

14.2.8 Lack of Reporting of the Distribution Process

Finding

Discussion with officers at the GT Board revealed that there was no report for the activities of the funds received both internally and externally indicating how the distribution process was undertaken.

Implication

This is an indication of weak internal control procedure as there was no evidence of monitoring and supervision of the payment process.

The ministry might not know how the funds were distributed and who benefited from the support.

Priority

High

Recommendations

In future, reporting requirements should be included in the agreement as a deliverable which will improve monitoring, supervision and accountability.



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GT Board as the institution responsible for the distribution of the funds should write a report about the distribution process from the receipt of the funds to the final distribution.

This report should be sent to the providers of the funds to promote transparency and accountability of the funds.

Management Response:

Response	We agree with the auditors that no written report was done. However, we were in constant briefing with our line Ministry on the progress of the distribution during our weekly briefing on COVID-19 funds allocations and distribution.
Action to be taken	Done
Officer responsible for remedial action	Done
Date when situation will be regularized	Done



15 Detailed Findings- Relief Package for Media Houses

15.1 Committee Operational Expenses Exceeds the Policy Requirement

Section 10(c) I of the Grant Management Policy states:

“An amount of D500, 000.00 shall be allocated to the Grant Management Committee for their periodic meetings, on-site monitoring & reporting, and any other activities related to the management of the funds”.

Finding

During the review of the payments made in respect of the Grant Management Committee (GMC), we noted excess expenditure totalling GMD 160, 900.00 incurred by GMC. As a result, overspending of funds by the Committee suggest that funds were not managed in accordance with the policy or internal control over the management of the funds were weak. Details are shown in **Annex W**.

Implication

There is a risk that the budget was unrealistic which might result to excess expenditures that could deprive intended beneficiaries from achieving the required benefits.

Priority

High

Recommendation

The Committee should provide evidence to substantiate the overspending and ensure that the excess is recovered immediately.

Management Response

Response	On this particular query, the GMC notes that even though there was no explicit provision on the policy document to exceed the D500, 000 initially allocated for the GMC's operational costs, there was a compelling need to implement a second Monitoring and Evaluation (M&E) exercise in order to address some issues that arose from the midterm M&E activity. Therefore, the GMC had to make some
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	<p>virement from the D500, 000 allocated for media personnel infected with COVID 19, which was never claimed.</p> <p>Consequently, the GMC henceforth unanimously agreed at a meeting on the 7th of May 2021 to vire up to D160, 900.00 from the D500,000 set aside for those infected with COVID 19 and for which we accordingly sought approval from the Honorable Minister.</p> <p>The meeting minutes and approval details are attached as part of the annexes for further verification.</p>
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor’s Further Comment

We reviewed the minute sheet and noted the Minister approved for the use of the unutilised funds be redistributed among eligible media houses and for GMC. However, the approval is not clear on whether approval was given for an additional virement of GMD 160, 900.00 to be spent on the GMC.

15.2 Unconfirmed Balances

Section 8 of the Grant Management Policy states:

“The Grantee shall keep and maintain proper and up-to-date records of any transaction carried out under this Policy and must fully disclose such to duly authorised persons to facilitate verification of information, monitoring and audit”.

Finding

We performed confirmation of the funds disbursed to support the Media Houses for the period under review. Contrary to the conditions of the Grant Agreement, we noted that balances amounting to GMD585,159.86 from the total amount disbursed. We were not able to confirm these balances as we were not provided with the bank statements to verify the balances for the under-listed Media Houses (as grantees).

Unconfirmed Balances				
No.	Name	Total disbursement GMD	Amount spent GMD	Unconfirmed GMD
1	Brikama Community Radio	300,000.00	152,849.00	147,151.00
2	Gunjur Radio Janneh Koto	202,222.00	94,157.14	108,064.86



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Unconfirmed Balances				
No.	Name	Total disbursement GMD	Amount spent GMD	Unconfirmed GMD
3	DHK Radio	202,222.00	79,500.00	122,722.00
4	Paradise FM	202,222.00	-	202,222.00
5	Niumi FM (Essau)	202,222.00	197,222.00	5,000.00
Total				585,159.86

Implication

Non-compliance with the provision of the Grant Agreement increasing the risk of misappropriation.

Priority

High

Recommendation

Management should ensure that bank statements are provided for our confirmation, or the balances are recovered.

Management Response

Response	<p>In response to the query on unaccounted funds, the GMC has made the necessary follow up with the listed media houses and received feedback as follows;</p> <p>Paradise FM provided a copy of their financial report which is attached to this letter for reference and further verification. This report attempts to clarify and account for the expenditure of all funds allocated to this particular media house.</p> <p>DHK FM provided a copy of their financial report which is attached to this letter for reference and further verification. This report attempts to clarify and account for the expenditure of all funds allocated to this particular media house</p> <p>The GMC contacted Nuimi FM to follow up on their submission of a comprehensive financial report BUT they did not respond at the time of the completion of this response letter. The GMC advises the audit team to reach out to Mustapha Sonko, 3129850 for further clarification.</p> <p>The GMC contacted Brikama FM to follow up on their submission of a comprehensive financial report BUT they did not respond at the time of the completion of this response letter. The GMC advises the audit team to reach out to Bakary Manneh, 7116206 for further clarification.</p> <p>Gunjur FM provided a copy of their financial report which is attached to this letter for your reference and further verification. This report attempts to clarify and account for the expenditure of all funds allocated to this particular media house.</p>
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Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor’s Further Comment

We have reviewed additional supporting document and noted that only DHK Radio presented its bank statement to support the balance that is unconfirmed for during our inspection visit.

15.3 Ineligible Expenses

The Grant Management Policy, Eligible Expenses (9a)

The Grantee is only permitted to expend or incur costs related to:

- i. payment of salaries and wages for staff and freelance media practitioners
- ii. hands-on, in-house or general training of staff on job-related skills
- iii. operational expenses such as electricity and water bills, consumables such as newsprint, fuel, internet data, inks, boom poles, mic shields, recorders and laptops, and PPEs such as masks and disinfectants.

The Grant Management Policy further states that, *“any capital expenditures to be incurred would require additional approval from the Committee”*.

Finding

We noted that a Generator costing GMD 15,000 was purchased by Nuimi FM at Essau contrary to the above section of the Policy. Details are shown below.

Date	Details	Payee	Receipt No.	GMD
28/11/2020	Generator	Ebrima Manneh	0000197	15,000.00

Implication

Spending on disallowed expenses is indicative of funds not utilized for the intended purpose, which increases the risk of misappropriation.

Priority

Medium



Recommendation

The Committee should ensure that the necessary action is taken to address this issue.

In future, beneficiaries should ensure that funds are only utilized for the intended purpose.

Management Response

Response	In response to the query on capital expenditure by Niumi Fm, the GMC would like to establish that it previously flagged non-compliance issues by the said media house. This was cited in the GMC's first M&E report (see page 2 of team A's midterm M&E report). The Committee cautioned the concerned media house accordingly and requested for them to provide justification for this apparent breach of contract.
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

15.4 Non-Submission of Financial Reports by the Grantees

The Grant Management Policy and the Grant Agreement, Monitoring & Reporting (e) & (V) states:

“The Grantee shall submit financial and narrative report at the end of the stipulated period, not later than two months after the elapse of the six months”

Finding

We made a request from the under listed media houses for the financial and narrative report as well as the supporting documents, but we were not provided with any of them. The table below details the disbursements received.

Stations that did not submit financial report to GMC				
No.	Name	First disbursement (GMD)	Second disbursement (GMD)	Total
Community Radios				
1	Brikamaba Community Radio	175,000.00	125,000.00	300,000.00
2	Farafenni Community Radio	175,000.00	125,000.00	300,000.00
3	Bansang Community Radio	175,000.00	125,000.00	300,000.00
5	Brikama Community Radio	175,000.00	125,000.00	300,000.00
6	Bwiam Community Radio	175,000.00	125,000.00	300,000.00
7	North Bank Community Radio	175,000.00	125,000.00	300,000.00
8	Soma Community Radio	175,000.00	125,000.00	300,000.00



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Stations that did not submit financial report to GMC				
No.	Name	First disbursement (GMD)	Second disbursement (GMD)	Total
Commercial Radios				
8	Gunjur Radio Janneh Koto	202,222.00	-	202,222.00
9	Niumi FM (Essau)	202,222.00	-	202,222.00
12	DHK Radio	202,222.00	-	202,222.00
13	Paradise FM	202,222.00	-	202,222.00
17	Al Falaah FM Radio	202,222.00	-	202,222.00
Total				3,111,110.00

Implication

In the absence of financial and narrative reports, it will be difficult to determine whether the funds were spent in accordance with the Policy.

Priority

Medium

Recommendation

GMC should ensure that financial and narrative reports are provided to account for all expenditures and activities in accordance with the policy.

Management Response

Response	<p>The GMC has made all the necessary follow ups with the listed media houses and we have received the financial reports attached to this report accordingly.</p> <p>Bansang FM provided a copy of their financial report which is attached to this letter for reference and further verification</p> <p>Brikama Ba FM provided a copy of their financial report which is attached to this letter for reference and further verification</p> <p>Bwiam FM provided a copy of their financial report which is attached to this letter for reference and further verification</p> <p>Paradise FM provided a copy of their financial report which is attached to this letter for reference and further verification</p> <p>Gunjur FM provided a copy of their financial report which is attached to this letter for reference and further verification</p> <p>DHK FM provided a copy of their financial report which is attached to this letter for reference and further verification</p>
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	<p>The GMC contacted Soma FM for the submission of their financial report BUT they did not respond at the time of the completion of this response letter</p> <p>The GMC contacted Farafenni FM for the submission of their financial report BUT they did not respond at the time of the completion of this response letter</p> <p>The GMC contacted Al Falaah FM for the submission of their financial report BUT they did not respond at the time of the completion of this response letter</p> <p>The GMC contacted North Bank Community Radio for the submission of their financial report BUT they did not respond at the time of the completion of this response letter</p>
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor’s Further Comment

The reports for the following media houses and supporting documents were not presented for our review.

1. Farafenni Community Radio
2. North Bank Community Radio
3. Soma Community Radio
4. Niumi FM (Essau)
5. Al Falaah FM Radio

15.5 Use of Photocopied Receipts at North Bank Community Radio (Kerewan)

The Grant Management Policy, Record Keeping Section 8(a):

“The Grantee shall keep and maintain proper and up-to-date records of any transaction carried out under this Policy and must fully disclose such to duly authorised persons to facilitate verification of information, monitoring, and audit”.

Finding

A review of the supporting documents related to payment voucher No. 000155 for July 2021 amounting to D5, 000.00 in respect of cash power purchase revealed that receipt number 53310/149721 for the July payment was photocopied and attached to the subsequent payment voucher for cash power for December 2021.



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Date	PV No.	Receipt No.	GMD
28/12/20	000152	53310/149721	5,000.00
05/05/21	000155	53310/149721	5,000.00

Implication

The action suggests that the officer responsible was intentionally using photocopied receipts as a means of diverting supports to the Media House for his/ her personal gains at the detriment of beneficiaries.

Priority

High

Recommendation

The Committee should ensure that the matter is investigated, and appropriate actions are taken immediately.

Management Response

Response	The GMC has accordingly consulted North Bank Community Radio (Kerewan) radio on this issue but has not received any feedbacks and/or clarifications to this effect.
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

15.6 Salaries and Wages less than 50% of Expenses

Agreement between Covid-19 Media Support Grant Management Committee and Grantees regarding the usage, reporting and monitoring of government Covid19 grant to the media states:

At least fifty percent (50%) of the entire grant received by a Grantee shall be spent on payment of salaries and wages for staff and freelance.



Finding

A review of the payment vouchers of DHK Radio relating to salaries and wages revealed that from a disbursement of GMD 202, 222.00 only GMD79,500.00 was spent on three-month staff salaries and wages. This represents only 39% of the grant amount. The rest of the fund was spent on rent expenses.

Implication

The fund might be used for expenses for which it was not mainly intended for.

Priority

High

Recommendation

The Committee should ensure that funds are used in line with the policy.

Management Response

Management Response	The GMC agrees with this particular query and notes that it was equally flagged during the GMC's monitoring exercises. Since then, we made several follow ups with the affected media house to set the record straight on the matter but to no avail.
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

15.7 Failure to Present Documents

The Grant Management Policy, Audit (14a & b)) states:

“a. A Grantee is subjected to an audit process with respect to the funds received and expenditures made from the grant in accordance with financial regulation

b. If an audit is commissioned, the National Audit Office shall undertake the exercise c. All Grantees shall keep proper and up-to-date accounting record of the funds”



Finding

We visited the Bwiam Community Radio and Kaira Nyining Community Radio in Kuloro for verification, but we could not find the relevant staff on ground even though they were informed of our visit. They were contacted several times on telephone for the documents be brought to our office for review. However, no document was presented to audit team.

Radio Stations that were not Available				
Name	Address	1st Disbursement (GMD)	2nd Disbursement (GMD)	Total (GMD)
Kaira Nyining Community Radio	Kuloro	175,000.00	125,000.00	300,000.00
Bwiam Community Radio	Bwiam	175,000.00	125,000.00	300,000.00

Implication

The audit team could not ascertain whether the funds disbursed to the respective Media Houses were genuinely spent in accordance with the Grant Management Policy.

Priority

High

Recommendation

The Committee should ensure that an appropriate action is taken and furnish us with the documents for review.

Management Response

Response	<p>The GMC has since contacted both Bwiam and Kaira Nyining Community Radios to establish the reasons behind the failure to present documents to the audit team.</p> <p>Bwiam FM stated that it could not meet with the audit team for the review of their documents due to the instability around the foni region at the time of the audit exercise</p> <p>Bwiam FM has since submitted copies of their supporting documents to the GMC for onward transmission to the audit team. The documents are attached to this letter for reference and further verification.</p>
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	<p>The GMC equally contacted Kaira Nyining Community Radio to set the record straight on their non presentation of documents</p> <p>Kaira Nyining Community Radio’s management promised to submit their documents to the GMC for onward transmission to the audit team. However, they have not submitted any documents at the time of the completion of this response letter. For further clarifications on this matter, the GMC advises the audit team to contact Yusupha Bojang, 9996240</p>
Action to be taken	N/A
Officer responsible for remedial action	N/A
Date when situation will be regularized	N/A

Auditor’s Further Comment

Review of documentation from Bwiam Community Radio revealed that D22,650 of the claimed expenses are not supported with the appropriate supporting documents.

	Item of expenditures	Amount	Amount not supported with receipts or payee signatures
		GMD	GMD
1	Salaries	273,000	5,000
2	Cash power and sanitary	11,000	11,000
3	Radio maintenance	15,000	6,650
	Total	299,000	22,650

No information is received from Kaira Nyining as at the time of finalizing this report.



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Annexures

Annex A: Excluded Households

Excluded Households						
No.	Region	Distribution Point	Village	Name	No. of persons	Phone Number
1	CRRS	Santanto Bubu	Santanto Bubu	Fenda Ndow	6	3125488
2	CRRS	Santanto Bubu	Santanto Bubu	Maudou Keita	14	3070058
3	CRRS	Santanto Bubu	Santanto Bubu	Yusupha Bah	5	3787218
4	CRRS	Jahanka	Jahanka	Mod Hinchai Gai	9	3665772
5	CRRS	Kudang	Kudang	Fanta Sanneh	10	7294613
6	CRRS	Kudang	Kudang	Lamin Camara	8	7840202
7	CRRS	Kudang	Kudang	Modou Mbye	10	7141987
8	LRR	Wellingaraba	Wellingaraba	Omar Jallow	3	7630350
9	LRR	Wellingaraba	Wellingaraba	Alassan Camara	4	7221001
10	LRR	Madina Ceesay Kunda	Madina Ceesay Kunda	Momodou Barry	10	7943352
11	LRR	Njolfen	Madina Ceesay Kunda	Muktarr Ceesay	15	2573563
12	NBR	Kerr Pateh	Keur Amadou	Essa Koulubally	12	3581435
13	NBR	Kerr Pateh	Kerr Pateh	Muhammed Muctarr Hydera	4	7145892
14	NBR	Katchang	Katchang	Ebrima Jaiteh	5	7703205
15	NBR	Loumen	Loumen	Mamudou Gaye	25	7554720
16	NBR	Loumen	Loumen	Saidou Ann	7	7344109
17	NBR	Loumen	Loumen	Kebba Bah	10	7116197
18	NBR	Loumen	Loumen	Sailieu Ceesay	13	2391948
19	URR	Passamas Mandinka	Passamas	Jarra Danso	17	2818047
20	URR	Diabugu Ba-Sillah	Diabugu Ba-Sillah	Ebrahima Drammeh	41	3033691
21	URR	Diabugu Ba-Sillah	Diabugu Ba-Sillah	Alhaji Yankuba Drammeh	25	2774550
22	URR	Madina Samako	Madina Samako	Kasong Kebbeh	20	N/A
23	URR	Waliba Kunda	Waliba Kunda	Musa Mballow	4	6176747
24	URR	Misiraba Mariama	Misiraba Mariama	Muhammadou Mballow	20	7300921
25	WCR	Kampanti	Kampanti	Babucarr Bojang	15	2278030



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Annex B: Difference Between the Delivery Notes and the Logistics Officer's Data

Region	Village	Type	Waybill No.	Dispatched	Received	Difference
CRRN	Kerr Audi	Oil 20L drum	732	100	90	10
CRRN	Sami Pachonki	Rice 50KG Bag	1787	945	942	3
NBR	Farafenni	Oil 20L drum	588	793	754	39
NBR	Kerr Pateh Koreh	Rice 50KG Bag	828	103	99	4
NBR	Kataba Mandinka	Sugar 50KG Bag	171	400	398	2
NBR	Kissi Majaw	Sugar 50KG Bag	192	250	247	3
URR	Basse	Rice 50KG Bag	533	39	34	5
URR	Dampha Kunda	Rice 50KG Bag	146	400	398	2
URR	Dampha Kunda	Rice 50KG Bag	380	324	322	2
WCR	Brikama Primary	Rice 50KG Bag	795	1000	998	2
WCR	Kassa Kunda	Rice 50KG Bag	1111	700	698	2
WCR	Banjulinding	Sugar 50KG Bag	620	1214	1212	2
WCR	Botrop	Sugar 50KG Bag	899	800	799	1
WCR	Brikama Primary	Sugar 50KG Bag	796	1000	999	1
WCR	Demba Holleh	Sugar 50KG Bag	1037	94	91	3
WCR	Old Yundum	Sugar 50KG Bag	330	800	799	1
WCR	Sanyang	Sugar 50KG Bag	23	1000	997	3

Summary

Type	Description	Dispatched	Received	Difference
Oil	20Ltr Drums	893	844	49
Rice	50kg Bags	3,511	3,491	20
Sugar	50kg Bags	5,558	5,542	16



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Annex C: Beneficiary Households not Seen in the KoboCollect System

Beneficiaries not in the system					
#	Region	Distribution Point	Village	Name	Comments
1	CRRN	Barti Ndarr	Barti Ndarr	Omar Jamma Mam	Received 200kg rice and sugar, oil 20L.
2	CRRN	Barti Ndarr	Barti Ndarr	Alhaji Morr Ceesay	Received 150kg rice and sugar, oil 20L.
3	CRRN	Barti Ndarr	Barti Ndarr	Mam Pateh Ceesay	Received 200kg rice and sugar, oil 30L.
4	CRRN	Barti Ndarr	Barti Ndarr	Aji adam Ceesay	Received 100kg rice and sugar, oil 20L.
5	CRRN	Keur Ordi	Keur Ordi	Momodou Bah	Received 50kg of sugar only.
6	CRRN	Keur Ordi	Keur Ordi	Abdoulie Bah	Received 50kg of sugar only.
7	CRRN	Bakadagi	Bakadagi	Mam Sillah	Received 75kg of rice and sugar, and 15L of oil.
8	CRRN	Bakadagi	Jailan	Famara Jabbie	Received 100kg of rice and sugar and 20L of oil.
9	CRRN	Wassu	Kuntaur	Abdoulie Gomez	Received 50kg of rice and sugar with no oil.
10	CRRN	Wassu	Kuntaur	Numu Dahaba	Received 150kg of rice and sugar with no oil.
11	CRRN	Wassu	Wassu	Adama Camara	Received 75kg of rice and sugar with no oil.
12	CRRS	Santanto Bubu	Santanto Bubu	Yerro Kande	Received 50kg of rice and sugar, and 7L of oil.
13	CRRS	Santanto Bubu	Santanto Bubu	Frang Kande	Received 250kg of rice, 100kg sugar and 10L of oil.
14	LRR	Janneh Kunda	Janneh Kunda	Momodou Kante	Received 75kg of rice, 50kg sugar and 20L of oil.
15	LRR	Janneh Kunda	Janneh Kunda	Ebrima Jammeh	Received 50kg of rice and sugar, and 10L of oil.
16	LRR	Mandina	Mandina	Aminata Samateh	Received 50kg of rice and sugar, and 10L of oil.
17	LRR	Mandina	Mandina	Yakub Fatty	Received 250kg of rice, 100kg sugar and 10L of oil.
18	LRR	Mandina	Mandina	Nfamara Manka	50kg rice and sugar and 5L oil.
19	LRR	Mandina	Mandina	Sarja Sanneh	Received 50kg of rice and sugar, and 10L of oil.
20	LRR	Mandina	Mandina	Bakary Manka	Received 50kg of rice and sugar, and 10L of oil.
21	LRR	Mandina	Mandina	Sheriffo Jadama	Received 50kg of rice and sugar, and 10L of oil.



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Beneficiaries not in the system					
#	Region	Distribution Point	Village	Name	Comments
22	NBR	Kerr Pateh	Kerr Pateh	Muhammed Hydera	Received 100kg of rice, 50kg sugar and 10L oil.
23	NBR	Loumen	Loumen	Demba Sey	Received 50kg of rice and sugar and 10L oil.
24	NBR	Katchang	Katchang	Isatou Saidyfaye	Received 50kg rice and sugar, oil 10L.
25	NBR	Katchang	Katchang	Fatou Darboe	Received 2000kg rice and sugar, oil 20L.
26	NBR	Katchang	Katchang	Bintou Tunkara	Received 150kg rice and sugar and oil 20L.
27	NBR	Minteh Kunda	Minteh Kunda	Mama Minteh	Received 50kg of rice and 25kg sugar with no oil.
28	NBR	Minteh Kunda	Minteh Kunda	Siaka Minteh	Received 50kg of rice and sugar and 10L oil.
29	NBR	Minteh Kunda	Minteh Kunda	Mamadou Minteh	Received 100kg of rice and sugar and 20L oil.
30	NBR	Keur Omar Saine	Keur Omar Saine	Abdou Busso	Received 100kg of rice and sugar and 20L oil.
31	NBR	Maka Bala Manneh	Keur Pateh Kala	Abdoulie Jallow	Received 100kg of rice and sugar with no oil.
32	NBR	Maka Bala Manneh	Keur Pateh Kala	Abdou Jeng	Received 75kg of rice and sugar with no oil.
33	NBR	Maka Bala Manneh	Keur Pateh Kala	Omar Jeng	Received 75kg of rice and sugar with no oil.
34	NBR	Maka Bala Manneh	Maka Bala Manneh	Taip Joof	Received 75kg of rice and sugar with no oil.
35	URR	Sutukoba	Sutukoba	Langno Jabbie	Received 75kg of rice and sugar, and 10L of oil.
36	URR	Madina Samako	Madina Samako	Dembo Dampha	Received 100kg rice and sugar, oil 10L.
37	URR	Madina Samako	Madina Samako	Sona Trawally	Received 150kg rice and sugar, oil 20L.
38	URR	Madina Samako	Madina Samako	Gundo Sakiliba	Received 75kg of rice and sugar, 10L of oil.
39	URR	Waliba Kunda	Waliba Kunda	Ousman Mballow	Received 50kg rice, 25kg sugar, and 10L of oil.



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Beneficiaries not in the system					
#	Region	Distribution Point	Village	Name	Comments
40	URR	Misiraba Mariama	Misiraba Mariama	Alhaji Lassana Hydara	Received 150kg of rice, 100kg of sugar and 20L oil.
41	WCR	Kalagi	Kalagi	Kumba Barry	Received 25kg of rice only.
42	WCR	Kalagi	Kalagi	Dodou Ceesay	Received 150kg of rice and sugar, and 20L of oil.



Annex D Unpresented Delivery Notes

Distribution Points	Type	Delivery Note No.	Dispatched	Received
Daru	Oil 20L drum	558	100	100
Kwonku	Oil 20L drum	416	50	50
Daru	Oil 20L drum	558	100	100
Brikamaba	Rice 50kg bags	1064	800	800
Brikamaba	Rice 50kg bags	1073	700	700
Pateh Sam	Rice 50kg bags	1063	200	200
Sambel Kunda	Rice 50kg bags	1070	200	200
Boiram	Rice 50kg bags	1065	350	350
Sinchu Madado	Rice 50kg bags	1071	300	300
Mandinary	Rice 50kg bags	886	500	500
Pateh Sam	Rice 50kg bags	1063	200	200
Sambel Kunda	Rice 50kg bags	1070	200	200
Boiram	Rice 50kg bags	1065	350	350
Sinchu Madado	Rice 50kg bags	1071	300	300
Buniadou	Rice 50kg bags	741	173	173
Bantunding	Rice 50kg bags	351	250	250
Marakissa	Rice 50kg bags	348	700	700
Batti Njolle	Sugar 50kg bags	682	500	500
Jah Kunda	Sugar 50kg bags	1775	400	400
Batti Njolle	Sugar 50kg bags	682	500	500
Sifoe	Sugar 50kg bags	772	600	600
Bassori	Sugar 50kg bags	545	700	700
Jah Kunda	Sugar 50kg bags	1775	400	400

Summary:

Type	Quantity	Unit
Sugar	3,100	50kg Bags
Rice	5,223	50kg Bags
Oil	250	20L Drums



Annex E- Failure to Prepare a Comprehensive Master List

	Name	Payroll	Cadre	Facility	Month started or in service
1	Madline Mendy	new staff	RN	Sanyang HC	Jun-20
2	Aminata Barrow	new staff	RN	Sanyang HC	Jun-20
3	Bakary Jallow	new staff	PHO	Sanyang HC	Jun-20
4	Abdoulie Jaine	B0692	Health Labourer	Sanyang HC	Jan-20
5	Fatou E.K. Bojang	149167	RN	Farato HC	Jan-20
6	Lamin N.S. Fofafna	new staff	PHO	Farato HC	Jun-20
7	Adama Njie	123913	DEC	Farato HC	Jan-20
8	Modou Sabally	Area Council	Security	Farato HC	Jan-20
9	Foday Mass	VDC	Driver	Farato HC	Jan-20
10	Sheriff Labia Jarju	VDC	Health Labourer	Farato HC	Jan-20
11	Kebba Joof	Area Coubncil	Security	Farato HC	Jan-20
12	Fatou Camara	308708	RN	Brikama Dist. Hospital	Jun-20
13	Morro Manka	129618	Orderly	Brikama Dist. Hospital	Jan-20
14	Fatoumatta Makalo	136714	SEN	Brikama Dist. Hospital	Jun-20
15	Ousman Keita	1101225	Health Labourer	Brikama Dist. Hospital	Jan-20
16	Bakary Ceesay	308585	Health Labourer	Brikama Dist. Hospital	Jan-20
17	Ousman Jallow	106280	Health Labourer	Brikama Dist. Hospital	Jan-20
18	Binta Cham	301663	CNA.	Brikama Dist. Hospital	Jun-20
19	Sally Nyassi	126878	CHM	Brikama Dist. Hospital	Jul-20
20	Antoinette Colley	118329	CHM	Brikama Dist. Hospital	Jul-20
21	Aminata Mansaray	new staff	RN	Brikama Dist. Hospital	Jun-20
22	Ebrima Bojang	new staff	RN	Brikama Dist. Hospital	Jun-20
23	Mariama S. Bah	new staff	RN	Brikama Dist. Hospital	Jun-20
24	Mariama E.S. Jammeh	new staff	RN	Brikama Dist. Hospital	Aug-20
25	Isatou Fadera	new staff	PHO	Brikama Dist. Hospital	Jun-20
26	Almameh Njie	new staff	PHO	Brikama Dist. Hospital	Jun-20
27	Modou Lamin Suwaneh	new staff	PHO	Brikama Dist. Hospital	Jun-20
28	isatou Jawo	134974	Orderly	Basse District Hospital	Jan-20
29	Assan Ceesay	149156	BSc. RN	Basse District Hospital	Jun-20
30	Muhammed AM camara	149156	BSc. RN	Basse District Hospital	Jun-20



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	Name	Payroll	Cadre	Facility	Month started or in service
31	Ebrima Saine		BSc. RN	Basse District Hospital	Jun-20
32	Fatoumata B Jallow		BSc. RN	Basse District Hospital	Jun-20
33	Sarjo Manneh		Orderly	Basse District Hospital	Jan-20
34	Fatou Darboe		Laundress	Basse District Hospital	Jan-20
35	Joseph Dampha	149370	APHO	Yorobawol HC	Sep-20
36	bakebba Saidyleigh	146436	Lab assistant	Yorobawol HC	Jun-20
37	Madline Bass	122725	CHM	Yorobawol HC	
38	Kaddy S Njie	149084	RN	yorobawol HC	
39	karamo Touray	103569	CHN/LTI	Yorobawol HC	Sep-20
40	Salifu Bah		CHN/VHS	Yorobawol HC	Jan-20
41	mariama F Dibba	149270	CHN	Diabugu HC	Oct-20
42	Pierre Jersey	149412	APHO	Diabugu HC	Aug-20
43	Lamin Trawally		Account Clerks	Diabugu HC	Jan-20
44	Sanna Sanneh		Data Entry Clerk	Diabugu HC	Jan-20
45	Tamba Jabbie		Laboratory personnel	Diabugu HC	Jan-20
46	Alieu Sanneh	132791	CHM	Baja Kunda HC	Jun-20
47	Dembo Keita		Security	Baja Kunda HC	Jan-20
48	Ousman Kanteh		Data Entry Clerk	Baja Kunda HC	Jan-20
49	Sulayman Jarra		NA	Baja Kunda HC	Jan-20
50	Musa A Njie	149286	SEN	Baja Kunda HC	Mar-20
51	Mustapha Bajaha		NA	Baja Kunda HC	Jan-20
52	Kumba Trawally		Orderly	Baja Kunda HC	Jan-20
53	Saikou G Trawally		Security	Baja Kunda HC	Jan-20
54	Fatoumata Jaiteh	149137	SEN	Koina HC	Jun-20
55	Jamo S Baldeh	149092	CHN/VHS	Koina HC	May-20
56	kanyeh sumbundu		Laundress	Sabi HC	Jan-20
57	Nyima Conteh		Orderly	Sabi HC	Jan-20
58	Muhammed Sisiho		Security	Sabi HC	Jan-20
59	papa Conateh	146669	Orderly	Sabi HC	Jan-20
60	Buba Yarasi		Security	Sabi HC	Jan-20
61	Mamuda Kanteh		Orderly	Sabi HC	Jan-20
62	Fatou Manneh	128499	Laundress	Garawol	Jan-20
63	Matarr Darbo	114280	Orderly	Garawol	Jan-20
64	Ebrima Jatta	149380	APHO	Demba kunda Koto HC	Sep-20
65	Muhammed Kebbeh	149514	SEN	Demba kunda Koto HC	Aug-20
66	Kumba Daffeh	105138	orderly	Gambisara HC	Jan-20
67	Nyagalleh Daffeh	129259	Orderly	Gambisara HC	Jan-20
68	Salieu Jawo	104859	Health Labourer	Gambisara HC	Jan-20



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	Name	Payroll	Cadre	Facility	Month started or in service
69	Dusu Magasa		Orderly	Bakadagie HP	Jan-20
70	Chuks Ndidiama	148838	Pharmacist Technician	RHD CRR	Jan-20
71	Musu Ceesay	123848	Pharmacist Technician	Bansang Hospital	Jan-20
72	Baba Susso	100462	Pharmacist Technician	Bansang Hospital	Jan-20
73	Lamin Gibba	149136	RN	Kudang HC	Jun-20
74	Lamin Jammeh	GFTAM	Data Entry Clerk	Kudang HC	Jan-20
75	Sainey Touray		Orderly	Kudang HC	Jan-20
76	Amat Bittaye	148907	APHO	Dankunku HC	Jun-20
77	Maimuna I Bojang		SEN	Dankunku HC	Jun-20
78	Lamin Sey	RFH	Driver	Sami Karanta HC	Jan-20
79	Kebba Ceesay	Area Council	Health Labourer	Sami Karanta HC	Jan-20
80	Muhammed Darboe		RN	Sami Karanta HC	Jun-20
81	Lamin M Jarju		PHO	Janjanbureh HC	Jan-20
82	Lamin Danso	112855	CHN/M	Kaur HC	Jul-20
83	Hassan Njie	Area Council	Health Labourer	Chamen HC	Jan-20
84	Omar Manneh		Driver	Kuntaur HC	Jan-20
85	Ramata Sarr	1906591	Laundress	Brikamaba HC	Jan-20
86	Abdoulie Jallow	1005001	Orderly	Brikamaba HC	Jan-20



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Annex F: Wrong Classification of Health Workers

	Name	Designation	Payroll number	Section	Facility	Stratification by the MoH	Correct stratification (Auditors Opinion)
1	Tunko Bayo	Driver	RFH	Soma DH	LRR	High	Moderate
2	Demba Bah	Driver	RFH	Soma DH	LRR	High	Moderate
3	Ebrima Njie	Lab Scientist	105079	Soma DH	LRR	High	Moderate
4	Tijan Janneh	Lab Assistance	110565	Soma DH	LRR	High	Moderate
5	Kebba Saidy	Laboratory Scientist	100344	Lab Dept	Bansang	High	Moderate
6	Yusupha L Sonko	Laboratory Technician	100317	Lab Dept	Bansang	High	Moderate
7	Ousman Jallow	Senior Laboratory Assistant	100262	Lab Dept	Bansang	High	Moderate
8	Momodou Susso	Security Inspector	100096	Security Unit	Bansang	High	Moderate
9	Isatou Ndimballan	Principal Accountant	100012	Administration	Bansang	High	Low
10	Alhagie Nyang	Procurement Officer	100224	Administration	Bansang	High	Low
11	Dembo Jawara	Senior Work Superintendent	100035	Maintenance Dept	Bansang	High	Low
12	Baboucarr Secka	Senior Dispensing Assistant	100106	Pharmacy Dept	Bansang	High	Moderate
13	Sanna Baldeh	Security Sergeant	100158	Security Unit	Bansang	High	Moderate
14	Momodou L Camara	Laboratory Assistant	308947		CRR	High	Moderate
15	Yassin Saho	Laboratory Assistant	130517		CRR	High	Moderate
16	Abdourahman Jobarteh	Laboratory Assistant	130521		CRR	High	Moderate
17	Musa Camara	Laboratory Assistant	146028		CRR	High	Moderate
18	Sheriff Secka	Laboratory Assistant	146024		CRR	High	Moderate
19	Monikou Badjie	Laboratory Assistant	146649		CRR	High	Moderate
20	Modou Kabir Jobe	Procurement Officer	2000014	Admin	Farafenni GH	High	Low
21	Bubacarr Ceesay	Accountant	2000596	Accounts	Farafenni GH	High	Low
22	Ousman Cham	Pharmacy Technician	308717	Pharmacy Unit	Farafenni GH	High	Moderate
23	Muhammed Jatta	Chief Security Officer	1400141	Security Unit	Farafenni GH	High	Moderate



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	Name	Designation	Payrol I numb er	Section	Facilit y	Stratifica tion by the MoH	Correct stratificatio n (Auditors Opinion)
24	Momodou A. Bah	Laboratory Scientist	30000 29	Laboratory	Farafe nni GH	High	Moderate
25	Caroline Ceesay	Laboratory Technician	30005 40	Laboratory	Farafe nni GH	High	Moderate
26	Momodou A Jammeh	Laboratory Attendant	20002 20	Laboratory	Farafe nni GH	High	Moderate
27	Matty Touray	Laboratory Attendant	30006 00	Laboratory	Farafe nni GH	High	Moderate
28	Tuti Sawo	Laboratory Attendant	30003 61	Laboratory	Farafe nni GH	High	Moderate
29	Momodo S. Leigh	Laboratory Attendant	30000 38	Laboratory	Farafe nni GH	High	Moderate
30	Kalipha Saidy	Senior Laboratory Technician		Laboratory Unit	KGH	High	Moderate
31	Kalipha Sanneh Darboe	Senior Laboratory Scientist		Laboratory Unit	KGH	High	Moderate
32	Nfamara Jobe	Chief Driver		Transport Unit	KGH	High	Moderate
33	Jerreh Bojang	Deputy Chief Security Guard		Security Unit	KGH	High	Moderate
34	Emily Jagne	Pharmacist		Pharmacy Dept.	KGH	High	Moderate
35	Ismaila Sonko	Driver	11389 0	EMT	NBW	High	Moderate
36	Lamin Njie	Pharmacy Technician/Logistician	11012 89	RRT	NBW	High	Moderate
37	Bakary Samateh	Driver	Riders driver	RRT	NBW	High	Moderate
38	Nfamara Camara	Driver	Riders driver	RRT	NBW	High	Moderate
40	Modou Lamin Nyassi	Driver	RFH EMP- 0282	RHD-WII	Weste rn II	High	Moderate
41	Fallou Jagne	Pharmacy Attendant	29011 63	Pharmacy	BMCH H	Low	Moderate
42	Modou Jallow	Driver	RFH	drivers	BMCH H	Low	Moderate
43	Modou Jallow	Driver	RFH		BMCH H	Low	Moderate
44	Amadou Sanneh	Revenue Collector		G: Accounts	Bwiam GH	Low	Moderate
45	Anslick Jammeh	Revenue Collector		G: Accounts	Bwiam GH	Low	Moderate



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	Name	Designation	Payrol I numb er	Section	Facilit y	Stratifica tion by the MoH	Correct stratificatio n (Auditors Opinion)
46	Janko Tamedou	Revenue Collector		G: Accounts	Bwiam GH	Low	Moderate
47	Lamin Drammeh	Revenue Collector		G: Accounts	Bwiam GH	Low	Moderate
48	Matty Ceesay	Revenue Collector		G: Accounts	Bwiam GH	Low	Moderate
49	Omar Nyassi	Revenue Collector		G: Accounts	Bwiam GH	Low	Moderate
50	Sanu Jobarteh	Dispensing Assistant	123838	Coordination	Central Level	Low	Moderate
51	Oumie Fofana	Revenue Collector	1700289	Accounts	Farafenni GH	Low	Moderate
52	Lamin B. Dibba	Revenue Collector	2000219	Accounts	Farafenni GH	Low	Moderate
53	Ebrima S Njie	Accounts Clerk	2000642	Accounts	Farafenni GH	Low	Moderate
54	Lamin Bah	Revenue Collector	2000637	Accounts	Farafenni GH	Low	Moderate
55	Lamin MN Darboe	Revenue Collector	2000644	Accounts	Farafenni GH	Low	Moderate
56	Kalilu Gassama	Revenue Collector	2000638	Accounts	Farafenni GH	Low	Moderate
57	Karamo Njie	Revenue Collector	2000559	Accounts	Farafenni GH	Low	Moderate
58	Sheriff Jallow	Revenue Collector	2000635	Accounts	Farafenni GH	Low	Moderate
59	Eward Jarju	Security	105375	Support staff	WRI	Low	Moderate
60	Ebrima Sanneh	Security	100641	Support staff	WRI	Low	Moderate
61	Jainaba Jallow	Store Clerk	103304		CRR	Moderate	Low
62	Pa Alieu Jammeh	Generator Operator	1005174	Support staff	Essau Dist Hosp	Moderate	Low
63	Saffiending Manneh	Cook	1301431	Support staff	Essau Dist Hosp	Moderate	Low
64	Penda Ceesay	Cook	508451	Support staff	Kerr Chern o HC	Moderate	Low
65	Isatou Jarju	Account Clerk		Accounts Unit	KGH	Moderate	Low
66	Salimatou Baldeh	Accounts Clerk		Accounts Unit	KGH	Moderate	Low
67	Rohey Sey	Accounts Clerk		Accounts Unit	KGH	Moderate	Low



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	Name	Designation	Payrol I numb er	Section	Facilit y	Stratifica tion by the MoH	Correct stratificatio n (Auditors Opinion)
68	Ebrima Bojang	Account Clerk		Accounts Unit	KGH	Moderate	Low
69	Muhammed Conteh	Account Clerk		Accounts Unit	KGH	Moderate	Low
70	Jambai Jatta	Accounts Clerk		Accounts Unit	KGH	Moderate	Low
71	Nuha Jammeh	Account Clerk		Accounts Unit	KGH	Moderate	Low
72	Ebrima Sanneh	Accounts Clerk		Accounts Unit	KGH	Moderate	Low
73	Adam Njie	Account Clerk		Accounts Unit	KGH	Moderate	Low
74	Ndey Bojang	Account Clerk		Accounts Unit	KGH	Moderate	Low
75	Awa Njie	Account Clerk		Accounts Unit	KGH	Moderate	Low
76	Adama Jallow	Cook	10063 96	Support staff	Kuntai r HC	Moderate	Low
77	Mamadou Khan	Generator Operator	Riders for Health	Support staff	Kuntai r HC	Moderate	Low
78	Amie Bah	Cook	12800 0	Support staff	Kuntai r HC	Moderate	Low
79	Amie A. Bah	Cook	20196 6	Support staff	Kuntai r HC	Moderate	Low
80	Sambang Ceesay	Midwife/EMT	30176 7	Maternity and Family Planning	URR	Moderate	High
81	Mariatou Damba	CHN/midwife	40109 1	Maternity and Family Planning	URR	Moderate	High
82	Adama Bah	CHN/midwife	20296 9	Maternity and Family Planning	URR	Moderate	High
83	Mama Susso	C.N.A	13778 8	Maternity and Family Planning	URR	Moderate	High
84	Kaddijatou Saidykhan	Accounts Clerk	14469 6	DRF	URR	Moderate	Low
85	Haja Jawara	Cook	12849 5	Support Staff	URR	Moderate	Low
86	Musa Kuyateh	Accounts Clerk	14457 9	DRF	URR	Moderate	Low
87	Rube S Baldeh	Accounts Clerk	14457 3	DRF	URR	Moderate	Low
88	Seedou Jabang	Accounts Clerk	13591 5	Accounts	URR	Moderate	Low
89	Ousman Ceesay	Logistics	GFAT M staff	RHD-WII	Weste rn II	Moderate	Low
90	Haddy Bojang	Logistics	11726 2	RHD-WII	Weste rn II	Moderate	Low



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	Name	Designation	Payrol I numb er	Section	Facilit y	Stratifica tion by the MoH	Correct stratificatio n (Auditors Opinion)
91	Ousman Bojang	Gen. Operator	RFH EMO-0147	Gunjur Health Centre	Western II	Moderate	Low
92	Amadou Jallow	Logistics	1004236	RHD-WII	Western II	Moderate	Low
93	Omar Bah	Logistics	109288	RHD-WII	Western II	Moderate	Low
94	Jarra Trawalley	Logistics	129704	RHD-WII	Western II	Moderate	Low
95	Lamin Janneh	Logistics	1005798	RHD WII	Western II	Moderate	Low
96	Hawa Jallow	Cook	134980	Sanyang Health facility	Western II	Moderate	Low
97	Mariama Manneh	Cook	134785	Sanyang Health facility	Western II	Moderate	Low
98	Ebrima Gassama	PHO	105250	Contact tracing	WRI	Moderate	High
99	Agnes Kujabi	Librarian		F: Disp. Pharmacy	Bwiam GH	Moderate	Low
100	Yusupha Sinyang	Generator Operator		Generation Dept.	WRI	Moderate	Low



Annex G: Failure to Pay Allowances to Some Personnel in the Master List

	Name	Designation	Payroll	Facility / region	Stratification
1	Modou Nget	APHO	Newly appointed APHO	URR	High Risk
2	Adama Jatta	CNA	1400331	URR	High Risk
3	Kaddy Ceesay	PHO	128814	URR	High Risk
4	Bakary Baldeh	Electrician	137742	CRR	Low
5	Sunkary Fatty	Carpenter	600900	CRR	Low
6	Fatou Fatty	Cook	600875	CRR	Low
7	Binta Sallah	Cook	1906579	CRR	Low
8	Fatoumata Sanyang	COOK	148478	URR	Low Risk
9	Meta Kujabi	COOK	1101049	URR	Low Risk
10	Nfally Sisawo	DRF	112821	URR	Low Risk
11	Fatoumata Sanyang	COOK	148478	URR	Low Risk
12	Boto Keita	Health Labourer	1101342	CRR	Moderate
13	Ngai Bah	Orderly	104258	CRR	Moderate
14	Mohammed Sidibeh	Vector Control Attendant	130509	CRR	Moderate
15	Bayeh Baldeh	Orderly	202791	CRR	Moderate
16	Modou Lamin Badjie	Orderly	200910	CRR	Moderate
17	Penda Sowe	Orderly	128345	CRR	Moderate
18	Aminata Baldeh	CNA/LTI	137787	URR	Moderate
19	Amadou S. Jallow	DEC	GLF paid staff	URR	Moderate
20	Dodou Keita	HEALTH LABOURER	128402	URR	Moderate
21	Fatoumatta Susso	LAUNDRESS	129052	URR	Moderate
22	Ba Samba Njie	ORDERLY	1400335	URR	Moderate
23	Yusuf Gana	ORDERLY	128999	URR	Moderate
24	Alagie Kanyi	tradesman I		Coordination	Low Risk
25	Alagie Sanyang	Optometrist	1906560	Coordination	Low Risk
26	Amie Williams	Cleaner		Coordination	Low Risk
27	Aminata Cham	Cleaner		Coordination	Low Risk
28	Aminata Manneh	Lab Scientist	131592	Coordination	Low Risk
29	Ansu Njie	SPU		Coordination	Low Risk
30	Baboucar Ceesay	Lab Assistant		Coordination	Low Risk
31	Bakary T. Barrow	Health Statistician		Coordination	Low Risk
32	Binta Jarju	Cleaner		Coordination	Low Risk
33	Binta Trawally	Assistant Procurement Officer	142972	Coordination	Low Risk
34	Bouba J. Touray	Records Clerk		Coordination	Low Risk
35	Boubacarra Ann	SPU		Coordination	Low Risk
36	Buba Sanyang	Orderly	118316	Coordination	Low Risk
37	Ebrima Ceesay	Records clerk	144424	Coordination	Low Risk
38	Ebrima Jaiteh	Pharmacist	127968	Coordination	Low Risk
39	Fanta Jarju	Cleaner		Coordination	Low Risk
40	Fatou Sanneh	Vector Control Attendant	130539	Coordination	Low Risk
41	Fatou Sanyang	Administrative Assistant	108720	Coordination	Low Risk
42	Fatou Touray	Senior Typist	2000911	Coordination	Low Risk



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	Name	Designation	Payroll	Facility / region	Stratification
43	James Manneh	Messenger	PCU Paid	Coordination	Low Risk
44	Kaddy Saidykhan	Biomedical Engineer		Coordination	Low Risk
45	Karamo Kebbeh	Store Hand	127954	Coordination	Low Risk
46	Lamin Fadera	Orderly		Coordination	Low Risk
47	Lamin Sanneh	Lab Assistant	119921	Coordination	Low Risk
48	Lamin Sanyang	PHO		Coordination	Low Risk
49	Lamin Sanyang	tradesman III		Coordination	Low Risk
50	Mbayang Njie	Principal Assistant Secretary	1400946	Coordination	Low Risk
51	Morikeeba Cham	Driver	107188	Coordination	Low Risk
52	Nyambo Salla	Senior Accounts Clerk	800020	Coordination	Low Risk
53	Saharou Kanteh	Communication Officer	1101295	Coordination	Low Risk
54	Sanu Badjie	Cleaner	127499	Coordination	Low Risk
55	Tumbul Drammeh	Lab Scientist	130780	Coordination	Low Risk
56	Yuspha Badjie	Driver	128496	Coordination	Low Risk
57	Keita Abdoulie (Dr)		111	Coordination	Low Risk
58	Sirrah Jarjue	Typist 1	1006535	Coordination	Low Risk
59	Saikou Sonko	Messenger	105446	Coordination	Low Risk
60	Sainey Jatta	Biomed Eng. Tech	127963	Coordination	Low Risk
61	Sajo Jammeh	Vector Control attendant		Coordination	Low Risk
62	Fatou A.K. Bojang	Contact Tracing	123877	Western II	High Risk



Annex H: Inaccurate Amounts of Allowances Paid to Health Workers (Overpayments)

	Name	Designation	Payroll Number	Facility	Stratification	Total Received	Excess
1	Fatoumata Beyai	Ophthalmic Manufacturing/Surfacing Lab Asst	129621	Coordination	Low Risk	46,546.36	34,651.05
2	Ass Ahmed Jallow	lab	119872	URR	High Risk	50,511.47	30,685.95
3	Alhagie Singateh	Lab Assistant	130118	Coordination	Low Risk	39,651.05	27,755.74
4	Bakary Sanneh	Principal Lab Scientist	119186	Coordination	Low Risk	39,651.05	27,755.74
5	Muhammed Kejera	Lab Scientist	146197	Coordination	Low Risk	39,651.05	27,755.74
6	Dr.Buba Manjang	Deputy Director of Public Health	1301042	Coordination	Low Risk	36,720.84	24,825.53
7	Alhagie Dibbassey	Blood Donor Recruiter	132312	Coordination	Low Risk	34,651.05	22,755.74
8	Fatou Jah	Lab Assistant	123790	Coordination	Low Risk	34,651.05	22,755.74
9	Haruna S. Jallow	Lab Scientist	129514	Coordination	Low Risk	34,651.05	22,755.74
10	Josphe Mendy	Lab Assistant	110764	Coordination	Low Risk	34,651.05	22,755.74
11	Lamin Jawara	Blood Donor Counsellor	146139	Coordination	Low Risk	34,651.05	22,755.74
12	Fakebba Juwara	Lab Scientist	146174	Coordination	Low Risk	34,651.05	22,755.74
13	Yama Janha	APHO	123902	Bundung Hospital	High	40,685.94	20,860.42
14	Momodou Lamin Gibba	Programme Officer - Nutrition	105248	Coordination	Low Risk	32,755.42	20,860.11
15	Yassin Saho	Laboratory Assistant	130517	CRR	High Risk	39,651.05	19,825.53
16	Monikou Badjie	Laboratory Assistant	146649	CRR	High Risk	39,651.05	19,825.53
17	Kanni Sawaneh	Cook	1906582	CRR	Low	31,720.84	19,825.53
18	Rohey Jatta	Lab Scientist	146391	Coordination	Low Risk	29,651.04	17,755.73
19	Gassama Yiramba (Mr)		147097	EFSTH	High Risk	35,685.94	15,860.42
20	Mendy Lisa (Ms)		132548	EFSTH	High Risk	35,685.94	15,860.42
21	Seymon Harriet (Ms)		120148	EFSTH	High Risk	35,685.94	15,860.42
22	Moro Sabally	Orderly	1904185	CRR	Moderate	31,720.84	15,860.42
23	Essa Faye	DRIVER	RFH paid staff	URR	Moderate	31,720.84	15,860.42
24	Gaston Jammeh	DRIVER	RFH paid staff	URR	Moderate	31,720.84	15,860.42



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	Name	Designation	Payrol I Numb er	Facility	Stratificatio n	Total Received	Excess
25	Yali Bah	HEALTH LABOURER	Basse Area Council paid staff	URR	Moderate	31,720.84	15,860.42
26	Malang Kambai	LAB.	GLF paid staff	URR	Moderate	31,720.84	15,860.42
27	Musa Korobong	FUELMAN	RFH paid staff	URR	Low Risk	27,755.73	15,860.42
28	Abdourahman Jobarteh	Laboratory Assistant	130521	CRR	High Risk	34,651.05	14,825.53
29	Sheriff Secka	Laboratory Assistant	146024	CRR	High Risk	34,651.05	14,825.53
30	Buba L. Njie	LAB ASSISTANT	130529	URR	High Risk	34,651.05	14,825.53
31	Tumbul Drammeh	LAB. SCIENTIST/RRT	130780	URR	High Risk	34,651.05	14,825.53
32	Lamin T. Bojang	LAB. TECH/EMT	105061	URR	High Risk	34,651.05	14,825.53
33	Momodou L Camara	Laboratory Assistant	308947	CRR	High Risk	34,651.05	14,825.53
34	Musa Camara	Laboratory Assistant	146028	CRR	High Risk	34,651.05	14,825.53
35	Muhammed Baldeh	LABORATORY	123700	Western II	Moderate	29,651.05	13,790.63
36	Assan Njie	LABORATORY	130134	Western II	Moderate	29,651.05	13,790.63
37	Yankuba Sanneh	LABORATORY	145831	Western II	Moderate	29,651.05	13,790.63
38	Nana Hatchman	LABORATORY	120126	Western II	Moderate	29,651.05	13,790.63
39	Absa Cham	LABORATORY	145847	Western II	Moderate	29,650.84	13,790.42
40	Alieu Saine	Assistant Accountant	110024	Coordinati on	Low Risk	23,790.63	11,895.32
41	Binta D. Sanyang	COVID-19 Accountant	132457	Coordinati on	Low	23,790.63	11,895.32
42	Ngally Aboubacarr Sambou	RRT	1900739	Western II	High Risk	31,720.84	11,895.32
43	Isatou Sakiliba	ORDERLY	104244	URR	Moderate	26,720.84	10,860.42
44	Fatoumata Baldeh	ORDERLY	201340	URR	Moderate	26,720.84	10,860.42
45	Sgt 3032 Omar P Jallow	Safety and Security	101283	Security	Moderate	26,720.84	10,860.42
46	Jula Drammeh	COOK	401304	URR	Low Risk	20,860.42	8,965.11
47	Alhagie Ab Jarju	Program Officer - WASH	119653	Coordinati on	Low Risk	20,860.42	8,965.11
48	Alhagie Papa Sey	Data Entry Clerk	110767	Coordinati on	Low Risk	20,860.42	8,965.11
49	Amie Jassey	Typist I	1006347	Coordinati on	Low Risk	20,860.42	8,965.11



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	Name	Designation	Payroll Number	Facility	Stratification	Total Received	Excess
50	Buba Darboe	Programme Manager- Health Communication	401590	Coordination	Low Risk	20,860.42	8,965.11
51	Hamat Touray	Driver	115862	Coordination	Low Risk	20,860.42	8,965.11
52	Hurai Sey	Human Resource Officer	115400	Coordination	Low Risk	20,860.42	8,965.11
53	Kawsu K. Bojang	Program Co-ordinator	202409	Coordination	Low Risk	20,860.42	8,965.11
54	Modou Njie	ICT Officer	102583	Coordination	Low Risk	20,860.42	8,965.11
55	Momodou Faal	Information Officer	147293	Coordination	Low Risk	20,860.42	8,965.11
56	Musa Jallow	PHO	1005776	Coordination	Low Risk	20,860.42	8,965.11
57	Musa Sankano	Assistant Public health Officers	127943	Coordination	Low Risk	20,860.42	8,965.11
58	Musa Sanyang	ICT Support Technician	106101	Coordination	Low Risk	20,860.42	8,965.11
59	Nyima Sonko	Cleaner	110746	Coordination	Low Risk	20,860.42	8,965.11
60	Omar Badjie	Store Clerk	134983	Coordination	Low Risk	20,860.42	8,965.11
61	Omar Mbakeh	Principal Health Planner	1301379	Coordination	Low Risk	20,860.42	8,965.11
62	Saffie Abia	Assistant Programme Manager	105056	Coordination	Low Risk	20,860.42	8,965.11
63	Saihou Jawara	Health Planner	110778	Coordination	Low Risk	20,860.42	8,965.11
64	Saikou Maffuge Fatajo	Program Manager Environmental Health Unit	600825	Coordination	Low Risk	20,860.42	8,965.11
65	Sarani Camara	Vector Control attendant	111643	Coordination	Low Risk	20,860.42	8,965.11
66	Bah Ebrima (Mr)		8379	EFSTH	Low Risk	19,825.52	7,930.21
67	Ousainou Gomez	RN	135922	CRR	High Risk	26,720.84	6,895.32
68	Anna P. Bojang	SEN/M	203238	CRR	High Risk	26,720.84	6,895.32
69	Ousman Cham	VCO	130523	Bundung Hospital	Low	18,790.62	6,895.31
70	Abdoulie E. Jallow	CHN/VHS/CTT	138130	URR	High Risk	25,860.42	6,034.90
71	Cpl 4639 Modou Taal	Safety and Security	116836	Security	Moderate	21,720.84	5,860.42
72	Hassim Bah	Messenger	116389	Coordination	Low Risk	16,895.31	5,000.00
73	Wandifa Kassama	Vector Control attendant	111646	Coordination	Low Risk	16,895.31	5,000.00
74	Momodoulamin Sanyang	Tradesman	Maintenance Unit	KGH	Low Risk	16,895.31	5,000.00



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	Name	Designation	Payrol I Numb er	Facility	Stratificatio n	Total Received	Excess
75	Lamin Cham	Tradesman On Contract	Maintenance Unit	KGH	Low Risk	16,895.31	5,000.00
76	Hawa S. Baldeh	Accounts Clerk	100326	Bansang	Low Risk	16,895.31	5,000.00
77	Bah Abdoulie (Dr)		2077	EFSTH	Low Risk	16,895.31	5,000.00
78	Kebba Manneh	Chief Executive Officer	Administration	KGH	High Risk	24,825.52	5,000.00
79	Amadou Jallow	Nursing Officer On Locum	Medical Ward	KGH	High Risk	24,825.52	5,000.00
80	Fofana Baba K (Mr)		1660	EFSTH	High Risk	24,825.52	5,000.00
81	Darbo Dawda (Mr)		429	EFSTH	High Risk	24,825.52	5,000.00
82	Darboe Saikou (Mr) M		1936	EFSTH	High Risk	24,825.52	5,000.00
83	Saburu Jarrai (Ms)		4002	EFSTH	High Risk	24,825.52	5,000.00
84	Jallow Mamadou (Mr) Saidou		6020	EFSTH	High Risk	24,825.52	5,000.00
85	Joof Rohey (Ms)		8224	EFSTH	High Risk	24,825.52	5,000.00
86	Bah Ndey (Ms)		366	EFSTH	High Risk	24,825.52	5,000.00
87	Jagne Abubacarr (Dr)		1296	EFSTH	High Risk	24,825.52	5,000.00
88	Ousman Baldeh	Driver	RFH	CRR	Moderate	20,860.42	5,000.00
89	Sheikh Tijan Bah	Driver	MCNHRP	CRR	Moderate	20,860.42	5,000.00
90	Omar Marena	Driver	RFH	CRR	Moderate	20,860.42	5,000.00
91	Dr. Karel Napoles	ANAESTHETIST		URR	Moderate	20,860.42	5,000.00
92	Musa A. Conteh	C.N.A X-RAY UNIT	137735	URR	Moderate	20,860.42	5,000.00
93	Madi Ceesay	Orderly	307998	Western II	Moderate	20,860.42	5,000.00
94	Mariama Gibba	Orderly	105135	Western II	Moderate	20,860.42	5,000.00
95	Mbackeh Sanneh	Orderly	129601	Western II	Moderate	20,860.42	5,000.00
96	Gibbel Saho	Snr. Laboratory Assistant	2901146	Bundung Hospital	Moderate	20,860.42	5,000.00
97	Sylva Bernard (Mr)		720	EFSTH	Moderate	20,860.42	5,000.00
98	Bah Awa (Ms)		6030	EFSTH	Moderate	20,860.42	5,000.00
99	Akinola Shadrach (Mr) A		8150	EFSTH	High Risk	23,970.63	4,145.11
100	Mam Laity Joof	Blood Donor Recruiter	132305	Coordination	Low Risk	15,860.82	3,965.51
101	Binta J. Sanyang	DRF	131586	CRR	Low	15,860.52	3,965.21



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	Name	Designation	Payrol Number	Facility	Stratification	Total Received	Excess
102	Nfally Sisawo	DRF	112821	URR	Low Risk	15,860.42	3,965.11
103	Amie T. Bah	REGIONAL ACCOUNTANT	104211	URR	Low Risk	15,860.42	3,965.11
104	Alasan Camara	MESSENGER	308826	URR	Low Risk	15,860.42	3,965.11
105	Alagie Modou Sowe	Senior public health officer (Environment)	1906289	Coordination	Low Risk	15,860.42	3,965.11
106	Alasan Jobe	Malaria Control Officer	1001074	Coordination	Low Risk	15,860.42	3,965.11
107	Alfusainey Sanneh	Orderly	110748	Coordination	Low Risk	15,860.42	3,965.11
108	Alhajie Fatty	Store Hand	600904	Coordination	Low Risk	15,860.42	3,965.11
109	Amie Manneh	Typist I	129669	Coordination	Low Risk	15,860.42	3,965.11
110	Andrew Demba	Biomed Eng. Tech	127949	Coordination	Low Risk	15,860.42	3,965.11
111	Bai Cham	Health overseer	301841	Coordination	Low Risk	15,860.42	3,965.11
112	Bakary Jatta	Records Supervisor I	1006302	Coordination	Low Risk	15,860.42	3,965.11
113	Bakary Sanneh	Incinerator Operator Assisstant	110198	Coordination	Low Risk	15,860.42	3,965.11
114	Bakary Sonko	Program Manager	129261	Coordination	Low Risk	15,860.42	3,965.11
115	Balkisu Garba	Senior Nursing officer	700948	Coordination	Low Risk	15,860.42	3,965.11
116	Balla Gibba	Senior Malaria Control Officer	701032	Coordination	Low Risk	15,860.42	3,965.11
117	Binta Nyassi	Cleaner	102297	Coordination	Low Risk	15,860.42	3,965.11
118	Bubacarr Janneh	Birth Registration Officer	1003034	Coordination	Low Risk	15,860.42	3,965.11
119	Ebrahim Keita	Asst program manager occupational health and safety unit	1101404	Coordination	Low Risk	15,860.42	3,965.11
120	Ebrima Bangura	WATCHMEN	127456	Coordination	Low Risk	15,860.42	3,965.11
121	Ebrima Jaiteh	Principal Nursing Officer	1003665	Coordination	Low Risk	15,860.42	3,965.11
122	Ebrima Jammeh	Vector Control attendant	111631	Coordination	Low Risk	15,860.42	3,965.11
123	Famara Kujabi	Biomed Eng. Tech	127947	Coordination	Low Risk	15,860.42	3,965.11
124	Fanna Sowe	Data Entry Clerk	106587	Coordination	Low Risk	15,860.42	3,965.11
125	Fatou .A. Darboe	Senior Programme Officer - Nutrition	401716	Coordination	Low Risk	15,860.42	3,965.11
126	Fatou Camara	Senior Nursing Officer	301839	Coordination	Low Risk	15,860.42	3,965.11
127	Fatou Samateh Jawara	Principal Pharmacist	113827	Coordination	Low Risk	15,860.42	3,965.11



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

	Name	Designation	Payrol Number	Facility	Stratification	Total Received	Excess
128	Fatoumatta Jallow	Senior Health Statistician	105781	Coordination	Low Risk	15,860.42	3,965.11
129	Fatoumatta Juum	Senior Procurement Clerk	142974	Coordination	Low Risk	15,860.42	3,965.11
130	Fatoumatta Komma	Programme Officer, Cancer Prevention and Control	110769	Coordination	Low Risk	15,860.42	3,965.11
131	Haddy Jagne	Programme Coordinator STIs	1004083	Coordination	Low Risk	15,860.42	3,965.11
132	Hawa Jk Jallow	Data Entry Clerk	111270	Coordination	Low Risk	15,860.42	3,965.11
133	Jainaba Mboob	Vector Control Attendant	127136	Coordination	Low Risk	15,860.42	3,965.11
134	Jalimori Suso	Senior Health Research Officer	125054	Coordination	Low Risk	15,860.42	3,965.11
135	Jam Camara	Assistant Public health Officers	115399	Coordination	Low Risk	15,860.42	3,965.11
136	Kadijatou Faye	Health Planner	110794	Coordination	Low Risk	15,860.42	3,965.11
137	Kebba Cham	Store Hand	103235	Coordination	Low Risk	15,860.42	3,965.11
138	Lamin B.S. Jarju	Deputy Programme manager	1003217	Coordination	Low Risk	15,860.42	3,965.11
139	Lamin Bojang	Asst Program Manager vector control unit	105245	Coordination	Low Risk	15,860.42	3,965.11
140	Lamin Darboe	Stores Clerk	401579	Coordination	Low Risk	15,860.42	3,965.11
141	Lamin F Manjang	Health Research Officer	100804	Coordination	Low Risk	15,860.42	3,965.11
142	Lamin Fadera	PHO	105230	Coordination	Low Risk	15,860.42	3,965.11
143	Lamin Fatajo	Vector Control attendant	111647	Coordination	Low Risk	15,860.42	3,965.11
144	Lamin Gassama	DRF	104204	Coordination	Low Risk	15,860.42	3,965.11
145	Lamin Jammeh	ICT Support Technician	118470	Coordination	Low Risk	15,860.42	3,965.11
146	Lamin Jarju	Data Entry Clerk	105455	Coordination	Low Risk	15,860.42	3,965.11
147	Lamin Trawally	Messenger	120736	Coordination	Low Risk	15,860.42	3,965.11
148	Malamin Keita	Building Standards Inspector	1101428	Coordination	Low Risk	15,860.42	3,965.11
149	Malick Sohgu	EPI Logistic Officer	110797	Coordination	Low Risk	15,860.42	3,965.11
150	Mariama Jammeh	Programme Manager	124295	Coordination	Low Risk	15,860.42	3,965.11
151	Mass Joof	Health Communication Officer	100036	Coordination	Low Risk	15,860.42	3,965.11
152	Mass Marong	Store Hand	1304768	Coordination	Low Risk	15,860.42	3,965.11



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	Name	Designation	Payrol Number	Facility	Stratification	Total Received	Excess
153	Modou Saidou Sowe	Maintenance Service Manager	100040	Coordination	Low Risk	15,860.42	3,965.11
154	Momodou.L.Darboe	Deputy Programme Manager	401090	Coordination	Low Risk	15,860.42	3,965.11
155	Morro Fadera	Principal Public Health Officer (Air Port)	600354	Coordination	Low Risk	15,860.42	3,965.11
156	Musa Saidykhan	Program officer	1905491	Coordination	Low Risk	15,860.42	3,965.11
157	Musa Saine	Senior Logistics Officer	1901872	Coordination	Low Risk	15,860.42	3,965.11
158	Nichola Njie	Quality Assurance Officer	1401582	Coordination	Low Risk	15,860.42	3,965.11
159	Olimatou Colley	Senior Malaria Control Officer	308716	Coordination	Low Risk	15,860.42	3,965.11
160	Saihou Jammeh	Camera Technician	131594	Coordination	Low Risk	15,860.42	3,965.11
161	Saikou Ceesay	PPHO	361333	Coordination	Low Risk	15,860.42	3,965.11
162	Saikou Dada Cham	Vector Control attendant	107192	Coordination	Low Risk	15,860.42	3,965.11
163	Sanjally Trawally	Deputy Director of Health Promotion and Education	2000148	Coordination	Low Risk	15,860.42	3,965.11
164	Sanna Jarju	Deputy Director	1003655	Coordination	Low Risk	15,860.42	3,965.11
165	Sara Ngag	Senior Health Economist	116256	Coordination	Low Risk	15,860.42	3,965.11
166	Sarja Tamba	Data Supervisor	2001103	Coordination	Low Risk	15,860.42	3,965.11
167	Sarjo Gassama	Data Manager	105331	Coordination	Low Risk	15,860.42	3,965.11
168	Sutay Saidykhan	Vector Control attendant	1100960	Coordination	Low Risk	15,860.42	3,965.11
169	Suwandi Badjie	senior public health officer (Environment)	201430	Coordination	Low Risk	15,860.42	3,965.11
170	Tijan Baldeh	Senior Nursing Officer	139256	Coordination	Low Risk	15,860.42	3,965.11
171	Yankuba Samateh	senior public health officer (sea port)	119651	Coordination	Low Risk	15,860.42	3,965.11
172	Yankuba Singhateh	Epidemiologist	1906073	Coordination	Low Risk	15,860.42	3,965.11
173	Yaya Sey	Pharmaceutical Stores Officer	1906798	Coordination	Low Risk	15,860.42	3,965.11
174	Yusupha Bojang	HCT Cordinator	112343	Coordination	Low Risk	15,860.42	3,965.11
175	Yusupha Saho	Store Hand	103369	Coordination	Low Risk	15,860.42	3,965.11
176	Sarjo Kanyi	Program Manager	1101270	Coordination	Low Risk	15,860.42	3,965.11
177	Seyfo Singhateh	Senior Programme Officer - NCDs	100614	Coordination	Low Risk	15,860.42	3,965.11



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	Name	Designation	Payroll Number	Facility	Stratification	Total Received	Excess
178	Sheriff Badjie	Deputy Program Manager	202412	Coordination	Low Risk	15,860.42	3,965.11
179	Siaka Touray	Principal Public Health Officer (Sea Port)	100001	Coordination	Low Risk	15,860.42	3,965.11
180	Sidat Fofana	Deputy Program Manager	600441	Coordination	Low Risk	15,860.42	3,965.11
181	Sirrah Jobarteh	Private Secretary I	1004252	Coordination	Low Risk	15,860.42	3,965.11
182	Sosseh Badjie	Logistic Officer	203216	Coordination	Low Risk	15,860.42	3,965.11
183	Saikou Sonko	DRF	105446	Coordination	Low Risk	15,860.42	3,965.11
184	Sainabou Nyass	Records Officer	115354	Coordination	Low Risk	15,860.42	3,965.11
185	Sainey Beyai	Deputy Program Coordinator	111500	Coordination	Low Risk	15,860.42	3,965.11
186	Sainey Cham	Lep/Tb Control Officer	308185	Coordination	Low Risk	15,860.42	3,965.11
187	Musu Sanyang	Orderly	139427	Western II	Low Risk	15,860.42	3,965.11
188	Fatou Susso	R Accountant	1906741	CRR	Low	15,860.42	3,965.11
189	Amadou Mballow	Electrician	1301073	CRR	Low	15,860.42	3,965.11
190	Sarjo Baldeh	DRF	136317	CRR	Low	15,860.42	3,965.11
191	Modou Jatta	DRF	131590	CRR	Low	15,860.42	3,965.11
192	Bakary Saidy	Night Watchman	123535	CRR	Low	15,860.42	3,965.11
193	Dr Masirending Njie	Senior Medical Officer	Maternity Unit	KGH	High Risk	23,790.63	3,965.11
194	Yafatou B.M Jobe	Medical Officer	Medical Ward	KGH	High Risk	23,790.63	3,965.11
195	Dr Mbemba Drammeh	Registrar	Paediatric Ward	KGH	High Risk	23,790.63	3,965.11
196	Muhammed Lamin Darboe	Nursing Officer	Paediatric Ward	KGH	High Risk	23,790.63	3,965.11
197	Dr. Kajali Camara	Senior Medical Officer	Surgical Ward	KGH	High Risk	23,790.63	3,965.11
198	Ebrima A. Jallow	Nursing Officer	Surgical Ward	KGH	High Risk	23,790.63	3,965.11
199	Kalipha Saidy	Senior Laboratory Technician	Laboratory Unit	KGH	High Risk	23,790.63	3,965.11
200	Fatty Sisawo (Mr)		8080	EFSTH	High Risk	23,790.63	3,965.11
201	Manneh Ismaila (Dr) F.		6042	EFSTH	High Risk	23,790.63	3,965.11
202	Dr Kalipha Kassama	Senior Medical Officer	Paediatric Ward	KGH	Moderate	19,825.52	3,965.10



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	Name	Designation	Payrol Number	Facility	Stratification	Total Received	Excess
203	Dr Francis Mendy	Medical Officer	Paediatric Ward	KGH	Moderate	19,825.52	3,965.10
204	Dr Neneh Jarrai Tamedu	Medical Officer	Paediatric Ward	KGH	Moderate	19,825.52	3,965.10
205	Musa Sima	ICT Support Technician	110763	Coordination	Low Risk	15,860.20	3,964.89
206	Bintou Bayo	EYE UNIT OPD/TRIAGE	131567	Western II	High Risk	21,720.84	1,895.32
207	Alhagie Jeng	APHO	119661	CRR	High Risk	20,860.42	1,034.90
208	Marian Jabang	RN	144687	CRR	High Risk	20,860.42	1,034.90
209	Hawa S. Baldeh	APHO	144971	CRR	High Risk	20,860.42	1,034.90
210	Lamin S. Jammeh	SEN/M	1005832	CRR	High Risk	20,860.42	1,034.90
211	Cherno Sulayman Bah	RN/EMT	144692	URR	High Risk	20,860.42	1,034.90
212	Ebrima Darboe	CHM/OIC/EMT	401174	URR	High Risk	20,860.42	1,034.90
213	Fatou D. Sanyang	CHN	145050	URR	High Risk	20,860.42	1,034.90
214	Fatou M. Jatta	CHN	145934	URR	High Risk	20,860.42	1,034.90
215	Hagie Amara Gumaneh	CHN/LTI	144399	URR	High Risk	20,860.42	1,034.90
216	Omar I. Ceessay	CHN/VHS	112823	URR	High Risk	20,860.42	1,034.90
217	Sulayman Keita	CNALT/RRRT	119730	URR	High Risk	20,860.42	1,034.90
218	Mamat Samba	OIC/SNO/ EMT	1005602	URR	High Risk	20,860.42	1,034.90
219	Ebrima Nyimanta	PHO/CTT	123883	URR	High Risk	20,860.42	1,034.90
220	Dr. Ebrima Baldeh	PHYSICIAN ASSISTANT/EMT	146630	URR	High Risk	20,860.42	1,034.90
221	Lamin Kijera	RN/EMT	132760	URR	High Risk	20,860.42	1,034.90
222	Dr Awa Tunkara	ERT (Casee Management)	146678	Western II	High Risk	20,860.42	1,034.90
223	Dr Momodou Lamin Jobarteh	ERT (Casee Management)	144016	Western II	High Risk	20,860.42	1,034.90
224	Dr Seedy Jow	ERT (Casee Management)	144718	Western II	High Risk	20,860.42	1,034.90
225	Isatou Bojang	ERT (Casee Management)	202667	Western II	High Risk	20,860.42	1,034.90
226	Agnes Mendy	ERT (Casee Management)	146119	Western II	High Risk	20,860.42	1,034.90
227	Musa Camara	Senior Nurse Attendant	100018	Bansang	Moderate	16,895.31	1,034.89
Total overpayments							1,615,548.60



Annex I: Inaccurate Amounts of Allowances Paid to Health Workers (Underpayments)

	Name	Designation	Payroll / Section	Facility / Region	Stratification	Total Received	Shortfall
1	Lamin Sawo	SAO	1906775	CRR	High Risk	5,000.00	14,825.52
2	Bubacarr Baldeh	EPI ROO	119669	CRR	High Risk	5,000.00	14,825.52
3	Germaine Mendy	CHN/M	1301198	CRR	High Risk	5,000.00	14,825.52
4	Fatou Manneh	CNA	133108	CRR	High Risk	5,000.00	14,825.52
5	Hawa S. Baldeh	APHO	144923	CRR	High Risk	5,000.00	14,825.52
6	Aminata Saidy	CNA	133124	CRR	High Risk	5,000.00	14,825.52
7	Momodou Barry	RN	142881	CRR	High Risk	5,000.00	14,825.52
8	Elizabeth Mendy	CHN/M	106033	CRR	High Risk	5,000.00	14,825.52
9	Mamadi Fatty	APHO/CTT	138425	URR	High Risk	5,000.00	14,825.52
10	Modou Sidibeh	C.N.A	103213	URR	High Risk	5,000.00	14,825.52
11	Bakary M.K. Jawara	CHN/VHS	100029	URR	High Risk	5,000.00	14,825.52
12	Dr. Elexey Ramirez	INTERNAL MEDICINE		URR	High Risk	5,000.00	14,825.52
13	Dr. Mauricio Aguilar	INTERNAL MEDICINE		URR	High Risk	5,000.00	14,825.52
14	Matou Sowe	ORDERLY	134964	URR	High Risk	5,000.00	14,825.52
15	Fatou Manneh	CHNM	118236	URR	High Risk	5,000.00	14,825.52
16	Danso Abdoulie (Mr)		814	EFSTH	High Risk	5,000.00	14,825.52
17	Kaddijatou Saidykhan	ACCOUNTS CLERK	144696	URR	Moderate	5,000.00	10,860.42
18	Muhammed Sankareh	HEALTH LABOURER	129055	URR	Moderate	5,000.00	10,860.42
19	Mama Susso	LAUNDRESS	129052	URR	Moderate	5,000.00	10,860.42
20	Aminata Mballow	MIDWIFE	129243	URR	Moderate	5,000.00	10,860.42
21	Sambang Ceesay	MIDWIFE/ EMT	301767	URR	Moderate	5,000.00	10,860.42
22	Musu Mballow	ORDERLY	146674	URR	Moderate	5,000.00	10,860.42
23	Sira Jawo	ORDERLY	127908	URR	Moderate	5,000.00	10,860.42



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	Name	Designation	Payroll / Section	Facility / Region	Stratification	Total Received	Shortfall
24	Nyalling Sanyang	ORDERLY	134977	URR	Moderate	5,000.00	10,860.42
25	Tida Gomez	ORDERLY	134969	URR	Moderate	5,000.00	10,860.42
26	Kally Wally	ORDERLY	103212	URR	Moderate	5,000.00	10,860.42
27	Muhammed Sisoho	ORDERLY	106263	URR	Moderate	5,000.00	10,860.42
28	Aminata Bah	RN		URR	Moderate	5,000.00	10,860.42
29	Abdoulie Jallow	CHN/M	1004359	CRR	High Risk	10,860.42	8,965.10
30	Ajie Fatou Jallow	CHN/M	1004101	CRR	High Risk	10,860.42	8,965.10
31	Bakary Kora	SEN	1101394	CRR	High Risk	10,860.42	8,965.10
32	Kemo Sisawo	CHN/VHS	126914	CRR	High Risk	10,860.42	8,965.10
33	Babucarr Fatty	CHN	126875	CRR	High Risk	10,860.42	8,965.10
34	Tacko Bajan	CHN	144396	CRR	High Risk	10,860.42	8,965.10
35	Haddy Colley	CNA	308207	CRR	High Risk	10,860.42	8,965.10
36	Fatou Ndimballan	CNA	119900	CRR	High Risk	10,860.42	8,965.10
37	Adama G. Jallow	APHO	144942	CRR	High Risk	10,860.42	8,965.10
38	Omar Manneh	RN	147071	CRR	High Risk	10,860.42	8,965.10
39	Musa Jallow	CNA	1004642	CRR	High Risk	10,860.42	8,965.10
40	Modou Lamin Camara	SEN/M	301720	CRR	High Risk	10,860.42	8,965.10
41	Mariama Bah	CHN	145713	URR	High Risk	10,860.42	8,965.10
42	Mariama Jallow	CHN	145046	URR	High Risk	10,860.42	8,965.10
43	Sulayman Sarr	CHN MIDWIFE/ OIC	1906357	URR	High Risk	10,860.42	8,965.10
44	Lamin Keita	EN/RRT	145196	URR	High Risk	10,860.42	8,965.10
45	Omar Jallow	PHO/CTT	119655	URR	High Risk	10,860.42	8,965.10
46	Ebrima Bah	RN/OIC	144639	URR	High Risk	10,860.42	8,965.10
47	Samba Sidibeh	SEN/OIC	119911	URR	High Risk	10,860.42	8,965.10
48	Amie Manneh	COOK	129120	URR	Low Risk	5,000.00	6,895.31
49	Muhammed Sanyang	OPERATOR	RFH paid staff	URR	Low Risk	5,000.00	6,895.31



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	Name	Designation	Payroll / Section	Facility / Region	Stratification	Total Received	Shortfall
50	Amie Kujabi	Cleaner		Coordination	Low Risk	5,000.00	6,895.31
51	Balla Jatta	APHO	110800	Coordination	Low Risk	5,000.00	6,895.31
52	Lamin Jallow	Principal Public Health Officer (Environmental Health Unit)	100166	Coordination	Low Risk	5,000.00	6,895.31
53	Mamadou M. Jallow	Lab Scientist		Coordination	Low Risk	5,000.00	6,895.31
54	Momodou Lamin Sanneh	Lab Scientist	129821	Coordination	Low Risk	5,000.00	6,895.31
55	Ndumbah Saho	Lab Assistant	123114	Coordination	Low Risk	5,000.00	6,895.31
56	Yankuba Manjang	Driver	138377	Coordination	Low Risk	5,000.00	6,895.31
57	Sulayman Njie	Driver	139776	Coordination	Low Risk	5,000.00	6,895.31
58	Fatou Badjie	Nurse Attendant	2901071	Bundung Hospital	High Risk	14,825.52	5,000.00
59	Fatou Touray	Data Entry Clerk	148106	CRR	Moderate	10,860.42	5,000.00
60	Yahya Saidy	Driver	RFH	CRR	Moderate	10,860.42	5,000.00
61	Malang Jarju	Driver	RFH	CRR	Moderate	10,860.42	5,000.00
62	Sarjo Manneh	Oderly	128534	CRR	Moderate	10,860.42	5,000.00
63	Kaddijatou Jallow	Data Entry Clerk	GFATM	CRR	Moderate	10,860.42	5,000.00
64	Marie T. Mendy	EN	144864	URR	Moderate	10,860.42	5,000.00
65	Salifu Bah	HEALTH LABOURER	129257	URR	Moderate	10,860.42	5,000.00
66	Lamin Sanyang	Safety and Security	103808	Security	Moderate	10,860.42	5,000.00
67	Lff Lamin Saidy	Safety and Security	5800488	Security	Moderate	10,860.42	5,000.00
68	1st Cc 5132 Mass Jobe	Safety and Security	131230	Security	Moderate	10,860.42	5,000.00
69	Sgt Gibou	Safety and Security	3013531	Security	Moderate	10,860.42	5,000.00
70	Cpl Amadou Kah	Safety and Security	120244	Security	Moderate	10,860.42	5,000.00
71	Ssgt Abdou Sarr	Safety and Security	3013387	Security	Moderate	10,860.42	5,000.00



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	Name	Designation	Payroll / Section	Facility / Region	Stratification	Total Received	Shortfall
72	Sgt David Jatta	Safety and Security	116455	Security	Moderate	10,860.42	5,000.00
73	Cpl 3754 Basiru Badjie	Safety and Security	106501	Security	Moderate	10,860.42	5,000.00
74	Cpl 5194 Abdoulie Sanneh	Safety and Security	120237	Security	Moderate	10,860.42	5,000.00
75	Cpl 7467 Peter Mendy	Safety and Security	144353	Security	Moderate	10,860.42	5,000.00
76	Cpl 1500 Saikou Faye	Safety and Security	112880	Security	Moderate	10,860.42	5,000.00
77	Cpl 4160 Ebrima Faye	Safety and Security	110884	Security	Moderate	10,860.42	5,000.00
78	Cpl 7452 Mass Jatta	Safety and Security	144355	Security	Moderate	10,860.42	5,000.00
79	Cpl 7487 Yusupha Diyoko	Safety and Security	120651	Security	Moderate	10,860.42	5,000.00
80	Cpl 5034 Amadou Jallow	Safety and Security	120432	Security	Moderate	10,860.42	5,000.00
81	1st C 5212 Adama Jarju	Safety and Security	120216	Security	Moderate	10,860.42	5,000.00
82	W/1st Cc 925 Amie Joof	Safety and Security	131269	Security	Moderate	10,860.42	5,000.00
83	1st Cc 6210 Seedy M Wally	Safety and Security	130880	Security	Moderate	10,860.42	5,000.00
84	1st Cc 6052 Yunusa Jatta	Safety and Security	131028	Security	Moderate	10,860.42	5,000.00
85	Pc 7306 Alieu S Bah	Safety and Security	142153	Security	Moderate	10,860.42	5,000.00
86	Sgt Baboucarr Touray	Safety and Security	113549	Security	Moderate	10,860.42	5,000.00
87	Cpl 2961 Lamin Mass	Safety and Security	101340	Security	Moderate	10,860.42	5,000.00
88	Cpl Kemo Barrow	Safety and Security	101321	Security	Moderate	10,860.42	5,000.00
89	1st Cc Dickory Mballow	Safety and Security	141838	Security	Moderate	10,860.42	5,000.00
90	1st Alkali Badjie	Safety and Security	141849	Security	Moderate	10,860.42	5,000.00
91	Cip Lamin Lm Barrow	Safety and Security	5002101	Security	Moderate	10,860.42	5,000.00
92	Sgt 2111 Janko Ceesay	Safety and Security	5004044	Security	Moderate	10,860.42	5,000.00
93	Cpl 2135 Ebrima Tamba	Safety and Security	5004067	Security	Moderate	10,860.42	5,000.00
94	Si Edrissa Jarju	Safety and Security	5003312	Security	Moderate	10,860.42	5,000.00
95	Si Lamin K Jabbi	Safety and Security	5002961	Security	Moderate	10,860.42	5,000.00
96	Sgt 2054 Sheikh Salif Badjie	Safety and Security	5003989	Security	Moderate	10,860.42	5,000.00
97	Cpl 1635 Malang Njie	Safety and Security	112925	Security	Moderate	10,860.42	5,000.00
98	Cpl 5490 Modou Camara	Safety and Security	126124	Security	Moderate	10,860.42	5,000.00
99	Sgt 3428 Ousman Manneh	Safety and Security	103753	Security	Moderate	10,860.42	5,000.00



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	Name	Designation	Payroll / Section	Facility / Region	Stratification	Total Received	Shortfall
100	1st Cc 6225 Amadou Colley	Safety and Security	136206	Security	Moderate	10,860.42	5,000.00
101	Seedy Gibba	Safety and Security	5552741	Security	Moderate	10,860.42	5,000.00
102	Demba Jarju	Safety and Security	103848	Security	Moderate	10,860.42	5,000.00
103	Hamadi Cham	Safety and Security	106371	Security	Moderate	10,860.42	5,000.00
104	Ansu Saidy	Safety and Security	126308	Security	Moderate	10,860.42	5,000.00
105	Momodou Lamin Kinteh	Safety and Security	116641	Security	Moderate	10,860.42	5,000.00
106	Abdoulie Ndong	Safety and Security	120376	Security	Moderate	10,860.42	5,000.00
107	Sheikh Omar Bah	Safety and Security	142522	Security	Moderate	10,860.42	5,000.00
108	Lamin Camara	Safety and Security	142286	Security	Moderate	10,860.42	5,000.00
109	Ezekiel Jatta	Safety and Security	141861	Security	Moderate	10,860.42	5,000.00
110	Alieu Jallow	Safety and Security	141922	Security	Moderate	10,860.42	5,000.00
111	Abdoulie Jallow	Safety and Security	5001328	Security	Moderate	10,860.42	5,000.00
112	Cpl 5026 Dino Sowe	Safety and Security	120425	Security	Moderate	10,860.42	5,000.00
113	Lcpl Maevel Demba	Safety and Security	112267	Security	Moderate	10,860.42	5,000.00
114	Cpl 7470 Adama Dk Trawally	Safety and Security	5002574	Security	Moderate	10,860.42	5,000.00
115	Acp Lamin K Bojang	Safety and Security	5004737	Security	Moderate	10,860.42	5,000.00
116	Cp Pateh Jallow	Safety and Security	5002059	Security	Moderate	10,860.42	5,000.00
117	Samba Kah	Safety and Security	5004859	Security	Moderate	10,860.42	5,000.00
118	1st Cc Modou Jallow	Safety and Security	142090	Security	Moderate	10,860.42	5,000.00
119	Sira Drammeh	Registered Nurse	Medical Ward	KGH	Moderate	10,860.42	5,000.00
120	Sait Ceesay	Driver		Coordination	Low Risk	6,895.31	5,000.00
121	Wadifa Gassama	VCO	111646	Bundung Hospital	Low Risk	6,895.31	5,000.00
122	Dawda Sowe	RDHS	101584	CRR	High Risk	15,860.42	3,965.10
123	William Mendy	RPPHO	1301043	CRR	High Risk	15,860.42	3,965.10
124	Malick Choi	SCHNT	300917	CRR	High Risk	15,860.42	3,965.10
125	Alpha Sowe	SRHEPO	110777	CRR	High Risk	15,860.42	3,965.10
126	Omar Barrow	RSNO	202482	CRR	High Risk	15,860.42	3,965.10



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	Name	Designation	Payroll / Section	Facility / Region	Stratification	Total Received	Shortfall
127	James Ak Mendy	RVCO	110781	CRR	High Risk	15,860.42	3,965.10
128	Jama Sowe	RLTCO	106084	CRR	High Risk	15,860.42	3,965.10
129	Mamadi Camara	CHNM/RN	308540	CRR	High Risk	15,860.42	3,965.10
130	Amadou Alhaiba Jallow	RN	144671	CRR	High Risk	15,860.42	3,965.10
131	Fatou Cham	CHN	118314	CRR	High Risk	15,860.42	3,965.10
132	Tamba Touray	SEN/Ophthalmic	127956	CRR	High Risk	15,860.42	3,965.10
133	Fatou W. Boye	PHO	146184	CRR	High Risk	15,860.42	3,965.10
134	Tida Sawaneh	APHO	144958	CRR	High Risk	15,860.42	3,965.10
135	Mamud Camara	APHO	115385	CRR	High Risk	15,860.42	3,965.10
136	Omar Sonko	CNA	133023	CRR	High Risk	15,860.42	3,965.10
137	Tida Y. Kambi	CHN/VHS	132782	CRR	High Risk	15,860.42	3,965.10
138	Yaya Gibba	APHO	123893	CRR	High Risk	15,860.42	3,965.10
139	Sheriffo Tabally	APHO	128801	CRR	High Risk	15,860.42	3,965.10
140	Jainaba Sutay Bajo	CHN	144468	CRR	High Risk	15,860.42	3,965.10
141	Fatou Badgie	CHN/M	139115	CRR	High Risk	15,860.42	3,965.10
142	Aminata Adade	CHN	146001	CRR	High Risk	15,860.42	3,965.10
143	Ida Jeng	CNA	133027	CRR	High Risk	15,860.42	3,965.10
144	Babucarr Conteh	APHO	144922	CRR	High Risk	15,860.42	3,965.10
145	Baboucarr A. Darboe	SEN	141727	CRR	High Risk	15,860.42	3,965.10
146	Lamin Touray	CNA	133028	CRR	High Risk	15,860.42	3,965.10
147	Anna Sanyang	RN/M	136824	CRR	High Risk	15,860.42	3,965.10
148	Awa Jammeh	RN	147068	CRR	High Risk	15,860.42	3,965.10
149	Lamin Bah	CNA	139251	CRR	High Risk	15,860.42	3,965.10
150	Ousman Bah	APHO	123889	CRR	High Risk	15,860.42	3,965.10
151	Lolly A.F Touray	CNA	133164	CRR	High Risk	15,860.42	3,965.10
152	Alieu Jallow	SEN	145153	CRR	High Risk	15,860.42	3,965.10
153	Demba Bah	CNA	137713	CRR	High Risk	15,860.42	3,965.10
154	Kebba Jimbara	CHN	126915	CRR	High Risk	15,860.42	3,965.10



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	Name	Designation	Payroll / Section	Facility / Region	Stratification	Total Received	Shortfall
155	Cherno Jammeh	CHN	144384	CRR	High Risk	15,860.42	3,965.10
156	Bubacarr Bah	RN	144636	CRR	High Risk	15,860.42	3,965.10
157	Malang Jallow	CHN/VHS	136715	CRR	High Risk	15,860.42	3,965.10
158	Ndey Binta Ceesay	CHN	136743	CRR	High Risk	15,860.42	3,965.10
159	Binta A.M Keita	CNA	136185	CRR	High Risk	15,860.42	3,965.10
160	Lamin Sanyang	SEN	1906845	CRR	High Risk	15,860.42	3,965.10
161	Antouman Saidy	RN/M	123740	CRR	High Risk	15,860.42	3,965.10
162	Modou Lamin Jagne	CHN/M	1005344	CRR	High Risk	15,860.42	3,965.10
163	Mariatou Joof	CHN/M	118340	CRR	High Risk	15,860.42	3,965.10
164	Kodou Ndure	CHN/VHS	113856	CRR	High Risk	15,860.42	3,965.10
165	Antoinette T. Saine	CHN/VHS	144394	CRR	High Risk	15,860.42	3,965.10
166	Foday Bojang	CHN/VHS	132754	CRR	High Risk	15,860.42	3,965.10
167	Muhammed Sidibeh	CHN/VHS	126919	CRR	High Risk	15,860.42	3,965.10
168	Saikou Sanyang	CNA	115358	CRR	High Risk	15,860.42	3,965.10
169	Sulayman Barry	CNA	105660	CRR	High Risk	15,860.42	3,965.10
170	Ebrima Danso	CNA	113845	CRR	High Risk	15,860.42	3,965.10
171	Cherno Jallow	CHN	146039	CRR	High Risk	15,860.42	3,965.10
172	Isatou Darbo	CNA	133104	CRR	High Risk	15,860.42	3,965.10
173	Ebrima Sabally	RN	148100	CRR	High Risk	15,860.42	3,965.10
174	Fatou S Sanyang	CHN/M	122216	CRR	High Risk	15,860.42	3,965.10
175	Njibbi Jallow	CHN	144404	CRR	High Risk	15,860.42	3,965.10
176	Kansia Ceesay	CNA	308918	CRR	High Risk	15,860.42	3,965.10
177	Alhagie Touray	CNA	133121	CRR	High Risk	15,860.42	3,965.10
178	Muhammed Jatta	PHO	110795	CRR	High Risk	15,860.42	3,965.10
179	Modou Lamin Manneh	APHO	133082	CRR	High Risk	15,860.42	3,965.10
180	Omar Saidy	APHO	144918	CRR	High Risk	15,860.42	3,965.10
181	Kebba Mbye	CHN/M	1301629	CRR	High Risk	15,860.42	3,965.10
182	Jainaba Camara	CNA	139775	CRR	High Risk	15,860.42	3,965.10



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	Name	Designation	Payroll / Section	Facility / Region	Stratification	Total Received	Shortfall
183	Catherine Gomez	SEN/M	701168	CRR	High Risk	15,860.42	3,965.10
184	Fatima Sallah	RN	144611	CRR	High Risk	15,860.42	3,965.10
185	Isatou Jallow	SEN	137693	CRR	High Risk	15,860.42	3,965.10
186	Fatou A. Khan	CHN/VHS	146000	CRR	High Risk	15,860.42	3,965.10
187	Kadijatou Jallow	CNA	136762	CRR	High Risk	15,860.42	3,965.10
188	Aminata Fadera	CHN	110165	CRR	High Risk	15,860.42	3,965.10
189	Lamin Jaiteh	CHN/VHS	1005838	CRR	High Risk	15,860.42	3,965.10
190	Ousman Bah	APHO	128820	CRR	High Risk	15,860.42	3,965.10
191	Isatou Danso	APHO	144924	CRR	High Risk	15,860.42	3,965.10
192	Essa Touray	C.N.A/LTI	119727	URR	High Risk	15,860.42	3,965.10
193	Abdoulie Wally	EN	110160	URR	High Risk	15,860.42	3,965.10
194	Ousman Darboe	RN/EMT	147205	URR	High Risk	15,860.42	3,965.10
195	Bunja Jabang	RN/EMT	147195	URR	High Risk	15,860.42	3,965.10
196	Kalipha Saidykhan	APHO	144919	URR	High Risk	15,860.42	3,965.10
197	Mariama Barry	APHO	133111	URR	High Risk	15,860.42	3,965.10
198	Abdoul Bah	APHO/CTT	128793	URR	High Risk	15,860.42	3,965.10
199	Aja Sanu Janneh	C.N.A	1900629	URR	High Risk	15,860.42	3,965.10
200	Dembo Jaiteh	C.N.A	1005320	URR	High Risk	15,860.42	3,965.10
201	Dawda Sankano	C.N.A	137784	URR	High Risk	15,860.42	3,965.10
202	Hagie M. Njie	C.N.A	138147	URR	High Risk	15,860.42	3,965.10
203	Alieu Bah	C.N.A/LTI	201465	URR	High Risk	15,860.42	3,965.10
204	Fatou N. Baldeh	C.N.A/LTI	114101	URR	High Risk	15,860.42	3,965.10
205	Ganya Ns Baldeh	CHM	1906357	URR	High Risk	15,860.42	3,965.10
206	Fatou Mansal	CHM	100829	URR	High Risk	15,860.42	3,965.10
207	Salimatou Nying	CHM	1900693	URR	High Risk	15,860.42	3,965.10
208	Jabou Kinteh	CHM	1100990	URR	High Risk	15,860.42	3,965.10
209	Sheikh Tijan Nyang	CHM/OIC/EMT	122380	URR	High Risk	15,860.42	3,965.10



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	Name	Designation	Payroll / Section	Facility / Region	Stratification	Total Received	Shortfall
210	Fatoumata K. Trawally	CHN	133021	URR	High Risk	15,860.42	3,965.10
211	Isatou Sillah	CHN	144840	URR	High Risk	15,860.42	3,965.10
212	Muhammed S. Jallow	CHN	144841	URR	High Risk	15,860.42	3,965.10
213	Fenda Saïdy	CHN	144390	URR	High Risk	15,860.42	3,965.10
214	Fatou Y. Sanneh	CHN	144869	URR	High Risk	15,860.42	3,965.10
215	Kaddijatou Sowe	CHN	144833	URR	High Risk	15,860.42	3,965.10
216	Nyima Jah	CHN	144410	URR	High Risk	15,860.42	3,965.10
217	Isatou Sawaneh	CHN	126879	URR	High Risk	15,860.42	3,965.10
218	Sulayman Mballow	CHN/LTI	118294	URR	High Risk	15,860.42	3,965.10
219	Tida Jaïteh	CHN/VHS	144952	URR	High Risk	15,860.42	3,965.10
220	Muhammed Trawally	CHN/VHS	110170	URR	High Risk	15,860.42	3,965.10
221	Assan Camara	CHN/VHS	133025	URR	High Risk	15,860.42	3,965.10
222	Mustapha K. Jaïteh	CHN/VHS	132704	URR	High Risk	15,860.42	3,965.10
223	Foday A.F. Touray	CHN/VHS	126925	URR	High Risk	15,860.42	3,965.10
224	Abou Saïdy	CHN/VHS	118303	URR	High Risk	15,860.42	3,965.10
225	Salifu Bah	CHN/VHS	122181	URR	High Risk	15,860.42	3,965.10
226	Biran Sallah	CHN/VHS	138169	URR	High Risk	15,860.42	3,965.10
227	Sainey Camara	CHN/VHS/CTT	106088	URR	High Risk	15,860.42	3,965.10
228	Ebrima Joof	CHN/VHS/CTT	100802	URR	High Risk	15,860.42	3,965.10
229	Tida Bah	CNA	110151	URR	High Risk	15,860.42	3,965.10
230	Madusu Sanyang	CNA	1900684	URR	High Risk	15,860.42	3,965.10
231	Mamadi F. Keita	CNA	137786	URR	High Risk	15,860.42	3,965.10
232	Kebba Sahoneh	CNA	137715	URR	High Risk	15,860.42	3,965.10
233	Mansong S. Danso	CNA	137750	URR	High Risk	15,860.42	3,965.10
234	Hanyima Sankareh	CNA	137747	URR	High Risk	15,860.42	3,965.10



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	Name	Designation	Payroll / Section	Facility / Region	Stratification	Total Received	Shortfall
235	Abdoulie O Jallow	CNA/LTI	119892	URR	High Risk	15,860.42	3,965.10
236	Samba Danjo	EN	123307	URR	High Risk	15,860.42	3,965.10
237	Amidou Nyassi	EN/CARE NURSE/EMT	138412	URR	High Risk	15,860.42	3,965.10
238	Dr. Modou Alieu Jallow	MEDICAL OFFICER/EMT	146680	URR	High Risk	15,860.42	3,965.10
239	Hulay Njie	MIDWIFE	1401422	URR	High Risk	15,860.42	3,965.10
240	Musa Keita	PHO	123879	URR	High Risk	15,860.42	3,965.10
241	Momodou A. Jawo	PHO --- RCH/PoE	119663	URR	High Risk	15,860.42	3,965.10
242	Lamin K. Trawally	RN	106013	URR	High Risk	15,860.42	3,965.10
243	Ebrima Sowe	RN	113640	URR	High Risk	15,860.42	3,965.10
244	Sana Sumareh	RN	112875	URR	High Risk	15,860.42	3,965.10
245	Aja Mariatou Kebbeh	RN	144649	URR	High Risk	15,860.42	3,965.10
246	Yaya Danjo	RN	146307	URR	High Risk	15,860.42	3,965.10
247	Momodou S. Jallow	RN	118312	URR	High Risk	15,860.42	3,965.10
248	Nyima A. Jatta	RN	144630	URR	High Risk	15,860.42	3,965.10
249	Dusuba Touray	RN	144677	URR	High Risk	15,860.42	3,965.10
250	Sarata Gibba	RN GENERAL	144673	URR	High Risk	15,860.42	3,965.10
251	Bubacarr Y. Jallow	RN GENERAL	147049	URR	High Risk	15,860.42	3,965.10
252	Ebrima Dampha	RN/EMT	147200	URR	High Risk	15,860.42	3,965.10
253	Almami Fofana	RN/OIC	122172	URR	High Risk	15,860.42	3,965.10
254	Yaya Bah	SEM/OIC/EMT	202394	URR	High Risk	15,860.42	3,965.10
255	Sanna Jallow	SEN	114114	URR	High Risk	15,860.42	3,965.10
256	Anty Bojang	SEN	141731	URR	High Risk	15,860.42	3,965.10
257	Muhammed Jallow	SEN/OPHTH ALMIC	1002476	URR	High Risk	15,860.42	3,965.10
258	Musa Ndow	Driver	RFH	Coordinati on	Low Risk	10,000.00	1,895.31



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	Name	Designation	Payroll / Section	Facility / Region	Stratification	Total Received	Shortfall
259	Kandeh Modou (Dr)		7093	EFSTH	High Risk	18,790.52	1,035.00
260	Jambang Malang (Mr)		8038	EFSTH	High Risk	18,790.63	1,034.89
261	Bah Abdoulie (Mr)		777	EFSTH	High Risk	18,790.63	1,034.89
262	Aminata Saidy	DRF	144569	CRR	Low	10,860.42	1,034.89
263	Binta Jallow	Cleaner		Coordination	Low Risk	10,860.42	1,034.89
264	Ebrima Bah	Programme Officer	203183	Coordination	Low Risk	10,860.42	1,034.89
265	Ebrima Jatta	Malaria Control Officer	1006548	Coordination	Low Risk	10,860.42	1,034.89
266	Famata Colley	Senior Health Economist	105234	Coordination	Low Risk	10,860.42	1,034.89
267	Fatou Touray	DRF	2000911	Coordination	Low Risk	10,860.42	1,034.89
268	Fatoumata Jallow	Operations Coordinator	1003798	Coordination	Low Risk	10,860.42	1,034.89
269	Jawara Touray	Programme Officer	2000564	Coordination	Low Risk	10,860.42	1,034.89
270	Lamin Ceesay	Senior EPI Logistics Officer	308168	Coordination	Low Risk	10,860.42	1,034.89
271	Lamin Saidyfaye	Birth Registration Officer	117858	Coordination	Low Risk	10,860.42	1,034.89
272	Musa Jawo	Blood Donor Recruiter	132328	Coordination	Low Risk	10,860.42	1,034.89
273	Omar Badjie	Programme Manager-NCDs	202411	Coordination	Low Risk	10,860.42	1,034.89
274	Sanu Jobarteh	Dispensing Assistant	123838	Coordination	Low Risk	10,860.42	1,034.89
275	Sulayman Manneh	Malaria Control Officer	1300179	Coordination	Low Risk	10,860.42	1,034.89
Total underpayment							1,485,565.51



Annex J: Inaccurate Amounts of Allowances Paid to Health Workers (Analysis)

	Name	Designation	Payroll	Amounts paid (D)		Total
PV Number: 21PV20001573						
				First payment D	Second payment D	
1	Fakebba Juwara	Lab Scientist	146174	10,860.42	18,790.63	29,651.05
2	Muhammed Kejera	Lab Scientist	146197	15,860.42	18,790.63	34,651.05
3	Alhagie Dibbassey	Blood Donor Recruiter	132312	10,860.42	18,790.63	29,651.05
4	Fatou Jah	Lab Assistant	123790	10,860.42	18,790.63	29,651.05
5	Fatoumata Beyai	Ophthalmic Manufacturing/Surfacing Lab Asst	129621	15,860.42	18,790.63	34,651.05
6	Nana Hatchman	Laboratory	120126	10,860.42	18,790.63	29,651.05
7	Absa Cham	Laboratory	145847	10,860.42	18,790.42	29,650.84
8	Muhammed Baldeh	Laboratory	123700	10,860.42	18,790.63	29,651.05
9	Buba L. Njie	Lab Assistant	130529	15,860.42	18,790.63	34,651.05
10	Tumbul Drammeh	Lab. Scientist/Rrt	130780	10,860.42	18,790.63	29,651.05
11	Musa Camara	Laboratory Assistant	146028	10,860.42	18,790.63	29,651.05
12	Sheriff Secka	Laboratory Assistant	146024	10,860.42	18,790.63	29,651.05
13	Nyimasata Jadama	Lab Assistant	145807	15,860.42	18,790.63	34,651.05
14	Jamilatou Jallow	Laboratory Assistant	130519	15,860.42	18,790.63	34,651.05
15	Abdoulie A. Jallow	Lab Assistant	130120	15,860.42	18,790.63	34,651.05
PV Number: 21PV20001566						
16	Cpl 4639 Modou Taal	Safety And Security	116836	10,860.42	10,860.42	21,720.84
17	Sgt 3032 Omar P Jallow	Safety And Security	101283	10,860.42	10,860.42	21,720.84
PV Number: 21PV20001568						
18	Rohey Jatta	Lab Scientist	146391	10,860.42	18,790.62	29,651.04
PV Number: 21PV20001574						
19	Ass Ahmed Jallow	Lab Assistant/RRT	119872	10,860.42	18,790.63	29,651.05
20	Bakary Sanneh	Principal lab scientist	119186	15,860.42	18,790.63	34,651.05
21	Ebrima Njie	Lab scientist	105079	10,860.42	18,790.63	29,651.05
22	Adama Fofana	Lab Assistant	600334	15,860.42	18,790.63	34,651.05
23	Mariama Jammeh	Lab Assistant	119976	10,860.42	18,790.63	29,651.05
24	Alieu Faal	Senior Lab Scientist	105445	10,860.42	18,790.63	29,651.05



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	Name	Designation	Payroll	Amounts paid (D)		Total
25	Alphones Mendy	Senior Lab Scientist	119138	15,860.42	18,790.63	34,651.05
26	Josphe Mendy	Lab Assistant	110764	15,860.42	18,790.63	34,651.05
27	Momodou L Camara	Laboratory Assistant	308947	10,860.42	18,790.63	29,651.05
28	Yassin Saho	Laboratory Assistant	130517	10,860.42	18,790.63	29,651.05
29	Lamin Jawara	Blood Donor Counsellor	146139	10,860.42	18,790.63	29,651.05
30	Assan Njie	Laboratory	130134	10,860.42	18,790.63	29,651.05
31	Alhagie Singateh	Lab Assistant	130118	15,860.42	18,790.63	34,651.05
32	Monikou Badjie	Laboratory Assistant	146649	15,860.42	18,790.63	34,651.05
33	Lamin T. Bojang	Lab. Tech/Emt	105061	10,860.42	18,790.63	29,651.05
34	Haruna S. Jallow	Lab Scientist	129514	10,860.42	18,790.63	29,651.05
35	Pa Babucarr Barrow	Laboratory	146319	10,860.42	18,790.42	29,650.84
36	Yankuba Sanneh	Laboratory	145831	10,860.42	18,790.63	29,651.05



Annex K: Double Payment of Allowance to Beneficiaries

	Name	Designation	Payroll	Amounts paid (D)		Total
PV Number: 21PV20001573						
1	Fakebba Juwara	Lab Scientist	146174	10,860.42	18,790.63	29,651.05
2	Muhammed Kejera	Lab Scientist	146197	15,860.42	18,790.63	34,651.05
3	Alhagie Dibbassey	Blood Donor Recruiter	132312	10,860.42	18,790.63	29,651.05
4	Fatou Jah	Lab Assistant	123790	10,860.42	18,790.63	29,651.05
5	Fatoumata Beyai	Ophthalmic Manufacturing/Surfacing Lab Asst	129621	15,860.42	18,790.63	34,651.05
6	Nana Hatchman	Laboratory	120126	10,860.42	18,790.63	29,651.05
7	Absa Cham	Laboratory	145847	10,860.42	18,790.42	29,650.84
8	Muhammed Baldeh	Laboratory	123700	10,860.42	18,790.63	29,651.05
9	Buba L. Njie	Lab Assistant	130529	15,860.42	18,790.63	34,651.05
10	Tumbul Drammeh	Lab. Scientist/Rrt	130780	10,860.42	18,790.63	29,651.05
11	Musa Camara	Laboratory Assistant	146028	10,860.42	18,790.63	29,651.05
12	Sheriff Secka	Laboratory Assistant	146024	10,860.42	18,790.63	29,651.05
13	Nyimasata Jadama	Lab Assistant	145807	15,860.42	18,790.63	34,651.05
14	Jamilatou Jallow	Laboratory Assistant	130519	15,860.42	18,790.63	34,651.05
15	Abdoulie A. Jallow	Lab Assistant	130120	15,860.42	18,790.63	34,651.05
PV Number: 21PV20001566						
16	Cpl 4639 Modou Taal	Safety And Security	116836	10,860.42	10,860.42	21,720.84
17	Sgt 3032 Omar P Jallow	Safety And Security	101283	10,860.42	10,860.42	21,720.84
PV Number: 21PV20001568						
18	Rohey Jatta	Lab Scientist	146391	10,860.42	18,790.62	29,651.04



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	Name	Designation	Payroll	Amounts paid (D)	Total
PV Number: 21PV20001574					
19	Ass Ahmed Jallow	Lab Assistant/RRT	119872	10,860.42	18,790.63 29,651.05
20	Bakary Sanneh	Principal lab scientist	119186	15,860.42	18,790.63 34,651.05
21	Ebrima Njie	Lab scientist	105079	10,860.42	18,790.63 29,651.05
22	Adama Fofana	Lab Assistant	600334	15,860.42	18,790.63 34,651.05
23	Mariama Jammeh	Lab Assistant	119976	10,860.42	18,790.63 29,651.05
24	Alieu Faal	Senior Lab Scientist	105445	10,860.42	18,790.63 29,651.05
25	Alphones Mendy	Senior Lab Scientist	119138	15,860.42	18,790.63 34,651.05
26	Josphe Mendy	Lab Assistant	110764	15,860.42	18,790.63 34,651.05
27	Momodou L Camara	Laboratory Assistant	308947	10,860.42	18,790.63 29,651.05
28	Yassin Saho	Laboratory Assistant	130517	10,860.42	18,790.63 29,651.05
29	Lamin Jawara	Blood Donor Counsellor	146139	10,860.42	18,790.63 29,651.05
30	Assan Njie	Laboratory	130134	10,860.42	18,790.63 29,651.05
31	Alhagie Singateh	Lab Assistant	130118	15,860.42	18,790.63 34,651.05
32	Monikou Badjie	Laboratory Assistant	146649	15,860.42	18,790.63 34,651.05
33	Lamin T. Bojang	Lab. Tech/Emt	105061	10,860.42	18,790.63 29,651.05
34	Haruna S. Jallow	Lab Scientist	129514	10,860.42	18,790.63 29,651.05
35	Pa Babucarr Barrow	Laboratory	146319	10,860.42	18,790.42 29,650.84
36	Yankuba Sanneh	Laboratory	145831	10,860.42	18,790.63 29,651.05



Annex L: Unverifiable Beneficiaries

	Name	Designation	Payroll	Office Address
1	Lamin Jallow	Principal Public Health Officer (Environmental Health Unit)	100166	NTC Complex - Banjul
2	Mamadou M. Jallow	Lab Scientist	119146	Kotu
3	Sulayman Njie	Driver	139776	Kotu
4	Musa Ndow	Driver	RFH	Quadrangle - Banjul
5	Binta Jallow	Cleaner		not provided
6	Omar Badjie	Programme Manager- NCDs	202411	Kotu
7	Sanu Jobarteh	Dispensing Assistant	123838	Kotu
8	Kaddy Camara	CLEANER		not provided
9	Mam Badjie	Cleaner	136826	Kotu
10	Mariama Njie	Cleaner	128931	Quadrangle - Banjul
11	Binta Nyassi	Cleaner	102297	Kotu
12	Ebrahim Keita	Asst program manager occupational health and safety unit	1101404	NTC Complex - Banjul
13	Fatoumatta Komma	Programme Officer, Cancer Prevention and Control	110769	Kotu
14	Haddy Jagne	Programme Coordinator STIs	1004083	Kotu
15	Hawa JK Jallow	Data Entry Clerk	111270	not provided
16	Jam Camara	Assistant Public health Officers	115399	Kotu
17	Lamin Fadera	PHO	105230	NTC Complex - Banjul
18	Malick Sohgu	EPI Logistic Officer	110797	Kotu
19	Hassim Bah	Messenger	116389	Kotu
20	Wandifa Kassama	Vector Control attendant	111646	not provided
21	Momodou Faal	Information Officer	147293	Kotu
22	Musa Sankano	Assistant Public health Officers	127943	NTC Complex - Banjul
23	Nyima Sonko	Cleaner	110746	Kotu
24	Alhagie Dibbassey	Blood Donor Recruiter	132312	Brikama District Hospital
25	Lamin Jawara	Blood Donor Counsellor	146139	Kotu
26	Fatoumata Beyai	Ophthalmic Manufacturing/Surfacing Lab Asst	129621	not provided



Annex M: Frontline Workers with the Same Payroll Numbers

No.	Payroll	Name	Designation	Facility	Region	Categorisation
1	119873	Fatou Sanyang	RCH	Farato Health Centre	Western II	High Risk
2	119873	Fatou Sanyang	DEC	Farato Health Centre	Western II	Moderate
3	119907	Fatoumata Jallow	CNA	Maternity	Essau Dist Hosp	Moderate
4	119907	Fatoumata Jallow	NA	Support staff	Essau Dist Hosp	Moderate
5	2901057	Ndey Gaye	Cook	Catering	BMCHH	Low Risk
6	2901057	Agi Fadera	Senior Nurse Attendant	In patient (Maternity)	BMCHH	Moderate
7	100043	Mariama Jawneh	Senior Nursing Officer	Paediatric Clinic	Bansang	High Risk
8	100043	Mariama Jammeh	Nurse Attendant	Maternity	Bansang	Moderate
9	100049	Bubacarr Baldeh	Senior Orderly	Paediatric Dept	Bansang	Moderate
10	100049	Bakary Baldeh	Male Orderly	Paediatric Dept	Bansang	Moderate
11	100104	Momodou C Jallow	Trade Men III	Maintenance Dept	Bansang	Low Risk
12	100104	Dello Kandeh	Trade Men III	Environment	Bansang	Low Risk
13	100108	Terema Sanneh	Male Orderly	Female Ward	Bansang	Moderate
14	100108	Fatou Baldeh	Nurse Attendant	Paediatric Dept	Bansang	Moderate
15	100142	Oumie Gibba	Nurse Attendant	Pharmacy Dept	Bansang	Moderate
16	100142	Suntu Saidy	Staff Nurse	Maternity	Bansang	Moderate
17	100211	Safiatou Hydra	Cook	Kitchen	Bansang	Low Risk
18	100211	Nafisatou Hydera	Senior Dispensing Assistant	Pharmacy Dept	Bansang	Moderate
19	100247	Dr. Kissima Touray	Medical Officer	Medical Clinic	Bansang	High Risk
20	100247	Assan Colley	Senior Security Guard	Security Unit	Bansang	Moderate
21	100429	Kaddiatou Jallow	Revenue Collector	DRF	Bansang	Moderate
22	100429	Kaddijatou A. Jallow	Senior Nurse Attendant	Paediatric Dept	Bansang	Moderate
23	100444	Sara Kandeh	Chief Driver	Transport unit	Bansang	Moderate
24	100444	Sira Kandeh	Nurse Attendant	Operating Theatre	Bansang	Moderate
25	100446	Ndey Camara	Senior Staff Nurse	Paediatric Clinic	Bansang	High Risk
26	100446	Musa Camara Snr.	Trade Men III	Maintenance Dept	Bansang	Low Risk
27	100446	Momodou Jallow	Security Guard	Security Unit	Bansang	Moderate
28	100781	Ousman Sowe	CHN/M		CRR	High Risk



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No.	Payroll	Name	Designation	Facility	Region	Categorisation
29	100781	Gibril Leigh	Contact Tracing	Sibanor Citcuit	Western II	High Risk
30	101283	Babou Sanneh	Safety and Security	Qurantine	Security	Moderate
31	101283	Sgt 3032 Omar P Jallow	Safety and Security	Qurantine	Security	Moderate
32	103213	Modou Sidibeh	C.N.A	OPD	URR	High Risk
33	103213	Mahamadou Sidibeh	ORDERLY	Support Staff	URR	Moderate
34	104211	Amie T. Bah	REGIONAL ACCOUNTANT	Administration	URR	Low Risk
35	104211	Mariama Saidykhan	DEC	Records	WRI	Moderate
36	104222	Yama Ceesay	DEC	Kafuta Health Centre	Western II	Moderate
37	104222	Njemmeh Jeng	DATA ENT.	Records	WRI	Moderate
38	105234	Famata Colley	Senior Health Economist	Coordination	CENTRAL LEVEL	Low Risk
39	105234	Modou A. Sowe	Orderly	Infection Control	WRI	Moderate
40	105250	Ebrima Gassama	PHO	Contact tracing	WRI	Moderate
41	105250	Ebrima Gassama	PHO	RCH	WRI	High Risk
42	105446	Saikou Sonko	DRF	Coordination	CENTRAL LEVEL	Low Risk
43	105446	Saikou Sonko	Messenger	Coordination	CENTRAL LEVEL	Low Risk
44	105644	Sebeh Sawaneh		Orderly	NBER	Moderate
45	105644	Dr.Ebou Mbowe	MO	EMT	NBW	High Risk
46	105645	Abdoulie Kamaso		Orderly	NBER	Moderate
47	105645	Abdoulie Jammeh	RSNO	EMT	NBW	High Risk
48	105646	Jarra Trawally		Laundress	NBER	Moderate
49	105646	Sera Conteh	OIC	EMT	NBW	High Risk
50	105648	Tomaring Danso		Laundress	NBER	Moderate
51	105648	Dr.Lazaro Lobaina	MO	EMT	NBW	High Risk
52	106033	Elizabeth Mendy	CHN/M		CRR	High Risk
53	106033	Naffie Gaye	CHEST CLINIC	Brikama District Hospital	Western II	High Risk
54	106099	Abdoulie Y. Sowe	POE	Darsilameh POE	Western II	High Risk
55	106099	Demba Bah	OPD/Triage	Mayork Community Clinic	Western II	High Risk
56	110155	Fatoumata L. Kambi	CHN	OPD	WRI	High Risk
57	110155	Mariama Manjang	Pharmacy	Pharmacy	WRI	Moderate



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No.	Payroll	Name	Designation	Facility	Region	Categorisation
58	110771	Lamin Jawla	senior public health officer (Air port)	Coordination	CENTRAL LEVEL	Low Risk
59	110771	Lamin Jawla	PHO	Coordination	CENTRAL LEVEL	Low Risk
60	113890	Yaya Bah		RCH	NBER	High Risk
61	113890	Ismaila Sonko	DRIVER	EMT	NBW	High Risk
62	116836	Cpl 4639 Modou Taal	Safety and Security	Qurantine	Security	Moderate
63	116836	Cpl 4629 Momodou Taal	Safety and Security	Qurantine	Security	Moderate
64	122081	Insp Lamin K Jaiteh	Safety and Security	Qurantine	Security	Moderate
65	122081	79. Sgt/Major Abdoulie Kinteh	Safety and Security	Qurantine	Security	Moderate
66	122191	Modou Leigh	CHN/VHS	Contact tracing	WRI	High Risk
67	122191	Mot Ceesay	RN	OPD	WRI	High Risk
68	123127	Fatou Gaye		Orderly	NBER	Moderate
69	123127	Lamin Fofana	NO/Hospital Admin	EMT	NBW	High Risk
70	123797	Abdouli Danso	DRF	Gunjur Health Centre	Western II	Low Risk
71	123797	Abdoulie Danso	Cashier	Gunjur Health Centre	Western II	Moderate
72	123877	Fatou A.K. Bojang	Contact Tracing	Farato Health Centre	Western II	High Risk
73	123877	Fatou Bojang	LAUNDRY	Brikama District Hospital	Western II	Moderate
74	127122	Nyima Camara		cook	NBER	Low Risk
75	127122	Dr.Jorje Luiz	MO	EMT	NBW	High Risk
76	127123	Kaddy Drammeh		Orderly	NBER	Moderate
77	127123	Modou Lamin Fofana	RPPHO	RRT	NBW	High Risk
78	127394	Lamin Kanteh		Orderly	NBER	Moderate
79	127394	Ousman Sarjo	RPNO	RRT	NBW	High Risk
80	128307	Momodou S. Bah	Contact Tracing	Bambara Circuit	Western II	High Risk
81	128307	Momodou Darboe	Contact Tracing	Kanuma Citcuit	Western II	High Risk
82	128499	Fatou Manneh	LAUNDRESS	Support Staff	URR	Moderate
83	128499	Tombong Jawo	LAUNDRESS	Support Staff	URR	Moderate
84	128501	Sarjo Jammeh		Orderly	NBER	Moderate
85	128501	Dembo Jammeh	LAB ASSISTANT	RRT	NBW	High Risk
86	129052	Fatoumatta Susso	LAUNDRESS	Support Staff	URR	Moderate
87	129052	Mama Susso	LAUNDRESS	Support Staff	URR	Moderate
88	129120	Amie Manneh	COOK	Support Staff	URR	Low Risk



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No.	Payroll	Name	Designation	Facility	Region	Categorisation
89	129120	Batch Dumbuya	SECURITY	Support Staff	URR	Moderate
90	129605	Morro Manga	THEATRE	Brikama District Hospital	Western II	Moderate
91	129605	Bubacarr Sanneh	Orderly	Brikama District Hospital	Western II	Moderate
92	129821	Modou Lamin Jarjue	Senior Lab Scientist	Coordination	CENTRAL LEVEL	Low Risk
93	129821	Momodou Lamin Sanneh	Lab Scientist	Coordination	CENTRAL LEVEL	Low Risk
94	130780	Tumbul Drammeh	Lab Scientist	Coordination	CENTRAL LEVEL	Low Risk
95	130780	Tumbul Drammeh	LAB. SCIENTIST/RRT	LABORATORY DEPARTMENT	URR	High Risk
96	132305	Mam Laity Joof	Blood Donor Recruiter	Coordination	CENTRAL LEVEL	Low Risk
97	132305	Mam Lait Joof	Blood Officer	Support staff	Essau Dist Hosp	Moderate
98	132310	Lamarana Bah	Blood Donor Recruiter	Coordination	CENTRAL LEVEL	Low Risk
99	132310	Lamarana Bah	Blood recruiter	Soma DH	LRR	Moderate
100	132312	Alhagie Dibbassey	Blood Donor Recruiter	Coordination	CENTRAL LEVEL	Low Risk
101	132312	Alhagie Dibbasey	LABORATORY	Brikama District Hospital	Western II	Moderate
102	132328	Musa Jawo	Blood Donor Recruiter	Coordination	CENTRAL LEVEL	Low Risk
103	132328	Musa S. Jawo	BLOOD RECRUITMENT OFFICER	LABORATORY DEPARTMENT	URR	Moderate
104	132716	Musa Saily Khan		OPD	NBER	High Risk
105	132716	Lamin Fatajo	LAB. TECH	RRT	NBW	High Risk
106	132920	Arokey Touray	RCH	Sanyang Health facility	Western II	High Risk
107	132920	Yaiba Sambou	RCH	Sanyang Health facility	Western II	High Risk
108	133108	Fatou Manneh	CNA		CRR	High Risk
109	133108	Fatou Manneh	NA	OPD	WRI	High Risk
110	133589	Isatou Jallow	OPD/ Triage	Nyofelleh Comm. Clinic	Western II	High Risk
111	133589	Sarjo Jallow	OPD/ Triage	Nyofelleh Comm. Clinic	Western II	High Risk
112	136756	Abdoulie Hydera	NA	Labour Ward	WRI	Moderate
113	136756	Abdoulie Hydera	NA	INPATIENT WARD	WRI	Moderate
114	137684	Fatou Jassey	NA	Labour Ward	WRI	Moderate
115	137684	Fatou Jassey	NA	INPATIENT WARD	WRI	Moderate
116	138396	Basiru Jallow		contact tracing	NBER	Moderate
117	138396	Basiru Jallow		contact tracing	NBER	Moderate



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No.	Payroll	Name	Designation	Facility	Region	Categorisation
118	139427	Musu Sanyang	Orderly	Pirang Community Clinic	Western II	Low Risk
119	139427	Sarjo Kanyi	Driver	Pirang Community Clinic	Western II	Moderate
120	144662	Amadou Jallow	RN	General Ward	Essau Dist Hosp	Moderate
121	144662	Mariam Njie	RN	OPD TRAIGE	Kerr Chernoh HC	High Risk
122	144696	Kaddijatou Saidykhan	ACCOUNTS CLERK	DRF	URR	Moderate
123	144696	Ousman A. Demba	APHO---- RCH/PoE	RCH	URR	High Risk
124	145174	Momodou Siraji Bah		RCH	NBER	High Risk
125	145174	Siraji Bah		POE	NBER	Moderate
126	145958	Amadou Trawally		OPD	NBER	High Risk
127	145958	Saity Jatta	SCHNT	RRT	NBW	High Risk
128	146035	Mariama Jobe		OPD	NBER	High Risk
129	146035	Awa Camara	CHN/VHS	Contact tracing	NBW	High Risk
130	146139	Lamin Jawara	Blood Donor Counsellor	Coordination	CENTRAL LEVEL	Low Risk
131	146139	Lamin Jawara	LABORATORY	Brikama District Hospital	Western II	Moderate
132	148089	Sirreh Saidykhan	THEATRE	Brikama District Hospital	Western II	Moderate
133	148089	Sirreh Sanneh	Orderly	Brikama District Hospital	Western II	Moderate
134	202482	Omar Barrow	RSNO		CRR	High Risk
135	202482	Ebrima Barrow		Rapid Response Team	NBER	High Risk
136	202968	Alieu Bah		RCH	NBER	High Risk
137	202968	Ass Bob	ORDERLY	EMT	NBW	High Risk
138	301697	Haddy Fadera	OPD/Triage	Kafuta Health Centre	Western II	High Risk
139	301697	Isatou Colley	RCH/OPD	Brikama District Hospital	Western II	High Risk
140	308690	Ebrima Ceesay		OPD	NBER	High Risk
141	308690	Alieu Jassey	RLTCO/IPC	RRT	NBW	High Risk
142	674019	Bubacarr Jarju	EYE UNIT OPD/TRIAGE	Brikama District Hospital	Western II	High Risk
143	674019	Lamin Bajinka	LABORATORY	Brikama District Hospital	Western II	Moderate
144	1000692	Ba Sainy Jammeh	Lab/Assistant	LAB	Albreda HC	Moderate
145	1000692	Adama Ndure	Security Guard	Security Unit	FARAFE NNI GH	Moderate
146	1006398	Sohna Jaw		RCH	NBER	High Risk
147	1006398	Aminata Sonko	ORDERLY	EMT	NBW	High Risk



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No.	Payroll	Name	Designation	Facility	Region	Categorisation
148	1301686	Lamin Danjo	R Pharmacy Technician		CRR	Moderate
149	1301686	Gibbi Mballow	RPT STORES/RRT	Administration	URR	High Risk
150	1304766	Lamin Manneh	ERT (Casee Management)	Brikama District Hospital	Western II	High Risk
151	1304766	Lamin Manneh	OPD/A&E	Brikama District Hospital	Western II	High Risk
152	1400331	Adama Jatta	CNA	RCH	URR	High Risk
153	1400331	Anna Njie	CNA	Admission Ward	URR	Moderate
154	1401525	Oumie Njie		RCH	NBER	High Risk
155	1401525	Fana Jadama		Orderly	NBER	Moderate
156	1401525	Babucarr Nget		Watchman	NBER	Moderate
157	1906357	Ganya Ns Baldeh	CHM	Maternity Ward/RCH	URR	High Risk
158	1906357	Sulayman Sarr	CHN MIDWIFE/OIC	Maternity Ward OPD	URR	High Risk
159	2000564	Jawara Touray	Programme Officer	Coordination	CENTRAL LEVEL	Low Risk
160	2000564	Pa Ousman Jawneh	OPD/ Triage	Tujereng Comm. Clinic	Western II	High Risk
161	2000911	Fatou Touray	DRF	Coordination	CENTRAL LEVEL	Low Risk
162	2000911	Fatou Touray	Senior Typist	Coordination	CENTRAL LEVEL	Low Risk
163	2000957	Kaddy Trawally		RCH	NBER	High Risk
164	2000957	Kaddy Trawally		OPD	NBER	High Risk
165	2901122	Maimuna Jobarteh	Nurse Attendant	In patient (Maternity)	BMCHH	Moderate
166	2901122	Maimuna Jobarteh	Nurse Attendant	In patient (Maternity)	BMCHH	Moderate
167	2901124	Marie Gomez	Senior Nursing Officer	RCH	BMCHH	High Risk
168	2901124	Aminata Bojang	C.N.A	RCH	BMCHH	High Risk
169	2901129	Chizaba Petronilla	Registered Nurse	A & E	BMCHH	High Risk
170	2901129	Maimuna Tamba	Senior Community Health Midwife	In patient (Maternity)	BMCHH	Moderate
171	2901161	Alagie Camara	Generator Operator	Generator	BMCHH	Low Risk
172	2901161	Alagie Camara	Electrician	maintiance	BMCHH	Low Risk
173	2901213	Maimuna Barry	Laboratory Assistant	laboratory staff	BMCHH	Moderate
174	2901213	Fatou Manneh	Orderly	wards	BMCHH	Moderate



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No.	Payroll	Name	Designation	Facility	Region	Categorisation
175	2901222	Haddy Tunkara	Orderly	wards	BMCHH	Moderate
176	2901222	Isha Manneh	Orderly	wards	BMCHH	Moderate
177	2901230	Ebrima Sawo	Nursing Officer	A & E	BMCHH	High Risk
178	2901230	Modou L Camara	Registered Nurse	A & E	BMCHH	High Risk
179	2901243	Mariama Sawo	Enrolled Nurse	In patient (Paediatrics)	BMCHH	Moderate
180	2901243	Mariama F Danso	Nurse Attendant	In patient (Paediatrics)	BMCHH	Moderate
181	2901293	Ousman Touray	Registered Nurse	OPD	BMCHH	High Risk
182	2901293	Binta Barry	Registered Nurse	OPD	BMCHH	High Risk
183	2901360	Fatoumatta Sanneh	Registered Nurse	OPD	BMCHH	High Risk
184	2901360	Fatou Sanneh	Senior Pharmacy Technician	Pharmacy	BMCHH	Moderate
185	3000221	Kumba Sowe	Laboratory Attendant	Laboratory	FARAFE NNI GH	Moderate
186	3000221	Fatou Jagne	Laboratory Technician	Laboratory	FARAFE NNI GH	Moderate



Annex N: Payments without Signatures of Payees at Kanifing General Hospital

	Name	Designation	Amount (D)
Kanifing General Hospital			
1	Agnes Sambou	Orderly	15,860.42
2	Awa Gomez	Orderly	15,860.42
3	Binta Nyang	Senior Accountant	11,895.31
4	Emily Jagne	Pharmacist	19,825.52
5	Isatou Jobe	Ordely	15,860.42
6	Jankey Cham	Personal Record Clerk	11,895.31
7	Jarria Jarju	Catering Assistant	11,895.31
8	Lamin Sawo	Orderly	15,860.42
9	Mariama M Jallow	Laboratory Attendant	15,860.42
10	Mariama Sowe	Ordely	15,860.42
11	Martha Awa Sanneh	Accounts Clerk	11,895.31
12	Momodou Sanneh	Tradesman	11,895.31
13	Momodoulamin Sanyang	Tradesman	11,895.31
14	Naffie Darboe	Orderly	15,860.42
15	Natoma Njie	Cook	11,895.31
16	Nyara Camara	Ordely	15,860.42
17	Nyara Ceesay	Cook	11,895.31
18	Nyima Jarju	Ordely	15,860.42
19	Ramatoulie Badjie	Senior Physiotherapy Assistant	19,825.52
20	Ramatoulie Sabally	Cook	11,895.31
21	Rita Gomez	Nurse Attendant	15,860.42
22	Rohey Badgie	Orderly	15,860.42
23	Sheikh Touray	Security Guard	15,860.42
24	Sulayman Faye	Messenger	11,895.31
Bundung Maternal Hospital			
1	Haddy Tunkara	orderly	15,860.42
2	Isatou Nagib	Bio Medical Technician	11,895.31
3	Maimuna Jobarteh	Nurse Attendant	15,860.42
4	Mamadou Saidykhan	Orderly	15,860.42
5	Mariama Badjie	Orderly	15,860.42
6	Sira Camara	Pharmacy Assistant	15,860.42
7	Yama Janha	APHO	19,825.52
	Total		111,022.93



Annex O (1): Beneficiaries not in Master List and payment List from the Ministry of Health

	Name	Designation (where provided)	Payroll / Facility (where provided)	Amount (D)	PV Number	
1	Isatou Secka	N/a	131872	11,895.31	21PV20001573	
2	Ajibbi Sonko	N/a	105768	11,895.31	21PV20001574	
3	Wuyeh Drammeh	N/a	100024	15,860.42	21PV20001568	
4	Mariatou Baldeh	N/a	142986	10,860.42		
5	Malang Fofana	N/a	N/a	5,000.00		
6	Saihou Leigh	N/a	1200131	15,860.42		
7	Abibatou Jarju	N/a	1005683	11,895.31	21PV20001574	
8	Lamin M Jallow	N/a	1003570	18,790.63		
9	Bintou Dibba	N/a	129603	11,895.31		
10	Musa Jobe	Physician ass	N/A	5,000.00	21PV20000994	
11	Momodou Alieu Jallow	N/a	111511	15,860.40	21PV20001919	
12	Mariama Gibba	N/a	143402	11,895.31	21PV20001575	
13	Rugiatou Carey	N/a	148380	19,825.52	21PV20001657	
14	Jankoba Jabbi	N/a	1000655	10,860.42	21PV20001925	
15	Kebba Dibba	N/a	N/A	11,895.00		
16	Alpha Baldeh	N/a	RFH	15,860.42		
17	Bakary Nyabally	N/a	RFH	15,860.42	21PV20001929	
18	Fatou Janko	N/a	N/A	11,895.00	21PV20001909	
19	Satang B Houma	N/a	N/A	11,895.00	21PV20001910	
20	Oumie Jallow	N/a	110567	15,860.42	21PV20001918	
21	Oumie Jawara	N/a	127523	15,860.42		
22	Kabu Bayo	N/a	128517	15,860.42		
23	Isatou Sillah	N/a	1906767	15,860.42		
24	Kebba Cham	N/a	N/A	11,895.00		
25	Abdoulie Kinteh	N/a	5004598	10,860.40	21PV20001914	
26	Dodou Sanyang	N/a	ARD	15,860.42		
27	Abdoulie Bah	N/a	105783	15,860.40		
28	Adama Secka Bah	N/a	N/A	11,895.00		
29	Jabbel Laam	N/a	RFH	15,860.42	21PV20001978	
30	Karim S Darboe	N/a	N/A	11,895.00		
31	Sarata Federa	N/a	N/A	11,895.00		
32	Fatou Camara	N/a	ADMIN O	12,860.42		
33	Serign Modou Joof	N/a	NDMA	14,825.50		
34	Nfamara Gitteh	LAB. ASSISTANT	N/A	18,790.52		
35	Isatou Y Marenah	N/a	146316	19,825.52		21PV20001979
36	Yama Cham	N/a	301638	15,860.42		21PV20001912
37	Fatou N. Bah	N/a	118472	15,860.42		21PV20001912
38	Sarjo Bajo	N/a	NANA	15,860.42		



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

	Name	Designation (where provided)	Payroll / Facility (where provided)	Amount (D)	PV Number
39	Bolong Jobateh	N/a	RD	15,860.42	
40	Bubacarr Jaloow	N/a	KGH	5,000.00	21PV20001111
41	Dr. Saffie Jammeh	N/a	KGH	5,000.00	
42	Ebrima Jallow	N/a	KGH	5,000.00	
43	Skeikh Tijan Touray	N/a	KGH	5,000.00	
44	Bakary Sanneh	N/a	KGH	5,000.00	
45	Fatou Manneh	N/a	KGH	5,000.00	
46	Dr. Yankuba Badjie	DOCTOR	BMCHH	5,000.00	
47	Ebrima Sisawo	NURSE	BMCHH	5,000.00	
48	Fatou Badjie	CLEARNER	BMCHH	5,000.00	
49	Kelepha Secka	PHO	BMCHH	5,000.00	21PV20000918
50	Lamin Camara (Jsn)	NURSE	BMCHH	5,000.00	
51	Mary Mendy (Jsn)	NURSE	BMCHH	5,000.00	
52	Modou Lamin Camara	NURSE	BMCHH	5,000.00	
53	Dr. Chales Adeyemi Patrick Roberts	CHAIRPERSON CASE MANAGEMENT	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	21PV20000914
54	Dr. Sophie Ndow	MEDICAL DOCTOR	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	
55	Dr. Momodou Lamin Nyassi	MEDICAL DOCTOR	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	
56	Ismaila James Gomez	NURSE	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	
57	Modou Jawo	NURSE	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	
58	Sirreh Sanneh	NURSE	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	
59	Sarjo Camara	RN/PSYCHIATRIC NURSE	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	
60	Yassin Camara	COOK	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	
61	Ida Njie	COOK	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

	Name	Designation (where provided)	Payroll / Facility (where provided)	Amount (D)	PV Number
62	Modou Jallow	SECURITY	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	
63	Babucarr Touray	SECURITY	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	
64	Albert Mendy	MAINTENANCE SUPERVISOR	EFSTH/SANATORIUM CASE MANAGEMENT TEAM	5,000.00	
65	Abdou Bojang	N/a	N/a	19,825.52	21PV20001771
66	Abdou Cham	N/a	N/a	19,825.52	
67	Abdou Sambou Hydra	N/a	N/a	19,825.52	
68	Abdoulie Juum	N/a	N/a	19,825.52	
69	Abdoulie Secka	N/a	N/a	19,825.52	
70	Abdoulie Taal	N/a	N/a	19,825.52	
71	Abdul Cham	N/a	N/a	19,825.52	
72	Abubacarr M Drammeh	N/a	N/a	19,825.52	
73	Aji Fatou Mbye	N/a	N/a	19,825.52	
74	Alasana Kanteh	N/a	N/a	19,825.52	
75	Alhagie Barrow	N/a	N/a	19,825.52	
76	Alhagie Lamin Drammeh	N/a	N/a	19,825.52	
77	Alhagie Sowe	N/a	N/a	19,825.52	
78	Alieu Daffeh	N/a	N/a	19,825.52	
79	Alimameh Njie	N/a	N/a	19,825.52	
80	Anna Jammeh	N/a	N/a	19,825.52	
81	Baba Ceesay	N/a	N/a	19,825.52	
82	Baba Kujabi	N/a	N/a	19,825.52	
83	Baboucarr T. Jallow	N/a	N/a	19,825.52	
84	Baboucarr T. Loum	N/a	N/a	19,825.52	
85	Bakalilu Kijera	N/a		19,825.52	
86	Bakary Chorr	N/a	N/a	19,825.52	
87	Bakary Jabbi	N/a	N/a	19,825.52	
88	Banna Faye	N/a	N/a	19,825.52	
89	Buba Camara	N/a	N/a	19,825.52	
90	Dr Jainaba Sey Sawo	N/a	N/a	5,000.00	
91	Filly Nyassi	N/a	N/a	5,000.00	
92	Jankoba Jabbi	N/a	N/a	5,000.00	
93	Sainey Sanneh	N/a	N/a	5,000.00	
94	Yorro Bah	N/a	N/a	5,000.00	



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

	Name	Designation (where provided)	Payroll / Facility (where provided)	Amount (D)	PV Number
95	Sarjor Camara	N/a	N/a	5,000.00	21PV20001088
96	Fatoumatta Jallow	N/a	N/a	5,000.00	
97	Omar Badjie	N/a	N/a	5,000.00	
98	Mustapha S Minteh	N/a	N/a	5,000.00	
99	Serreh Sanneh	N/a	N/a	5,000.00	
100	Lamin S Sanyang	N/a	N/a	5,000.00	
101	Omar Darboe	N/a	N/a	5,000.00	
102	Alhagie Saine	N/a	N/a	5,000.00	
103	Dodou Sanyang	N/a	N/a	5,000.00	
104	Amadou Jallow	N/a	N/a	5,000.00	
105	Lamin Trawally	N/a	N/a	5,000.00	
106	Modou Bah	N/a	N/a	5,000.00	
107	Balamin Bojang	N/a	N/a	5,000.00	
108	Omar Jarju	N/a	N/a	5,000.00	
109	Ebrima Sowe	N/a	N/a	5,000.00	
110	Muhammed Dibbasey	N/a	N/a	5,000.00	
111	Alfusainey Jabbie	N/a	N/a	5,000.00	
112	Mawdo Bayo	N/a	N/a	5,000.00	
113	Albino Correa	N/a	N/a	5,000.00	
114	Nfamara Daffeh	N/a	N/a	5,000.00	
115	Abdoulie Bah	N/a	N/a	5,000.00	
116	Amulai Jallow	N/a	N/a	5,000.00	
117	Bakary Barrow	N/a	N/a	5,000.00	
118	Mansour Badjie	N/a	N/a	5,000.00	
119	Sajar Tamba	N/a	N/a	5,000.00	
120	Kaddy Saidykhan	N/a	N/a	5,000.00	
121	Sheriffo Jassej	N/a	N/a	5,000.00	
122	Abdoulie L.J Camara	N/a	N/a	5,000.00	
123	Adama Manneh	N/a	N/a	5,000.00	



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

	Name	Designation (where provided)	Payroll / Facility (where provided)	Amount (D)	PV Number
124	Alasana Tamba	N/a	N/a	5,000.00	
125	Alhagie Fatty	N/a	N/a	5,000.00	
126	Malick Sogur	N/a	N/a	5,000.00	
127	Momodou Alieu Jallow	N/a	N/a	5,000.00	
128	Musa Saine	N/a	N/a	5,000.00	
129	Njundou Jatta	N/a	N/a	5,000.00	
130	Omar Jah	N/a	N/a	5,000.00	
131	Ousman Bajang	N/a	N/a	5,000.00	
132	Sanu Jobarteh	N/a	N/a	5,000.00	
133	Babully Sanneh	N/a	URR	5,000.00	
134	Bakary Fofana	N/a	URR	5,000.00	21PV20001109
135	Commander Sarjo Jarju	N/a	URR	5,000.00	
136	Cpl. Buba Demba	N/a	URR	5,000.00	
137	Cpl. Pa Madi Camara	N/a	URR	5,000.00	
138	Gibi Ceesay	N/a	URR	5,000.00	
139	Inspector Alhagie Touray	N/a	URR	5,000.00	
140	Lamin Jaiteh	N/a	URR	5,000.00	
141	Lcpl. Ebrima Bojang	N/a	URR	5,000.00	
142	Pte. Abdourahman Jawo	N/a	URR	5,000.00	
143	Pte. Ebou Beyai	N/a	URR	5,000.00	
144	Pte. Ensa Manneh	N/a	URR	5,000.00	
145	Pte. Jalamang Kanyi	N/a	URR	5,000.00	
146	Pte. Seedy Dibba	N/a	URR	5,000.00	
147	Sgt. Abdou Kujabi	N/a	URR	5,000.00	
148	Sgt. Burama Sanneh	N/a	URR	5,000.00	
149	Ass Malick Jallow	N/a	URR	5,000.00	
Total				1,464,645.58	



Annex O (2): Beneficiaries not in Master List and payment List from the Ministry of Health

Bundung		
	Name	Amount (D)
1	Mary Ndow Gai	14,825.52
2	Bintou Jarjusey	15,860.42
3	Jainaba Marena	15,860.42
4	Momodou Jammeh	15,860.42
5	Nyamo Njie	15,860.42
6	Kadijatou Kujabbie	15,860.52
7	Momodou T Nyassi	18,825.52
8	Kelepha Secka	18,825.55
9	Alina Lodreges	19,825.52
10	Amie Bojang	19,825.52
11	Dado Jabbie	19,825.52
Total		191,255.35
Kanifing		
	Name of payee	Amount (D)
1	Dr Marcia Gonzalez	19,825.25
2	Thaymi Guevara	19,825.25
3	Baboucarr B. Jallow	14,825.52
4	Ma Tida Touray	19,825.52
5	Evon Tending	19,825.52
6	Tijan B Bojang	15,860.42
7	Oulimatou Ndong	15,860.42
8	Sheikh Tijan Touray	10,860.42
9	Saffie Jarjue	15,860.42
10	Mariama Sowe	15,860.42
11	Salifu M. Bah	14,825.52
12	Roilan Neibla Chavez	11,895.31
13	Dr Jorge Julian Pajon	11,895.31
Total		207,045.30

Basse sub-treasury.

Name	Designation / Role	Payroll	Stratification	Payment (D)	Total honorarium received (D)
Ganya NS Baldeh	CHM	1906357	High Risk	15,860.42	15,860.42
Ass Ahmed Jallow	Rapid Response Team	119872	High Risk	15,860.00	50,511.47
Total				31,720.42	



Annex P: Improper Records of Medical Items

(1) CRR REGIONAL HEALTH DIRECTORATE DISTRIBUTIONS TO HEALTH FACILITIES IN CRR													
NAME OF FACILITY	OMO 10KG	Bleach 5L	Laundry Soap	Liquid Soap	Dettol	Disposable Mask	N95 MASK	SPRAYERS	GLOVE L	GLOVE M	FACE SHIELD	COVER GOWN	Remark
KAUR H/C	3	4	10	12	10	600	22	1	5900	7000	10	6	No CRIV provided for Omo, Liquid Soap & Disposable mask
CHAMEN H/C	3	3	8	10	10	600	10	0	1000	1000	2	3	Could not verify because the OIC travelled with the key to the door where the records are kept
KUNTAUR H/C	3	3	10	11	10	800	12	1	2000	2000	2	5	No CRIVs provided for the items for our verification
SAMI-KARANTABA H/C	1	2	7	6	6	300	10	0	1000	1000	3	6	Tally card record did not distinguish between Medium and Large examination gloves
DANKUNKU H/C	3	2	7	9	10	600	10	0	1000	1000	2	3	Requisition book in Bansang and no tally card provided, the items are recorded in a book
KUNDANG H/C	3	1	6	10	10	400	20	0	1000	1000	2	3	Tally cards not provided for our verification
BRIKAMABA H/C	3	3	12	11	10	800	14	0	2000	1000	2	3	Tally card not provided for N95, Face Mask, Dettol & Liquid Soap
URR REGIONAL HEALTH DIRECTORATE DISTRIBUTIONS TO HEALTH FACILITIES IN URR													
NAME OF FACILITY	OMO 10KG	bleach 5ltrs	Laundry soap	Liquid soap	Dettol	Disposable mask	N95 MASK	HAND SANITIZER	SPRAYERS	FACE SHIELD	COVER GOWN	Glove L/M	Remark



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(1) CRR REGIONAL HEALTH DIRECTORATE DISTRIBUTIONS TO HEALTH FACILITIES IN CRR													
NAME OF FACILITY	OMO 10KG	Bleach 5L	Laundry Soap	Liquid Soap	Detol	Disposable Mask	N95 MASK	SPRAYERS	GLOVE L	GLOVE M	FACE SHIELD	COVER GOWN	Remark
Basse District Hospital	13	9	20	15	50	1,700	40	30	2	25	25	N/A	CRIVs not provided for our verification.
Bajakunda Major Health Center	5	9	10	10	0	2000	120	20	1	10	10	N/A	Neither tally card nor CRIV provided
Gambisara Health Center	2	9	7	10	12	600	20	20	1	10	2	N/A	No rec for Hand Sanitizer & Face shield in the CRIVs and no tally cards were provided
Fatoto Health center	5	12	8	10	12	1500	120	20	1	10	10	N/A	Neither tally card nor CRIV provided for our verification
Garawol Health Center	3	6	5	7	12	500	60	20	1	6	10	N/A	Neither tally card no CRIV provided for the items. All the items were recorded in a book
Koina Health Center	5	3	5	10	12	400	60	20	1	2	2	N/A	Neither tally card nor CRIV provided for N95, Hand Sanitizer, Face seal & Cover gown
Yorrobawol health center	5	12	8	10	12	1570	100	20	1	10	10	N/A	The new OIC said he was not handed any handing over document from the previous OIC. So, he could not establish whether these items were received or not because no tally card exist for them and no record for them in the requisition



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

(1) CRR REGIONAL HEALTH DIRECTORATE DISTRIBUTIONS TO HEALTH FACILITIES IN CRR													
NAME OF FACILITY	OMO 10KG	Bleach 5L	Laundry Soap	Liquid Soap	Detol	Disposable Mask	N95 MASK	SPRAYERS	GLOVE L	GLOVE M	FACE SHIELD	COVER GOWN	Remark
Diabugu health center	4	9	5	7	12	900	60	20	1	10	10	N/A	Neither tally cards no CRIV was provided for our verification
Demba koto health center	3	3	5	10	20	400	30	15	0	3	3	N/A	The N95 and Hand sanitizer did not have record for them in the CRIV
sotomase health post	1	2	3	2	3	100	5	5	0	3	5	N/A	No tally cards provided for the items
bakadagie health post	2	3	5	5	10	500	20	0	0	3	5	N/A	Neither tally cards nor CRIV provided for our verification
sabi health center	4	6	5	10	10	1000	100	15	1	3	10	N/A	No tally cards provided for the items. No record for N95, Hand sanitizer, Face shield & Cover gown
RHD URR	2	0	2	22	12	8100	180	48	1	10	5	N/A	Neither tally cards nor CRIVs were provided for these items for our verification, the pharmacy/store clerk was not around



Annex Q (1): Improper Records of Medical Items

Unit	Size	March	April	May	June	July	Aug.	Sept.	Remark
Local Face Mask					1000				No record on the tally cards for June, July, August & September for Disposable & Local face mask, Face shield, Overall PPE, Infrared thermometer & N95 masks
Disposable Face Mask	100	40			480				
Disposable Face Mask			7000	7000	4000	5120		4880	
Face Shield		2	25	100	100	100		100	
Overall Ppe		62	25	100	100	100		400	
Infrared Thermometer				30	2				proper ventilation lacking in the surgical store and the AC dysfunctional, expired drugs are not labelled
N95 Mask		480	80	500	480	300			provided tally cards were not updated
Body Bag							5		Tally cards not provided Body bag, Goggles, Nitrite Examination gloves, Examination Gloves & Surgical gloves
Google		10							
Nitrite Examination Gloves	m					2000			
	L					2000			
Examination Gloves	m	20000	5000	6000				30000	
	L	20000	5000	6000					
Surgical Gloves	7.5	500							
	8	500							
Distributions To CRR RHD From CMS									
Unit		March	April	May	June	Aug	Sept	Remark	
Local Face Mask								Q3,1 March, June, August & September not recorded on the tally cards for disposable face mask, Local mask, face shield, N95 mask. Q3,2 Stock cards and requisition did not agree for March, June, August & September issues because not tally cards were provided for these items. Q5,2 For the ones that the tally cards were not	
Disposable Face Mask		10	6000	7000	3000	4800	4800		
Disposable Face Mask	Local				1060				
	100	10			320				
Face Shield			30	100	100	100	100		



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Overall Ppe			30	80	60	100	300	provided it will be difficult to establish that tally cards are maintained for them
Infrared Thermo meter			17					
N95 Mask		160	120	500	320		100	
Examination Gloves	Medium	1000				10000	12000	
	Large	10000				10000		
Surgical Gloves	7.5					1500		
	8					15000		

Annex Q (2): Improper Records of Medical Items

Supplies to Bansang Hospital by the CMS

UNIT	July	August	September	Remark
Disposable Face Mask	2560	4800	4800	Q4. The CRIV was not presented by the hospital for July, August & September for Disposable face mask, Disposable face mask (Local & 100), face shield, Overall PPE & N95 mask
FACE SHIELD	100	150	100	
OVERALL PPE	140		300	Q1. No fire safety equipment seen at the store Q6. No evidence of monthly stock count report presented
N95 MASK	600			
Examination Gloves (m)			10000	
Shoe covers			100	



Annex R: Differences between Amount Received and Paid to the Beneficiaries

Date	Details	PV No	Details	PV amount paid to Embassies	PV no @ Embassy	PV amount paid to students	Differences
Gambia Embassy China							
23/09/2020	IV:581EMBASSY OF THE REPUBLIC OF THE GAMB IA-C	27PV200 00508	Covid-19 Support to student abroad	3,061,380.00	264	419,112.76	
23/09/2020	IV:582EMBASSY OF THE REPUBLIC OF THE GAMB IA-C	27PV200 00601	Covid-19 Support to student abroad	46,620.00	265	419,112.76	
04/09/2020	IV:489REPUBLIC OF CHIN A	27PV200 00539	Covid-19 Support to student abroad	777,000.00	266	419,112.76	
04/09/2020	IV:490REPUBLIC OF CHIN A	27PV200 00542	Covid-19 Support to student abroad	46,620.00	267	419,112.76	
			Covid-19 Support to student abroad		268	419,112.76	
			Covid-19 Support to student abroad		269	419,112.76	
			Covid-19 Support to student abroad		270	434,081.07	
			Covid-19 Support to student abroad		272	15,639.95	
			Covid-19 Support to student abroad		273	15,369.95	
			Covid-19 Support to student abroad		274	776,879.87	
			Covid-19 Support to student abroad		271	15,369.95	
			Covid-19 Support to student abroad		106	15,357.30	
			Covid-19 Support to student abroad		107	15,357.30	
			Covid-19 Support to student abroad		108	15,357.30	
Sub-total				3,931,620.00		3,818,089.25	113,530.75



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

Date	Details	PV No	Details	PV amount paid to Embassies	PV no @ Embassy	PV amount paid to students	Differences
Madrid							
03/09/2020	GAMBIA EMBASSY MADRID	27PV20000503	Covid-19 Support to student abroad	186,480.00	234	170,939.50	
04/09/2020	GAMBIA EMBASSY MADRID	27PV20000519	Covid-19 Support to student abroad	630,000.00	265	108,780.00	
24/09/2020	GAMBIA EMBASSY MADRID	27PV20000610	Covid-19 Support to student abroad	108,780.00	130	100,014.93	
07/05/2020	GAMBIA EMBASSY MADRID	27PV20000273	Covid-19 Support to student abroad	92,214.00			
Subtotal				1,017,474.00		379,734.43	637,739.57
Addis Ababa							
04/09/2020	GAMBIA EMBASSY ADDIS ABABA	27PV20000211	Covid-19 Support to student abroad	326,340.00	418	326,340	
04/05/2020	GAMBIA EMBASSY ADDIS ABABA SALARIES	27PV20000250	Covid-19 Support to student abroad	582,882.00	433	4997.79	
07/05/2020	GAMBIA EMBASSY ADDIS ABABA SALARIES	27PV20000269	Covid-19 Support to student abroad	46,107.00			
Sub-total				955,329.00		331,338	623,991.21
Adu Dhabi							
08/09/2020	GAMBIA EMBASSY ABU DHABI	27PV20000536		466,200.00	486	461275.45	4,924.55
Grand- Total							1,380,186.08



Annex S: Payment without Sufficient Documentation

List of students not attached:

Date	Voucher No.	Details	GMD	Rate	Euro
20-10-2020	14	Payment of Covid 19 relief package to Amadou Bobb and two others	46,612.98	59.91	778.05
20-10-2020	15	Payment of Covid 19 relief package to Yahaddy Saho and three others	62,150.63	59.91	1,037.40
20-10-2020	16	Payment of Covid 19 relief package to Hadrammeh Dibba and four others	77,688.29	59.91	1,296.75
15-06-2020	J08	Payment of Covid 19 relief package to the students in Turkey	2,056,450.22	51.33	40,063.32
TOTAL			2,242,902.1		43,175.52

No identification attached:

20-10-2020	17	Payment of Covid 19 relief package to Modou Beyai	15,537.66	59.91	259.35
20-10-2020	18	Payment of Covid 19 relief package to a Gambian student	15,537.66	59.91	259.35
20-10-2020	19	Payment of Covid 19 relief package to Seedia Ceesay	15,537.66	59.91	259.35
20-10-2020	20	Payment of Covid 19 relief package to Pa Modou Mboob and two others	46,612.98	59.91	778.05
20-10-2020	21	Payment of Covid 19 relief package to Pa Bubacar M Fatty and Nfamara Camara	34,669.92	59.91	578.70
20-10-2020	22	Payment of Covid 19 relief package to Aboubacarr Sambou	15,537.66	59.91	259.35
20-10-2020	23	Payment of Covid 19 relief package to Gambian students in Turkey: 1. Modou Lamin Joof, 2. Fakebba S Ceesay, 3. Abdoulie Dafteh and 4. Muhammed Lamin Gassama	62,150.63	59.91	1,037.40
20-10-2020	24	Payment of Covid 19 relief package to Gambian students in Turkey - Lamin Saidykhan and others	139,838.93	59.91	2,334.15
20-10-2020	25	Payment of Covid 19 relief package to Gambian students in Turkey - 1. Yahya Badjie, 2. Kemo Sanneh, 3. Bulky Sowe and 4. Ousman Camara	62,150.63	59.91	1,037.40
20-10-2020	26	Payment of Covid 19 relief package to Gambian students in Turkey.	139,838.93	59.91	2334.15
20-10-2020	27	Payment of Covid 19 relief package to Gambian students in Turkey - Alasana Camara and five others.	93,225.95	59.91	1,556.10
20-10-2020	28	Payment of Covid 19 relief package to Gambian students in Turkey.	139,838.93	59.91	2,334.15
21-10-2020	29	Payment of Covid 19 relief package to Gambian students in Azerbaijan - Dawda Ndurr and others	46,614.85	65.08	716.27
22-10-2020	30	Payment of Covid 19 relief package to Landing Colley - a military student in turkey.	15,277.05	59.91	255.00
20-10-2020	31	Payment of Covid 19 relief package to a Gambian student	15,537.66	59.91	259.35
TOTAL			857,907.10		14,258.12



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

Annex T: Unaccounted receipts of Covid-19 funds

Receipts:					
Date	Receipt No.	Details	GMD	Rate	EURO
30-09-2020	3564765	Payment of Covid 19 relief package to Gambian students in Cyprus	2,454,955.43	59.91	40,977.39
30-09-2020	3564766	Payment of Covid 19 relief package to Gambian students in Turkey	1,351,782.88	59.91	22,563.56
30-09-2020	3564767	Payment of Covid 19 relief package to Gambian students in Azerbayzan	46,614.85	65.08	716.27
		TOTAL	3,853,353.17		64,257.22
Payments:					
Date	Voucher No.	Details	GMD	Rate	EURO
28-09-2020	145	Payment of Covid 19 relief package to Gambian students in Turkey - Isatou Ceesay and others	46,039.93	51.33	896.94
2/12/2020	13D	Payment of Covid 19 relief package to the account holder - Lamin S Camara C/O Salimatou Touray	15,537.66	59.91	259.35
2/12/2020	14D	Payment of Covid 19 relief package to Alieu Saidy	15,537.66	59.91	259.35
2/12/2020	15D	Payment of Covid 19 relief package to Fatou Jobe	15,537.66	59.91	259.35
2/12/2020	16D	Payment of Covid 19 relief package to Abdourahman Jallow	15,537.66	59.91	259.35
2/12/2020	17D	Payment of Covid 19 relief package to Sheikh Tijan Darboe	15,537.66	59.91	259.35
24-12-2020	48D	Payment of Covid 19 relief package to Omar Touray and two other students	46,612.98	59.91	778.05
24-12-2020	49D	Payment of Covid 19 relief package to Lamin Darboe	15,537.66	59.91	259.35
30-12-2020	64D	Payment of Covid 19 relief package to Yahya Sonko	15,537.66	59.91	259.35
30-12-2020	65D	Payment of Covid 19 relief package to Fatou Bin Johm	15,537.66	59.91	259.35
30-12-2020	66D	Payment of Covid 19 relief package to Nabia Jagne	15,537.66	59.91	259.35
30-12-2020	67D	Payment of Covid 19 relief package to the students	31,075.32	59.91	518.70
26-06-2020	J14	Payment of Covid 19 relief package to the students in Cyprus	92,079.86	51.33	1,793.88
26-06-2020	J15	Payment of Covid 19 relief package to the students in Cyprus	92,079.86	51.33	1,793.88
26-06-2020	J16	Payment of Covid 19 relief package to the students in Cyprus	92,079.86	51.33	1,793.88
26-06-2020	J18	Payment of Covid 19 relief package to the students in Cyprus	92,079.86	51.33	1,793.88
26-06-2020	J19	Payment of Covid 19 relief package to the students in Cyprus	92,079.86	51.33	1,793.88
26-06-2020	J20	Payment of Covid 19 relief package to the students in Cyprus	92,079.86	51.33	1,793.88
26-06-2020	J21	Payment of Covid 19 relief package to the students in Cyprus	92,079.86	51.33	1,793.88
26-06-2020	J22	Payment of Covid 19 relief package to the students in Cyprus	92,079.86	51.33	1,793.88



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

Receipts:					
Date	Receipt No.	Details	GMD	Rate	EURO
15-06-2020	J08	Payment of Covid 19 relief package to the students in Turkey	2,056,450.22	51.33	40,063.32
15-10-2020	10	Payment of Covid 19 relief package to the students in Cyprus	574,893.36	59.91	9,595.95
15-10-2020	11	Payment of Covid 19 relief package to the students in Cyprus	916,721.85	59.91	15,301.65
15-10-2020	12	Payment of Covid 19 relief package to the students in Cyprus	901,184.19	59.91	15,042.30
20-10-2020	14	Payment of Covid 19 relief package to Amadou Bobb and two others	46,612.98	59.91	778.05
20-10-2020	15	Payment of Covid 19 relief package to Yahaddy Saho and three others	62,150.63	59.91	1,037.40
20-10-2020	16	Payment of Covid 19 relief package to Hadrammeh Dibba and four others	77,688.29	59.91	1,296.75
20-10-2020	17	Payment of Covid 19 relief package to Modou Beyai	15,537.66	59.91	259.35
20-10-2020	18	Payment of Covid 19 relief package to a Gambian student	15,537.66	59.91	259.35
20-10-2020	19	Payment of Covid 19 relief package to Seedia Ceesay	15,537.66	59.91	259.35
20-10-2020	20	Payment of Covid 19 relief package to Pa Modou Mboob and two others	46,612.98	59.91	778.05
20-10-2020	21	Payment of Covid 19 relief package to Pa Bubacar M Fatty and Nfamara Camara	34,669.92	59.91	578.70
20-10-2020	22	Payment of Covid 19 relief package to Aboubacarr Sambou	15,537.66	59.91	259.35
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20-10-2020	24	Payment of Covid 19 relief package to Gambian students in Turkey - Lamin Saidykhan and others	139,838.93	59.91	2,334.15
20-10-2020	25	Payment of Covid 19 relief package to Gambian students in Turkey - 1. Yahya Badjie, 2. Kemo Sanneh, 3. Bulky Sowe and 4. Ousman Camara	62,150.63	59.91	1,037.40
20-10-2020	26	Payment of Covid 19 relief package to Gambian students in Turkey.	139,838.93	59.91	2334.15
20-10-2020	27	Payment of Covid 19 relief package to Gambian students in Turkey - Alasana Camara and five others.	93,225.95	59.91	1,556.10
20-10-2020	28	Payment of Covid 19 relief package to Gambian students in Turkey.	139,838.93	59.91	2,334.15
21-10-2020	29	Payment of Covid 19 relief package to Gambian students in Azerbaijan - Dawda Ndurr and others	46,614.85	65.08	716.27
22-10-2020	30	Payment of Covid 19 relief package to Landing Colley - a military student in turkey.	15,277.05	59.91	255.00



Audit of Government COVID-19 Response – Distribution of Food & Medical Items, Payment to Frontline Workers and Quarantine Centres and Support to Other Sectors

Receipts:					
Date	Receipt No.	Details	GMD	Rate	EURO
20-10-2020	31	Payment of Covid 19 relief package to a Gambian student	15,537.66	59.91	259.35
		TOTAL	6,493,814.64		116,252.42
		Difference	2,640,461.48		51,995.20



Annex U: Eligibility Criteria

Date	Payee	Description	Ref.	GMD	License date
10/10/20	Gaya Arts	Being payment of gov't covid-19 support-Gaya Arts	PV17-4869A	50,000	2018/2019
10/10/20	GTS Bar & Restaurant	Being payment of gov't covid-19 support-GTS Bar & Restaurant	PV17-4872A	50,000	2018/2019
10/10/20	La Koridor	Being payment of gov't covid-19 support-La Koridor	PV17-4883A	50,000	No Payment
10/10/20	Red Dragon Bar & Restaurant	Being payment of gov't covid-19 support-Red Dragon Bar & Restaurant	PV17-4903A	50,000	2017/2018
10/10/20	Reo's Deli & Plaza	Being payment of gov't covid-19 support-Reo's Deli & Plaza	PV17-4905A	50,000	No Payment
02/11/20	ABDOULIE JALLOW	Being payment of gov't covid-19 support-AMDALAI CAMP	PV17-4928A	50,000	N/A
10/10/20	Willys Lux Lounge Night Club	Being payment of gov't covid-19 support-Willys Lux Lounge Night Club	PV17-4937A	50,000	2018/2019
10/10/20	Sita Joyeh Holiday Resort	Being payment of gov't covid-19 support-Sita Johey Holiday Resort	PV17-5033A	50,000	2018/2019
10/10/20	CALYPSO BEACH BAR	BEING PAYMENT OF COVID-19 RELIEF FROM THE GOVERNMENT	PV17-5102A	25,000	2018/2019
13/10/20	West Africa Gaming	Being payment of gov't covid-19 - West Africa Gaming	PV17-5147A	200,000	2018/2019
13/10/20	Bonanza Win Gambia Ltd	Being payment of gov't covid-19 - Bonanza Win Gambia Ltd	PV17-5150A	200,000	2018/2019
14/10/20	Bubacarr Barry (Solomoms Beach Bar)	Being payment of gov't covid-19 - Bubacarr Barry (Solomons Beach Bar)	PV17-5158A	25,000	2018/2019
15/10/20	Lotto Gaming Gambia Ltd	Being payment of covid-19 support- Lotto Gaming Gambia Ltd	PV17-5162A	200,000	2017/2018
16/10/20	TOUR GAMBIA	BEING PAYMENT OF COVID-19 RELIEF FUND	PV17-5181A	100,000	2018/2019
19/10/20	FALU TOURS	BEING PAYMENT OF COVID-19 RELIEF FUND	PV17-5199	63,000	2018/2019
21/10/20	AMADOU BALDEH (ECO TOURS)	BEING PAYMENT OF COVID-19 RELIEF FUND	PV17-5220	50,000	2017/2018
10/10/20	JACARANDA RESTAURANT	BEING PAYMENT OF COVID-19 RELIEF FUND	PV17-5221	50,000	2018/2019
22/10/20	YORO BAH	Being payment of government covid 19 support fund (gainako yorro rental)	PV17-5236	50,000	No payment
2/11/20	DENISE Anne CAMARA-JOHNSON	BEING PAYMENT OF COVID-19 RELIEF FUND(Ann's Guest House)	PV17-5298	50,000	2018/2019



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Date	Payee	Description	Ref.	GMD	License date
16/10/20	CORAL BEACH HOTEL	Being payment of gov't covid-19 support-CORAL BEACH HOTEL	PV17-5462	500,000	2018/2019
23/12/20	GODSWILL OMOKO	BEING PAYMENT OF COVID-19 RELIEF FUND (Tranquility Guest House)	PV17-5507	50,000	2018/2019
4/11/20	COCO OCEAN RESORT AND SPA	Being payment of covid fund transfer to various stakeholders ,COCO OCEAN RESORT AND SPA,	PV17-5604	300,000	2018/2019
TOTAL				2,263,000	



Annex V – Unpresented Registration Document

Craft Market			
No.	NAME	PARTICULARS	AMOUNT
1	Aja Ramou Jaula	Craft Market(Kotu)	6,000
2	Aji Kitty Sanneh	Craft Vendor Bakau	6,000
3	Bintou Njie	Craft Vendor (Bakau)	6,000
4	Eliman Bobb	Craft Market(S/G)	6,000
5	Fatou Bom Samba	Craft Vendor Kotu	6,000
6	Fatoumata Ceesay	Craft Vendor	6,000
7	Hagie Sadibeh	Craft Market(F)	6,000
8	Horiya Sama	Craft Vendor Cape Point	6,000
9	Ibrahima Jallow	Craft Vendor Kotu	6,000
10	Malick Badjan	Craft Vendor Kotu	6,000
11	Mam Astou Sohna	Craft Vendor Fajara	6,000
12	Mamodou Bah	kotu Craft market	6,000
13	Masireh Jatta	P/Rima C/Market	6,000
14	Momodou Lamin Kebbeh	Craft Vendor Fajara	6,000
15	Morry Taal	Vendor Kotu	6,000
16	Ousman Kanteh	Craft Vendor	6,000
17	Pa Ebou Secka	Craft Vendor	6,000
Fruit Sellers			
1	Nyima Faal	Fruit Seller Ocean Bay	6,000
2	Musukebba Kinteh	Fruit Seller S/Tavern	6,000
3	Maimuna Conteh	Fruit Seller Ocean Bay	6,000
4	Fatou Saidy	Fruit Seller	6,000
5	Sireh Jaiteh	Fruit Seller Sunset	6,000
6	Matida Fatty	Fruit Seller	6,000
7	Fatou Sanyang	Fruit Seller	6,000
8	Fatou Kinteh	Fruit Seller Sunbird	6,000
9	Sulay Bah	Fruit Seller S/Gambia	6,000
Hair Dressers			
1	Aisah Jallow	HAIR DRESSER Poco loco	6,000
3	Mam Ceesay	Hair Dresser Kotu	6,000
4	Neteh Jasseh	Hair Dresser Julas	6,000
5	Oumie Sabally	Hair Dresser Kotu	6,000
6	Ndey Yassin Drammeh	Hair Dresser Kololi	6,000
7	Hoja Saidikhan	Hair Dresser	6,000
Juice Pressers			
1	Omar Ceesay	Juice Presser	6,000
2	Saidou Conateh	Juice Presser	6,000
Bird watch & T Guide			
1	Assan Gaye	Tourist Guide (Atlantic)	6,000
2	Ebrima Jammeh	Juffureh Tourist Guide	6,000
3	Jalamang Fatty	Tour Guide Bakau	6,000
4	Lalo Suwarreh	Tour Guide(Atlantic)	6,000
5	Lamin Barrow	Tour Guide Bakau	6,000
6	Omar Jallow	Tour Guide Bakau	6,000
7	Ousman SaidyKhan	Tour Guide Bakau	6,000



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8	Sankung Jarju	Tourist Guide	6,000
9	Seedy Sanyang	Tourist Guide	6,000
10	Sheikh Omar Jatta	Tourist Guide	6,000
11	Sunkary Camara	Tourist Guide	72,000
Taxi Drivers			
1	Abdoul Karim Trawally	Tourist Taxi(Palma Rima)	6,000
2	Alh Malick Loum	Tourist Taxi	6,000
3	Alieu Manneh	Tourist Taxi Kotu	6,000
5	Amatou Sanyang	Tourist Taxi Ss/G	6,000
6	Boto Lopyy	Driver Jerma	6,000
8	Eder Gomez	Tourist Taxi Kotu	6,000
9	Foday Sheriff Jawara	Tourist Taxi(S/G)	6,000
10	Hoja's Beauty	Tourist Taxi Massage	6,000
11	Karafa Krubally	Tourist Controller	6,000
12	Karfa Manneh	Tourist Taxi S/G	6,000
13	Kawsu Jatta	Tourist Taxi	6,000
15	Modou Camara	Tourist Taxi S/G	6,000
16	Mumini Jallow	Tourist Taxi Palmarima	6,000
17	Musa Jallow	Tourist taxi(palma)	6,000
18	Musa Saikyhan	Tourist Taxi Driver	6,000
19	Nfamara Keita	Tourist taxi(S/G)	6,000
20	Omar Dampha	Tourist Taxi Jerma	6,000
22	Omar Nyang	Tourist Taxi Jerma	6,000
23	Pa Jaiteh	Tourist Taxi(Coral)	6,000
24	Salifu Jallow	Tourist Taxi Jerma	6,000
25	Seray Jammeh	Tourist taxi	6,000
27	Yahya Nyassi	Kotu Tourist Taxi	6,000
Miscellaneous			
1	Lamin Bojang	Bicycle Rental	6,000
2	Bala Ngum	Cigarette Vendor	6,000
3	Tijan Badjie	Basket Weaver	6,000
4	Amadou Touray	local Board Lamin Lodge	6,000
5	Peter Weissferdt	Local Board	6,000
6	Lamin Sanyang	Rod Rental	6,000
7	Lamin Sanyang	Rod Rental	6,000
8	Saffiatou Jallow	Groundnut Vendor Kotu	6,000
9	Buba Touray	Lamin Lodge Local	6,000
10	Ebou Kasseh	Lamin Lodge	6,000
11	Gibril Senghore	Lamin Lodge	6,000
13	Isatou Jallow	Massage Studio	6,000
15	Harts Ratal	Olimatou Jobarteh	6,000
16	Ebrima Jaiteh	P/Rima S/G	6,000
17	Ma Lamin Jabbie	Sport Fishing Kololi	6,000
18	Kaddy Saho	Subtle Beauty Cut	6,000
19	Lamin Saniteh	Surt port Rental Koto	6,000
20	Ebou Saine		6,000
21	Baba Bijilo Sport Fish	Sport Fishing	14,000
	Total		590,000



Annex W: Committee Operational Expenses Exceeds the Policy Requirement

Expenditure incurred on the GMC				
Date	Cheque No.	Payee	Description	Payment (GMD)
23/11/2020	02173964	Adam's Restuarant & Catering Services	Being Payment For Lunch And Refreshment For Committee Meeting	3,500.00
10/11/2020	02173957	Assan L.S. Jammeh	Being Payment Honorarium For Committee Meeting	5,000.00
10/11/2020	02173955	Bakary Trawally	Being Payment Honorarium For Committee Meeting	7,500.00
13/11/2020	02173962	Buba Fatty	Being Payment Honorarium For Committee Meeting	47,500.00
20/11/2020	02173963	Buba Fatty	Being Payment Honorarium For Committee Meeting	22,500.00
25/11/2020	02173965	Buba Fatty	Being Payment Honorarium For Committee Meeting	26,000.00
06/01/2021	02173966	Buba Fatty	Being Payment For Honorarium And Refreshment For Committee Meetings	26,000.00
18/01/2021	0273968	Buba Fatty	Being Payment For Honorarium And Refreshment For Committee Meetings	35,500.00
12/03/2021	02173972	Buba Fatty	Being Payment For Honorarium And Refreshment For Committee Meetings	24,400.00
10/11/2020	02173951	Demba Ali Jawo	Being Payment Honorarium For Committee Meeting	7,500.00
10/11/2020	02173952	Ebrima Darboe	Being Payment Honorarium For Committee Meeting	2,500.00
15/02/2021	02173971	Isatou Njie	Being Payment For Honorarium And Refreshment For Committee Meetings	27,200.00
20/04/2021	02173973	Isatou Njie	Being Payment For Honorarium And Refreshment For Committee Meetings	27,200.00
06/05/2021	02173974	Isatou Njie	Being Payment For Honorarium And Refreshment For Committee Meetings	30,000.00
10/05/2021	02173975	Isatou Njie	Being Payment For Committee Memebers, Fuel For Motor Vehicles, Ferry Crosing And Communication F...	74,000.00
10/05/2021	02173976	Isatou Njie	Being Payment For Committee Memebers, Fuel For Motor Vehicles And Communication For Monitoring ...	68,500.00
07/07/2021	02173977	Isatou Njie	Being Payment For Honorarium And Refreshment For Committee Meetings	24,400.00
15/07/2021	02173978	Isatou Njie	Being Payment For Honorarium And Refreshment For Committee Meetings	30,000.00
16/07/2021	02173979	Isatou Njie	Being Payment Allowance For Committee Memebers For Report Writing And Wrapping Up	135,000.00
01/09/2021	02173980	Isatou Njie	Being Payment For Honorarium For Sub-Committee Meeting To Review The Finance Report	13,200.00



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Expenditure incurred on the GMC				
Date	Cheque No.	Payee	Description	Payment (GMD)
10/11/2020	02173958	Jamilatou	Being Payment Honorarium For Committee Meeting	2,500.00
10/11/2020	02173956	Lamin Jahateh	Being Payment Honorarium For Committee Meeting	7,500.00
10/11/2020	02173961	Lamin Jahateh	Being Payment For Refrehment For Committee Meeting	1,000.00
10/11/2020	02173953	Malang Bass	Being Payment Honorarium For Committee Meeting	5,000.00
10/11/2020	02173960	Patrick Mendy	Being Payment Honorarium For Committee Meeting	2,500.00
10/11/2020	02173954	Solo Sima	Being Payment Honorarium For Committee Meeting	5,000.00
Total expenditure				660,900.00
Per the Grant Management Policy				500,000.00
Difference				160,000.00