

APPROVED & ADOPTED REPORT

OF THE

2015/2016 Joint Session of the Public Accounts & Public Enterprises Committees – Part I

**Terms of Reference: (i) To consider Updates and
Recommendations of the
Permanent Secretary, Ministry of Finance and
Economic Affairs
And the Accountant General on the status of
implementation
Of the 2015 PAC/PEC Recommendations;**

**the (ii) To consider Updates and Recommendations of
Auditor General, Director of Internal Audit
Directorate on PFM and 2015 PAC/PEC Report
Recommendations and the
Director General of GPPA on the compliance level
of Public
Enterprises and Public Agencies;**

**Government of (iii) To consider annual activity Reports & Financial
Statements of Public Enterprises/Agencies of the
The Republic of The Gambia for the year ended
2014**

**(iv) To receive and consider Auditor General's Reports
on the audited
accounts and financial statements of the
Government of The Gambia -Central Government
Accounts**

(05th November, 2015 – 30th June, 2016 - Part I)

and
(05th September, 2016 - 19th November, 2016 - Part II)

National Assembly
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06TH JUNE, 2016

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PREFACE

In pursuance of the provisions of sections (102), (109), (110) and (175) of the 1997 Constitution of the Republic of The Gambia, the Finance and Public Accounts Committee and the Public Enterprises Committee (PAC/PEC) of the National Assembly convened from 05th November, 2015 – 30th June, 2016, to consider:

“The Annual Activity Reports and audited Financial Statements, including External Auditors’ Management Letters of all Public Enterprises and Agencies of the Government of the Republic of The Gambia for the year ended 31st December, 2014;”

The aim of this exercise is to ensure accountability, transparency, and probity in all our Public Enterprises and Agencies for efficient service delivery.

During the course of the first phase of the exercise, thirty-two (32) Public Enterprises/Agencies were summoned to appear before the Joint Session. Annual Activity Reports, Audited Financial Statements and Strategy Plans of Public Enterprises/Agencies were considered and adopted, some 40 (forty) Public Enterprises and Government Departments were scheduled to appear in the second phase of the 2015-2016 PAC/PEC Joint Session.

The Joint Session received and considered testimonies and evidence from key witnesses including Board Members, Management, External Auditors, and GPPA. In addition to their Annual Activity Reports and audited Financial Statements, the Joint Session also considered other Issues, Queries and Observations and made Recommendations thereto.

Appearance before the Joint Session should be seen as a process by which the highest oversight authority of the Republic shall hold the managements of public enterprises/agencies accountable for the **actions and decisions they have made** in the management of public resources. It should be seen as a Session where good management/best practices is recognized and rewarded, while bad management is appropriately sanctioned.

The Joint Session as usual will once again take this opportunity to clarify that adoption of reports and financial statements means meeting minimum performance levels of admissibility of reports and accounts for consideration.

ACKNOWLEDGEMENT

The 2015-2016 Joint Session of the PAC/PEC wishes to acknowledge with appreciation the invaluable support and cooperation of all the Public Enterprises/Agencies that complied fully and submitted themselves to legislative scrutiny as by law established. Similarly, we are also indebted to all our Aides, Subject Matter Specialists, the Clerk and staff of the PAC/PEC for their resolve and goodwill without which we would not have succeeded.

Furthermore, we wish to acknowledge with gratitude the efforts of the following Public Enterprises/Agencies that strictly complied with the provisions of the 1997 Constitution of the Republic by duly submitting their Annual Reports and audited Financial Statements to the National Assembly for scrutiny:

1. Gambia Public Procurement Authority (GPPA)
2. Alternative Dispute Resolution Secretariat (ADRS)
3. Gambia Civil Aviation Authority (GCAA)
4. Gambia International Airlines (GIA)
5. Office of the Ombudsman (Ombudsman)
6. National Council for Civic Education (NCCE)
7. Central Bank of The Gambia (CBG)
8. National Nutrition Agency (NaNA)
9. National Road Authority (NRA)
10. Assets Management & Recovery Corporation (AMRC)
11. Gambia Investment and Export Promotion Agency (GIEPA)
12. Gambia Printing & Publishing Corporation (GPPC)
13. Gambian Agency for the Management of Public Works (GAMWORKS)
14. National Environment Agency (NEA)
15. Gambia Livestock Marketing Agency (GLMA)
16. Social Security & Housing Finance Corporation (SSHFC)
17. Gambia Competition and Consumer Protection Commission (GCCPC)
18. Independent Electoral Commission (IEC)
19. Public Utilities Regulatory Authority (PURA)
20. National Training Authority/National Accreditation and Quality Assurance Authority (NTA/NAQAA)
21. National Agency for Legal Aid (NALA)
22. The Gambia Standards Bureau (TGSB)
23. National Youth Service Scheme (NYSS)
24. National Aids Secretariat (NAS)
25. Public Service Commission (PSC)
26. National Water and Electricity Company (NAWEC)
27. Gambia Bureau of Statistics (GBoS)
28. Gambia Ports Authority (GPA)
29. National Drug Law Enforcement Agency
30. Gambia National Library Service Authority (GNLSA)
31. Gambia Tourism Board (GTB)
32. Gambia National Petroleum Corporation (GNPC)

PUBLIC ENTERPRISES/AGENCIES DEFERRED UNTIL FURTHER NOTICE

1. National Enterprise for Development Initiative (NEDI)
2. Gambia Ferries Services Management Company (GFSMC)
3. Gambia Anti-Corruption Commission*
4. The Gambia Human Rights Commission*

NB: The aforesaid Public Enterprises were deferred because both are currently subjects of various litigations at forum and foreign courts.

*The aforesaid could not appear because they yet to be operational

**PUBLIC ENTERPRISES/AGENCIES CONSIDERED AND ADOPTED in the first
phase of the Joint Session: - 05th November, 2015 - 30th June, 2016**

1. Gambia Public Procurement Authority (GPPA)
2. Alternative Dispute Resolution Secretariat (ADRS)
3. Gambia Civil Aviation Authority (GCAA)
4. Gambia International Airlines (GIA)
5. Office of the Ombudsman (Ombudsman)
6. National Council for Civic Education (NCCE)
7. Central Bank of The Gambia (CBG)
8. National Nutrition Agency (NaNA)
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10. Assets Management & Recovery Corporation (AMRC)
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14. National Environment Agency (NEA)
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17. Gambia Competition and Consumer Protection Commission (GCCPC)
18. Independent Electoral Commission (IEC)
19. Public Utilities Regulatory Authority (PURA)
20. National Accreditation and Quality Assurance Authority (NTA/NAQAA)
21. National Agency for Legal Aid (NALA)
22. The Gambia Standards Bureau (TGSB)
23. National Youth Service Scheme (NYSS)
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27. Gambia Bureau of Statistics (GBoS)
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29. National Drug Law Enforcement Agency
30. Gambia National Library Service Authority (GNLSA)
31. Gambia Tourism Board (GTB)
32. Gambia National Petroleum Corporation (GNPC)

ACRONYMS

AMRC	- Assets Management & Recovery Corporation
ADRS	- Alternative Dispute Resolution Secretariat
CBG	- Central Bank of The Gambia
CEOs	- Chief Executive Officers
DNT	- Directorate of National Treasury
EIA	- Environmental Impact Assessment
FERM	- Foreign Exchange Risk Management
GBoS	- Gambia Bureau of Statistics
GoTG	- Government of The Gambia
GTB	- Gambia Tourism Board
GRA	- Gambia Revenue Authority
GPA	- Gambia Ports Authority
GIA	- Gambia International Airline
GPPA	- Gambia Public Procurement Authority
GIEPA	- Gambia Investment & Export Promotion Agency
GCAA	- Gambia Civil Aviation Authority
GAMWORKS	- Gambia Agency for the Management of Public Works
GCC	- Gambia Competition Commission
GPPC	- Gambia Printing and Publishing Corporation
GNLSA	- Gambia National Library Service Authority
GNPC	- Gambia National Petroleum Company
IEC	- Independent Electoral Commission
IFAD	- International Fund for Agricultural Development
IFRS	- International Financial Reporting Standard
MDGs	- Millennium Development Goals
MoBSE	- Ministry of Basic and Secondary Education
MoFEA	- Ministry of Finance and Economic Affairs and Economic Affairs
MoFEN	- Ministry of Forestry and the Environment
MoH&SW	- Ministry of Health and Social Welfare
MoHERST	- Ministry of Higher Education, Research, Science & Technology
MoJ	- Ministry of Justice
NAA	- NGO Affairs Agency
NANA	- National Nutrition Agency
NAWEC	- National Water and Electricity Company
NAO	- National Audit Office
NARI	- National Agriculture Research Institute
NCCE	- National Council for Civic Education
NDEA	- National Drug Enforcement Agency
NEA	- National Environment Agency
NYSS	- National Youth Service Scheme
NRA	- National Road Authority
NAQAA	- National Accreditation and Quality Assurance Authority

NTA	- National Training Authority
Ombudsman	- Office of the Ombudsman
OP	- Office of the President
PAC/PEC	- Public Accounts Committee and Public Enterprises Committee
PAGE	- Programme for Accelerated Growth and Employment
Pro-PAG	- Pro-Poor Advocacy Group
PSC	- Public Service Commission
PURA	- Public Utilities Regulatory Authority
RTC	- Real Time Consulting
RVTH	- Royal Victoria Teaching Hospital
SSHFC	- Social Security and Housing Finance Corporation
TGSB	- The Gambia Standards Bureau
UTG	- University of The Gambia
VISACA	- Village Savings and Credit Association
IAU	- Internal Audit Unit
GNL	- Gambia National Lottery
GNPC	- Gambia National Petroleum Company
NEDI	- National Enterprises Development Initiative
CRF	- Central Revenue Fund
SDGs	- Sustainable Development Goals

HONOURABLE CHAIRMAN'S STATEMENT

As Chairman of the PAC/PEC Joint Session, I hereby publish the outcomes of the first part of the 2015/2016 Joint Session of the Finance and Public Accounts and Public Enterprises Committees as convened in the National Assembly Chambers, IN PUBLIC, during the period 05th November, 2015 – 30th June, 2016.

All Public Enterprises/Agencies were summoned and the Joint Session received, considered and adopted thirty-two (32) Annual Reports and audited Financial Statements (including External Auditors' Management Letters) for the year ended 31st December, 2014 as per the provisions of sections (102), (109), (110) and (175) of the 1997 Constitution of the Republic of The Gambia.

It is worth noting that the principal objective and purpose of this Statutory exercise is to carry out lawful checks and scrutiny over Public Enterprises/Agencies and the Public Service Delivery Systems; with a view to ensure that the Government of The Gambia and its Public Services, Institutions, Enterprises and Agencies are all financially, socially and politically accountable to the Gambian people through their elected representatives.

The National Assembly shall do all it can to complement the good efforts of the Government. It therefore shall ensure that together we achieve the Millennium Development Goals (MDGs) and Sustainable Development Goals (SDGs) particularly in addressing poverty, by developing the social priority sectors of Education, Health and Agriculture. We shall also together strive to actualize the concepts of Visions 2020, 2016, and the current Programme for Accelerated Growth and Employment (PAGE) 2012-2015.

It is imperative that as servants of the people, we all conform in deeds, words, and attitude to best Financial Management Practices and the principles of the Public Service Reform Programme that was launched on 01st April, 2009. The aim of this exercise therefore is not to witch-hunt any particular individual or institution; rather it is meant to ensure transparency and probity in all our Public Institutions. It also seeks to hold the Heads of those Institutions accountable for their actions, and also to ensure that our Public Corporations and Agencies deliver the desired services to the general public in an effective and efficient manner. In addition, the Joint Session also aims that together we address the constraints/challenges of any particular Public Enterprise/Agency in the best national interest.

The Joint Session recognized and acknowledged the tremendous support and abundant goodwill given to this Joint Committee by the President of the Republic of The Gambia, His Excellency Sheikh Prof. Alhaji Dr. Yahya A.J.J. Jammeh -Babili Mansa and his Government. Equally, I would also like to thank the Gambian people and our development partners for their continuous support and collaboration in strengthening our parliamentary institutions through capacity building projects aimed at developing the human resource capabilities of the National Assembly, particularly that of the Public Accounts/Public Enterprises Committees.

The Joint Session was as usual, aided by the Auditor General – National Audit Office, the Director PAU - Office of the President, the Director General – Gambia Public Procurement Authority (GPPA), the Inspector General of Police (IGP), the Accountant General - DNT, and Director - Internal Audit Directorate. In addition, there were two Subject-Matter Specialists, in the persons of Mr. Rene Geoffrey Renner – Chartered Accountant and Mr. Alhagi T.S.A. Njie – Management Consultant who were appointed under the provisions of section 108 sub-section (1) of the 1997 Constitution of the Republic of The Gambia. I therefore publicly put on record our acknowledgement and gratitude to all of them.

In conclusion, I acknowledge the cooperation of the Ministry of Finance and Economic Affairs, Boards and Managements of all the Public Enterprises and Agencies considered and I urge them to continue improving their compliance status.

SIGNED -----
HONOURABLE ABDOULIE BOJANG
CHAIRMAN – PAC/PEC

CHAPTER 1

1.0 PAC/PEC POLICY APPROACHES

The Joint Session resolved as follows:

- 1.1 That all Ministries to hold their respective Enterprises/Agencies to implement the PAC/PEC Recommendations herein.
- 1.2 The Joint Session noted with concern the general lack of preparedness of some Public Enterprises and Agencies to comply and conform to statutory parliamentary standards and best practices.

The records revealed that some Public Enterprises/Agencies could not comply or conform to the basics and the schedule of the PAC/PEC without having to request for rescheduling or deferrals which hinders the smooth operations of the Joint Session. Consequently, the Joint Session urges all concerned to as far as feasible, ***conform and comply*** with the schedule.

- 1.3 All Public Enterprises/Agencies must submit their Annual Activity Reports and audited Financial Statements to the Clerk of the National Assembly on or before the 31st August of each year as required by law.
- 1.4 PAC/PEC wishes to clarify what it means when it resolves to adopt a Financial Statements and Report of a Public Enterprise/Agency. For the purposes of Parliament, “***adoption***” means fulfilling the basic minimum requirement for consideration.
- 1.5 Appearance before the Joint Session should be seen as a process by which the highest oversight authority of the Republic shall hold the managements of Public Enterprises/Agencies accountable for the actions and decisions they have made in the management of public resources. It should be seen as a Session where good management/best practices is recognized and rewarded, while bad management is accordingly sanctioned.
- 1.6 Henceforth, all Public Enterprises/Agencies shall as a requirement submit an addendum of a comprehensive staff list including salary, wages & allowance and designation of each staff. Staff on study leave with/without salary and source of sponsorship; plus an update on the previous PAC/PEC Recommendations should also be included with each submission.

CHAPTER 2

2.0 **BROAD POLICY ISSUES AND RECOMMENDATIONS FROM THE 2015 PAC/PEC REPORT**

2.1 *Un-presented payment vouchers*

The Joint Session noted from the Auditor General's report 162 payment vouchers totalling D6, 129,930.24 which were not presented for audit verification.

Payment vouchers not presented for audit verification will cast doubt on whether those payments were genuine.

The issue of un-presented payment vouchers has been a subject of the audit report on the audit of the Government of The Gambia financial statements.

The Joint Session recommends that Accountant General's Department take all the necessary steps in ensuring that these payment vouchers are presented for inspection. In future, all payment vouchers be made available for audit inspection at the time of request.

The Joint Session further recommends that all payment vouchers are filed in numerical order by month and year by the Accountant General's Department and be available for audit as stipulated in the financial instructions.

2.2 *Payment vouchers without supporting documents*

The Joint Session observed from the Auditor General's report that 58 payments totalling D2, 073,017.07 were made without documentation being attached to the payment vouchers.

Payments vouchers that did not have supporting documents to substantiate payment cannot be accepted as genuine disbursement and therefore cannot be accepted as charges on government funds.

This is an indication of control weakness which if not address may lead to fraud and other irregularities.

The Joint Session recommends that henceforth all payment vouchers be supported with relevant documents or the amounts be refunded.

2.3 **Breach of GPPA regulations/ payment vouchers with single quotations**

The Joint Session noted from the Auditor General's report that during the verification of payment vouchers there were payment vouchers amounting to D910, 165 with only one invoice

attached as opposed to the three quotations required by the Public Procurement Act. This is indicative of poor control and supervision, which if not addressed may lead to fraud and other irregularities.

The Joint Session recommends that at least 3 quotations are sought in line with the Public Procurement Regulations.

The Joint Session further recommends that approved GPPA single sourcing form be used when single sourcing.

2.4 Virements

The Joint Session noted from Auditor General's report that virements were made to 4 budget line items for which no amounts had been approved in the 2011 estimates of revenue and expenditure. There is the risk that the budgetary process was disregarded.

The Joint Session recommends that no movement of funds is made to expenditure line items for which no funds had been approved by the National Assembly.

2.5 Misclassification of expenses

The Joint Session observed from Auditor General's report that there were 84 payment vouchers amounting to D5, 592,230 that were charged to wrong votes. Misclassification of expenses will misinform users of the information on total expenses incurred on the different expenditure line items and hence decisions made on such basis may not be accurate.

The Joint Session recommends that authorising officers must at all times ensure that expenses are charged to the correct votes before approval is granted for payment.

2.6 Exclusion of government funds at commercial banks in financial statements

The Joint Session noted from Auditor General's report a review of confirmations from commercial banks during the period of audit revealed an amount totalling D796, 879.26 held in various commercial banks which were not disclosed in the financial statements. This is in addition to commercial bank accounts totalling D17, 646,324.25 that were identified in the prior year audit that remain undisclosed. The total bank balances included in the financial statements will be understated.

The Joint Session recommends that these balances are included in the financial statements of Government to give a more accurate and complete picture of the financial statements.

2.7 Cash and bank

The Joint Session observed from Auditor General's report that reconciling items arising from monthly bank reconciliation were not investigated and corrected on time. There is a risk that errors and or fraud might go undetected for a long time if reconciliations are not done on the specific period it relates to.

The Joint Session recommends that the supervisors of the bank reconciliation team of the Accountant General's Department conduct regular reviews of reconciliations performed by junior staff and take corrective action in a timely manner.

In future, the review of reconciliations be done daily to detect and correct any errors in a timely manner.

2.8 Dormant accounts

The Joint Session noted from the Auditor General's report that a review of the financial statement revealed instances where accounts with substantial amounts in them lay dormant for over two years. These accounts were left dormant for over two years while the government is in need of funds.

The Joint Session recommends that the said accounts be closed and funds transferred to the Central Revenue Fund and details furnished to the National Audit Office for verification.

2.9 Imprest

The Joint Session noted from the Auditor General's report, outstanding imprest balances of D72, 928,499.90 for the financial year ended 31st December 2011. There is the risk that officials might be using imprest beyond the due date of retirement as unauthorised loans to themselves which could affect the cash flow position of Government.

The Joint Session recommends that:

1. Accountant General's Department provide evidence of practical measures taken to recover outstanding imprest of D72, 928, 499.90.
2. Accountant General's Department recheck all the embassies returns for the period under audit including the discrepancies highlighted above so that correct outstanding imprest balances be established and details furnished to National Audit Office.
3. Actions be taken by the Accountant General's Department to sensitise those who deal with the retirements on the requirements for retirement of imprest.

4. In future, all imprest issued be retired on or before the due date as stipulated in the financial instructions.
5. Imprest should not be given to any official who did not fully retire previous imprest issued to them.



2.10 Un-presented loan agreement documents

The Joint Session noted from the Auditor General's report that Sixteen external loan agreement documents were not submitted by Ministry of Finance and Economic Affairs. These loans have outstanding principal balances of D1, 813,841,000 as at 31st December 2011. In the absence of loan agreements, the repayment terms and period of the loans could not be established by the auditors. There is a high risk of misstatement of the principal loan balances disclosed in financial statements.

The Joint Session recommends that the outstanding loan agreements be presented to the NAO for verification without delay.

2.11 Non-disclosure of domestic debt holders

The Joint Session noted from the Auditor General's report a review of financial statements revealed outstanding domestic debts balances of D 9,454,271,000 for the year ended 31st December 2011. These domestic debts were not classified in terms of debt holders and the auditors could not therefore confirm the subscribers of these debts instruments. There is a risk that disclosures made in the financial statements are inadequate.

The Joint Session recommends that the disclosure of debt holders for all domestic debts be in line with the dictates of the Government Budget Management and Accountability act.

The Joint Session further recommends that Accountant General's Department provide detailed schedule of outstanding domestic debt balances.

2.12 On-lending to Government Business Enterprises (GBEs)

The Joint Session noted from the Auditor General's report a review of documents and discussion with officials at MoFEA revealed that government on-lend loans to Gambia Civil

Aviation Authority, NAWEC, GAMTEL and Gambia Groundnut Cooperation were omitted from the financial statements. MoFEA was unable to provide the total loans outstanding to these enterprises during the period under audit. There is a risk that disclosures of on-lending GBEs are not accurate or complete leading to misstatement in the financial statements.

The Joint Session recommends that adjustments be made to disclose all on-lending to GBEs in the financial statements.

The Joint Session further recommends that disclosures of principal repayments and outstanding loan balances of on-lent loans to GBEs be fully disclosed in the financial statements.

2.13 Non-Disclosure of grants received

The Joint Session noted from the Auditor General's report that a review of financial statements revealed that there were no grants received by Government during the financial year ending 31st December 2011. However corroborative evidence received during the auditors discussion with officials at MoFEA revealed that some grants were actually received during the year. There is a risk that the financial statements are misstated.

The Joint Session recommends that efforts be made to disclose all grants received by MoFEA.

2.14 Un-presented revenue vouchers

The Joint Session noted from Auditor General's report that 797 revenue vouchers totalling D11, 010,233.58 were not presented for the finalisation of the audit. The total revenue amounts quoted in the financial statements might not be accurate.

The Joint Session recommends that the revenue vouchers are produced for audit verification in line with financial regulation.

2.15 Contingency Fund

The Contingency Fund is set up under the provisions of section 154 of the Constitution for purposes of meeting unforeseen and urgent expenditure for which no other provision exists.

The Joint Session noted from the Auditor General's report that expenditures amounting to D1, 999,000.00 made from the Contingency Fund account did not seem to be unforeseen and urgent expenditure.

The Joint Session also believe that all of these expenditures should have been budgeted. There is a risk of misstatement of the financial statement.

This is indicative of poor planning or weak control since this account was used for expenditures that should have been budgeted.

The Joint Session recommends that the Accountant General's Department ensure that the misstatement of financial statement be corrected and details furnished to the National Audit Office for verification.

The Joint Session further recommends that the Contingency Fund account be used for its intended purpose.

2.16 GRA tax arrears not provided

The Joint Session noted from the review of Auditor General's report that the Tax arrears were not provided by GRA and hence we could not confirm the outstanding arrears disclosed in the financial statements.

There is a risk that government would not be able to establish the full extent of tax arrears owed by individuals and corporations leading to increased risk of financial loss through tax evasion.

The Joint Session recommends that appropriate action be taken by the Ministry of Finance and Economic Affairs to ensure that the schedule of arrears of tax revenue is provided by GRA on a timely basis. This will help identify individuals and corporations that have tax arrears at the year end.

2.17 Non Consolidation of self-accounting projects

The Joint Session observed from the Auditor General's report that the accounts of self-accounting projects have continuously been omitted from the consolidated government financial statements over the years.

The Joint Session is concerned about the non-inclusion of self-accounting projects in the financial statements. This limits the ability to provide adequate information to meet information requirements of users.

2.18 No reconciliation between MoFEA records and creditors

The Joint Session noted from the review of Auditor General's report that there was no systemic reconciliation between the outstanding debt records maintained by MoFEA and creditor statements. The auditors discussion with officials revealed that reconciliation is only performed on a needs basis and it is limited to periodic confirmation of outstanding debt balances sent by creditors. There is a risk of over payments to creditors leading to loss of financial resources.

The Joint Session recommends that reconciliations are performed regularly between the debt records maintained by MoFEA and creditors advice.

2.19 No record of domestic debt information

The Joint Session noted from the review of Auditor General's that the debt database at the Ministry of Finance and Economic Affairs has both the functionality and the capability to capture domestic debt information. However, the Ministry did not maintain any domestic debt information but instead relies on Central Bank for its domestic debt information.

The Joint Session further noted that auditors discussion with officials at MoFEA revealed that management of domestic debt is delegated to the Central Bank through an MoU that was signed between the two institutions. Evidence of the MoU was not presented for audit review. There is no evidence of periodic independent review by Ministry of Finance and Economic Affairs of all domestic debt information provided by Central Bank.

There is a risk that domestic debt information provided by Central Bank is not accurate and complete leading to misstatement in the financial statements.

The Joint Session recommends that all domestic debt information be independently captured by Ministry of Finance and Economic Affairs and periodic reconciliation carried out with the records maintained by CBG.

2.20 Commandeering of NAO Vehicles

The Joint Session noted with grave concern from the testimonies of the National Audit Office that its vehicles have been repeatedly and for prolong periods commandeered by the controller of Government vehicles for other missions. This has seriously curtailed the effective and efficient operation of the NAO and the Auditor General on his routine inspections, Statutory Annual Audits and Special Audits across the Public Services Countrywide.

Accordingly, the Authority of The Joint Session recommends that H.E the President of the Republic exempt all NAO vehicles from commandeering by the controller of Government vehicles.

2.21 Introduction of Budget Item for Special Audit Assignment by the Auditor General

Considering the importance and frequency of special audits as may be requested by the Office of the President and/or the National Assembly, there is an urgent need for a separate budget line at the NAO for the Auditor General to meet any connected expenses, fees or charges; including costs of outsourcing special audits to private audit firms.

Accordingly, the Authority of The Joint Session recommends that a new budget line be created by the Permanent Secretary Ministry of Finance and Economic Affairs at the next bilateral for 2016 budget.

CHAPTER 3

ISSUES/CONCERNS/RECOMMENDATIONS ON EACH PUBLIC ENTERPRISE/AGENCY

3.0 GAMBIA PUBLIC PROCUREMENT AUTHORITY (GPPA)

Issues/ Concerns / Recommendations

3.1 Cash and Cash Equivalents

(i) Cash Count Certificate

The Joint Session observed that the auditors could not confirm the closing cash balance of GMD 5,000 because there was no cash count certificate to support the cash balance.

(ii) Bank Reconciliation Statements

- It was observed that the preparer did not sign the Bank Reconciliation Statements for the under-mentioned bank accounts for the months of January and February of the year under review
- Trust Bank Ltd
 - Access Bank (Gambia) Ltd
 - Guaranty Trust (Gambia) Ltd .

3.2 Recommendations:

The Joint Session recommends that:

- The Management should conduct an annual cash count exercise and produce a cash count certificate to be signed by at least two personnel. This would ensure authentication of closing cash balances in the Balance Sheet.
- All bank reconciliation statements should be reviewed monthly and subsequently signed by the preparer.

3.3 Payroll

The Joint Session observed from the auditors' report that the following employees' net salaries were less than 50 % of their Gross Pay during the year under review.

As at June 2014.

Staff No	Gross Salary	Net Salary	Take Home %
1	46,750.00	4,752.00	10%
4	35,187.50	9,673.98	27.5%
10	10,080.00	4,205.01	41.7%
16	12,700.00	5,197.33	40.9%

As at December 2014

1	46,750	5,061.92	10.8%
3	19,650.00	4,871.85	24.8%
22	6,775.00	1,642.33	24.2%

5	11,021.65	4,399.95	39.9%
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The Joint Session also noted that the management of GPPA appoints cleaners (relief staff) on a temporary basis without any appointment letter.

3.4 Recommendations:

The Session recommends that

- (i) The management of GPPA ensure adequate compliance with the Authority's Service Rules for control measures to avoid irregularities.
- (ii) Nobody must in the future be employed without an appointment letter.

3.5 Fuel Management

The Joint Session observed that the generator and fuel log books were not maintained during the year under review.

3.6 Recommendation:

The Joint Session recommends the regular use and updating of the said log books, for the enhancement of proper monitoring, control and efficient use of fuel.

3.7 Financial Management

It was observed that GPPA did not have a financial management manual for the year under review, resulting in the lack of guidance on day to day operations.

3.8 Recommendation:

The Joint Session recommends that Management develop a Financial Management Manual.

3.9 Governance

Board Meetings

The Joint Session observed that the minutes of the first quarter meetings were not provided for review and that of the second quarter were not dated, signed by the chairman and the secretary.

3.10 Recommendation:

The Joint Session therefore recommends that GPPA Management keep proper records of minutes which must be date and signed by the relevant authorities.

3.11 GPPA Compliance Level:

The Joint Session noted that GPPA was found to be 97% Compliant, which denotes fully compliant with the Public Procurement Rules and Regulations.

3.12 Outstanding PAC/PEC Recommendations:

The Joint Session recommends that management make sure that all outstanding PAC/PEC recommendations made in the previous years are implemented.

4.0 GAMBIA CIVIL AVIATION AUTHORITY (GCAA) **Issues/ Concerns/ Recommendations**

4.1 Non-moving Receivables Balance

The Joint Session observed that some receivable balances captured in the Balance Sheet had no movements for 3 to 5 years.

4.2 Recommendation:

The Joint Session recommends that Management recover the said receivables.

4.3 Asset Revaluation Recognition

The Joint Session observed from the audit report that after the revaluation exercise was approved by the Board and conducted, there was a revaluation gain of GMD 1.9 billion recognized in the financial statements. However, there was no Board approval to recognize this transaction in the financial statement for the year.

4.4 Recommendation:

The Joint Session recommends that management ensure that the Board approves the recognition of the revaluation gain statement of that year bearing in mind the principle involved and its material in the Financial Statements of the Authority.

4.5 Internal Audit Report

It was observed by the Joint Session that the management responses to the observations raised by the Internal Audit Unit were not in the file and the implementation status of the previous internal audit reports are not included in the current one.

4.6 Recommendation:

The Joint Session recommends that the management of GCAA ensure that all management responses are filed accordingly and the Internal Audit Unit provides updates on issues previously raised.

4.7 Staff Building Repair Loans

The Joint Session observed that the Authority's Service Rules on Essential Building Repair Loans, which should not exceed an employee's annual basic salary, were not adhered to as indicated in the table below.

Staff ID	Building/ Repairs loans	Basic Salary Per annum
	GMD	GMD
0755	50,000	21,885
0623	50,000	22,560
0201	100,000	78,512

4.8 Recommendation:

The Joint Session recommends that management adhere to the provisions of the Authority's Service Rules.

4.9 Information Technology – Data back ps

The Joint Session observed that GCAA has no designated offsite storage location for external backups; instead they have only two external hard drives as backup. There is a risk of loss of information where the two hard drives are tampered with or develop a problem.

4.10 Recommendation:

The Joint Session recommends that management ensure that there is a designated off site location for back-ups, and also start using a log book for the purpose of monitoring the IT department's data back-ups record.

4.10 GPPA Compliance Level

The Joint Session noted that GCAA was found to be 96% Compliant, which denotes fully compliant with the Public Procurement Rules and Regulations.

4.12 Outstanding PAC/PEC Recommendations

The Joint Session recommends that the Management of GCAA accelerate the implementation process of outstanding PAC/PEC recommendations before the next Joint Session.

5.0 GAMBIA INTERNATIONAL AIRLINES (GIA)

Issues/ Concerns/ Recommendations

5.1 Bank Reconciliation Statements

The Joint Session observed that there was no bank reconciliation prepared for the institution's dormant accounts at BSIC and AGIB for the months of April and December of the year under review.

5.2 Recommendation:

The Joint Session recommends that the management prepares monthly bank reconciliations of all their bank accounts.

5.3 Lack of Risk Assessment Process

The Joint Session noted that the lack of proper and adequate means to document and assess the institution's risks in relation to changes in the market and regulatory environment.

5.4 Recommendation:

The Joint Session recommends that GIA Management develop a risk management system for new and existing ventures and for planned or recently initiated products.

5.5 Mauritania Airlines and GIA Contract Agreement

The Joint Session noted that there was no binding and detailed Joint Venture Agreement (JVA) between the GIA and MIA, specifying Terms of Agreement (TOA), governing their joint collaborative operations.

5.6 Recommendation:

The Joint Session recommends that the GIA management ensure that the situation with MIA is regularized and for all future engagements proper agreements are executed.

5.7 Fixed Assets

The Joint Session noted that GIA did not comply with its Capitalization Policy on Property, Plant and Equipment that states that assets below D10, 000.00 in value should be expensed in the income statement and not capitalized in the fixed assets register.

5.8 Recommendation:

The Joint Session therefore recommends that the management to strictly comply with its capitalization policy.

5.9 Accruals

The Joint Session observed from the Audit Report that the invoices listed below were omitted from the payables list for the year under review.

Name	Amount
D.B.C	181,125.0
Nifty ICT Solutions	7,475.0
Mansur Auto Parts	6,500.0
Observer Company	15,000.0
Veekay Enterprise	2,000.0
Amadi	3,300.0

5.10 Recommendation:

The Joint Session recommends that management should ensure that authentic invoices for goods and services duly received during the year are recorded and accounted for the period incurred.

5.11 Receivables

The Joint Session observed from the Audit Report that a significant amount of the Company's debts are owed by the Government and these keep increasing yearly with little or no movement to reduce the balance.

5.12 Recommendation:

The Joint Session recommends that Management should continue to engage the Ministry of Finance and negotiate offsetting of the receivables due from Government against the Company's Liabilities to the Government.

5.13 GPPA Compliance Level

The Joint Session noted that GPPA was found to be 92% Compliant, which denotes substantially compliant with the Public Procurement Rules and Regulations. However, the Joint Session observed that GIA did not comply with the following GPPA requirements:

- Thresholds and procurement methods
- Registered and deserving suppliers
- Head of procurement unit not part of the contract committee and also as a secretary to the committee

5.14 Outstanding PAC/PEC Recommendations

The Joint Session recommends that the Management of GIA implement the following outstanding PAC/PEC recommendations before the next Joint Session:

- Bank reconciliation statements
- Ex-employees loan recovery
- Government loans

6.0 CENTRAL BANK OF THE GAMBIA (CBG)

Issues/Concerns/Recommendations

6.1 Lack of proper monitoring on Foreign Exchange Bureaux

The Joint Session observed from the Audit report that other than the returns submitted by them the Auditors were not provided with evidence of routine monitoring visits to foreign exchange bureau.

6.2 Recommendation:

The Joint Session recommends that the Management of CBG conduct regular monitoring on foreign exchange bureaux and file all reports for review.

6.3 Contingencies

The Joint Session observed from the Audit report that information on Government Loan guarantees, export guarantees and other financial guarantees were not captured.

6.4 Recommendation:

The Joint Session recommends that the management of CBG capture all outstanding contingencies.

6.5 Onsite Examination on insurance companies

The Joint Session observed from the Audit report that onsite examination was conducted only on one (Takaful Insurance Company) out the five planned as per the approved calendar for the year.

- Great Alliance Insurance Company Limited (GAIC)
- Takaful Insurance Company Limited
- Prime Insurance Company Limited
- New vision Insurance Company
- Gambia National Insurance Company Limited (GNIC)

6.6 Recommendation:

The Joint Session recommends that CBG ensure that the (Insurance Department) conducts onsite examination on all insurance companies as per their working calendar and file all findings.

6.7 Qualification of Financial Statements

The Joint Session observed that the financial statements of the CBG were qualified in the External Auditors' opinion for not being in accordance with the International Financial

Reporting Standards (IFRS). The situation reflects the on-going conflict between the CBG Act and IFRS.

6.8 Recommendation:

The Joint Session recommends that the CBG take required actions to resolve the conflict in order to avoid the continuous qualification of the financial statements.

6.9 GPPA Compliance Level

The Joint Session observed that CBG was found to be 88% compliant which denotes substantially compliant with Public Procurement Rules and Regulations. However, the Joint Session noted that the CBG did not comply with the following:

- Awarding contracts to duly suppliers.
- Proper Filing System and Codification

6.10 Outstanding PAC/PEC Recommendations

The Joint Session recommends that CBG implement all outstanding PAC/PEC recommendations before the next PAC/PEC Joint Session.

- i) Board of Directors**
- ii) Cash holding Limit**
- iii) Property, Plant and Equipment**

7.0 ASSETS MANAGEMENT AND RECOVERY CORPORATION (AMRC)

Issues/Concerns/Recommendations

7.1 RECOVERY OF RECEIVABLES

The Joint Session observed from the audit report that due to lack of security/collateral for a good number of these receivables, their recoverability appears highly unlikely and therefore impaired. This view is supported by lack of payment(s) by these debtors for a number of financial years. For example, there was no movement in invest Gambia's receivable sum of D10.2m for over five financial years. This and other questionable have not been written off from the corporation's account.

Further, a foreclosed property recently value at 296,775, was transferred to a government institution during the year under review. Book value of debt against which the property was mortgaged stood at D122, 365, 331, 45 at the time of transfer. However, sum of D28, 500, 000 being cost of land alone was offset against total debt outstanding thus leaving sum of D93, 865, 331. 45 as balance due from the debtor. Chance to recover amount excess of the collateral is very unlikely.

7.2 Recommendation

The Joint Session recommend that management of AMRC should embark on rigorous assessments of its receivables and make write offs where necessary in order for this class of asset to reflect its fair value.

7.3 VACANCIES

The Joint Session observed from the audit report that number of key positions have been vacant for the year under review. For example, positions such as director of operations, director of commerce and trade, director of finance and administration, manager MIS, senior operations manager etc. have remained vacant throughout the year under review.

7.4 Recommendation

The Joint Session recommends that the Board of Directors and management of AMRC should ensure key positions within the corporation are filled with suitable personnel. Where positions are deemed to be irrelevant to the operations of the corporation, this should be communicated to those charged with governance to ensure necessary adjustment(s) are made to current organization structure.

7.5 GPPA Complaint Level

AMRC was found to be 84% compliant, which denotes mainly complaint with the Public Procurement Act.

7.6 Compliant Related Issues

Filling of requisite GPPA forms: AMRC was not fully compliant with the variable. The organization has not completed reporting forms such as 012- declaration of members of the contracts committee, 040 – payment authorization, 041- record of supplier performance assessment, 101- request for quotations and section C of form 004 was not properly filled for the year under review.

Solicitation Documentation: it was observed that AMRC contracts were not fairly awarded. This practice contravenes section 3 of the Act. In other words, the solicitation documents were biased towards particular suppliers such as Prime Stationery, MP Trading and H.M Trading. GPPA records show that AMRC had no framework contracts with the above suppliers.

PAC/PEC RECOMMENDATION

Since the AMRC Management on its own has reached the conclusion that the outstanding balance of D92, 041, 706. 00 is not recoverable for reasons given, it may make more economic issues for Government underwrite this amount, effect write off and close the company for being unable to fulfil its raison d'être.

8.0 GAMBIA PRINTING AND PUBLISHING CORPORATION (GPPC)

Issues/ Concerns/ Recommendations

8.1 Cash and Cash Equivalents

(i) Bank Reconciliation

The Joint Session observed from the audit report that bank reconciliation statements presented to the auditors were not reviewed for the year under review.

(ii) Year End Cash Count Certificate

The Joint Session observed from the audit report that the auditors could not confirm a cash balance of GMD 2,650 because there was no cash count certificate.

8.2 Recommendations:

- (i) The Joint Session recommends that the management ensure that bank accounts are reconciled and reviewed on time.
- (ii) The Joint Session further recommends that a cash count certificate be prepared on the date of the count and sign.

8.3 Fuel Management

The Joint Session observed that there was no fuel coupon register maintained by the corporation. Also generators and vehicle log books were not maintained and this could lead to fuel misappropriation leading to financial losses.

8.4 Recommendation:

The Joint Session recommends that Management maintain a fuel coupon register, generator, and vehicle log books to enhance controls over fuel management.

8.5 Statutory Deductions and Returns

(i) Payroll – Income Tax & pension payments

The Joint Session observed that income tax and pension contributions for some months in the year under review were not paid on time.

(ii) VAT Returns

The Joint Session also noted that the monthly VAT returns and payments for the period under review were late.

8.6 Recommendations:

The Joint Session recommends that all statutory deductions and returns are paid and filed on time with the relevant Authority.

8.7GPPA Compliance Level

The Joint Session observed that GPPC was found to be 95% compliant, which denotes substantially compliant, with Public Procurement Rules and Regulations. However, the Joint Session observed that the GPPC has not complied with the following requirements.

- Filling of requisite GPPA forms 101 and 100

8.8Outstanding PAC/PEC Recommendations:

The Joint Session recommends that the management of GPPC ensure that all outstanding recommendations are fully implemented before next Joint Session.

- Receivables
- Fixed Asset Register
- Compliance with GPPA variables

9.0 NATIONAL NUTRITION AGENCY (NaNA)

Issues/ Concerns/ Recommendations

9.1 Documents not Kept in Personnel Files

NaNA Scheme of Service 5.4 states that appointments must be accepted in writing and an employee must sign a declaration of secrecy for the diligent performance of the job assigned to him/her.

The Joint Session observed from the Audit report that documents such as acceptance letters, declarations of secrecy, confirmation in appointment, copies of birth certificates or identity cards were not kept in personal files.

9.2 Recommendation:

The Joint Session recommends that the NaNA Management ensure that copies of all relevant documents are duly filed.

9.3 Payment of Allowances

The Joint Session observed from the review of the auditor's report that NaNA paid both residential and transport allowances to staff, which contravenes the General Orders:

9.4 Recommendation:

The Joint Session recommends that Management rectify the inconsistency between the Scheme of Service and the General Orders (GO).

9.5 GPPA Compliance level:

The Joint Session observed that NaNA was found to be 90% compliant, which denotes Substantially Compliant, with the Public Procurement Rules and Regulations. However, the Joint Session observed that the NaNA has not complied with the following requirements:

Filling of requisite GPPA forms -003, 004, 041, 101, 012 and 201

9.6 Outstanding PAC/PEC Recommendations:

The Joint Session recommends that the management make sure that all the outstanding recommendations made last year are implemented before next Joint Session.

10.0ALTERNATIVE DISPUTES RESOLUTION SECRETARIAT (ADRS)

Issues/ Concerns/ Recommendations

10.1 Accounting Manual

The Joint Session observed that ADRS did not have an accounting manual for its financial operations. (An accounting manual is a tool which serves as a guide for sound accounting principles and reporting. It is the responsibility of the Secretariat to prepare financial statements that are free from material misstatements).

10.2 Recommendation:

The Joint Session recommends that ADRS introduce its own accounting manual and in the interim adhere to the provisions of Government General Orders (GO) and Financial Instructions (FI) in all personnel management and financial transactions.

10.3GPPA Compliance level

The Joint Session observed that the ADRS was found to be 47% Compliant, which denotes Non-Compliant, with the Public Procurement Rules and Regulations. The Joint Session further observed that the ADRS has not complied with the following requirements:

- Lack of institutional structures (contracts committee and specialized procurement unit)
- Submission of procurement plan
- Compilation and submission of monthly reports
- Filling of requisite forms- 040,041, 101, 012 and 201
- Registered and deserving suppliers
- Proper filling system and codification

10.4Recommendation:

The Joint Session recommends that ADRS establish a functioning Specialized Procurement Unit (SPU) to oversee all procurement activities.

The Joint Session further recommends that ADRS ensure all procurement transactions are reported using the requisite GPPA Forms.

10.5 Outstanding PAC/PEC Recommendations:

The Joint Session recommends that the management make sure that all the outstanding recommendations made last year are implemented before next Joint Session.

11.0 GAMBIA INVESTMENT AND EXPORT PROMOTION AGENCY (GIEPA)

Issues/Concerns/Recommendations

11.1 Internal Controls and Systems

Budgetary Issues

The Joint Session observed from the audit report adverse variances to the tune of D814,565 on expenditure as follows:-

	Budget	Actual	Variances
	GMD	GMD	GMD
IT Services	316,500	425,696	(109,196)
Corporate Services /PR	402,500	606,243	(203,743)
Repairs & Maintenance	345,000	674,364	(329,364)
General Travel	1, 342,794	1, 416,640	(73,846)
Advertisements/Promotions	302,434	400,850	(98,416)
TOTAL	2, 709,228	3, 523,793	(814,565)

11.2 Recommendation:

The Joint Session recommends that GIEPA monitor and take necessary actions on quarterly management and budget execution reports for timely corrective measures.

11.3 Lack of Bonding of Sponsored Staff on Training

The Joint Session observed from the review of the financial statements an amount close to D1 Million spent by GIEPA on staff training and development, but without bonding.

11.4 Recommendation:

The Joint Session recommends that GIEPA review the relevant section of its Service Rules and formulate a policy whereby all employees pursuing courses on study leave with salary and are bonded.

11.5 Accounting Adjustments without Supporting Documents

The Joint Session observed from the audit reports that certain adjustments were unilaterally made without the necessary adjusting journals, nor were they approved/ authorized by an independent person.

11.6 Recommendation:

The Joint Session recommends that all accounting journals for correction of errors, omission, etc. must pass through the internal audit department for verification and/or approval or confirmation.

11.7 Staff Performance Appraisal System

The Joint Session observed from the review of the auditor's reports a number of (errors in posting and) filing of records and there is no formal appraisal system in place except when new entrants are considered for confirmation.

11.8 Recommendation:

The Joint Session recommends that GIEPA formulate a comprehensive staff performance appraisal system to assess the performance of all employees including top management each year, as a reference point for considering staff promotions, development and training. _

11.9GPPA Compliance level:

The Joint Session observed that GIEPA was found to be 97% compliant, which denotes fully Compliant with the Public Procurement Rules and Regulations. However, the Joint Session observed that the GIEPA has not complied with the following requirements;

- Entered into contract without GPPA's approval for contracting.

11.10 Outstanding PAC/PEC Recommendations:

The Joint Session recommends that the management make sure that all outstanding PAC/PEC recommendations are implemented before next Joint Session.

12.0 NATIONAL ROADS AUTHORITY (NRA)

Issues/Concerns/Recommendations

12.1 Internal Control Systems

(i) Outstanding payments for Bill Boards and related issues

The Joint Session observed from the audit report that even though there is a substantial increase in the payment for bill boards and sign boards; there are still some unidentified owners of bill boards and sign boards who are yet to settle their obligations to NRA.

It was also observed that there is improvement in the system of issuing out invoices to bill Boards and sign boards owners by using ledger accounts for big companies like GSM Companies and one ledger account for others.

12.2 Recommendation:

The Joint Sessions recommends that NRA maintain an up-to-date database and also keep individual ledger accounts for every individual/institution billed for effective monitoring.

12.3 Budgetary Issues

The Joint Session observed the adverse variance on budgetary expenditure of D397, 813.

12.4 Recommendation:

The Joint Session recommends that NRA properly monitor income and expenses to avoid over expenditure of budgetary provisions.

12.5 GPPA Compliance Level:

The Joint Session observed that NRA was found to be 88% compliant with the Public Procurement Rules and Regulations which denotes substantially compliant. However, the Joint Session observed that NRA has not complied with the following:

- Proper filing system and codification

13.0 NATIONAL ENVIRONMENT AGENCY (NEA)

Issues/Concerns/Recommendations

13.1 Bank Reconciliation

The Joint Session observed from the audit report that a number of stale cheques amounting to D112, 132, issued to some payees in the year under review were not adjusted in the NEA's Central Bank Account Cash Book at time of auditing.

13.2 Recommendation:

The Joint Session recommends that the NEA management reverse all stale cheques and in future avoid such lapses.

13.3 Bank Balance

The Joint Session observed from the audit report that as at 31st December, 2014 a reconciling difference of D272, 240 existed between the NEA's Central Bank Statement and the institution's cash book.

13.4 Recommendation:

The Joint Session recommends that the differences be reconciled and that the final figures taken to the NEA's financial statements are checked against individual ledger balances.

13.5 GPPA Compliance Level:

The Joint Session observed that the NEA was found to be 39% Compliant, which denotes partially Compliant with the Public Procurement Rules and Regulations. The Joint Session further observed that NEA has not complied with the following requirements:

- Filling of requisite GPPA forms-201,003,102,101and 040 and 041
- Thresholds and procurement methods – non-compliance with the stipulated procurement methods.
- Registered and deserving suppliers
- Solicitation documentation

13.6 Outstanding PAC/PEC Recommendations:

The Joint Session recommends that the management make sure that all the outstanding recommendations made last year are implemented before next Joint Session.

14.0 OFFICE OF THE OMBUDSMAN

Issues/Concerns/Recommendations

14.1 Lack of Accounting Manual and Detailed Service Rules

The Joint Session observed from the audit report that the office of the Ombudsman in the year under review operated a self-accounting system, but did not have an Accounting Manual and Service Rules, thus not complying with the provisions of the Act that establishes it nor does it conform with the General Orders and Financial Regulations.

14.2 Recommendation:

The Joint Session recommends that the Office of the Ombudsman take immediate action by adhering to its Act and Government Regulations by introducing the necessary manuals.

14.3 GPPA Compliance Level:

The Joint Session observed that the Office of the Ombudsman was found to be 90% compliant, which denotes substantially compliant with the Public Procurement Rules and Regulations. However, the Office of the Ombudsman did not comply with the following variable:

Filling of requisite GPPA Forms

14.4 Recommendation:

The Joint Session recommends that the Office of the Ombudsman ensure that all procurement transactions are reported using the requisite GPPA Forms.

15.0 NATIONAL COUNCIL FOR CIVIC EDUCATION (NCCE)

Issues/Concerns/Recommendations

15.1 Council Meetings

The Joint Session noted from the audit report that the Council's Act is silent over the number of meetings it should hold annually, and that the NCCE held only two meetings during the period under review.

15.2 Recommendation:

The Joint Session recommends that:

- (i) NCCE take steps to have the Act amended and brought in line with the general trend in Government agencies that is meeting quarterly
- (ii) Meanwhile the NCCE could arrange to hold at least one meeting per quarter.

15.3 Vacant position of Council Members

The Joint Session observed from the audit report that two positions of members of the Council were rendered vacant following the demise of Alhagie Momodou Lamin Bah and the resignation of Father David Jimoh Jarju.

15.4 Recommendation:

The Joint Session recommends that NCCE comply with the provisions of their Act by filling the vacant positions with immediate effect.

15.5 Vacant Staff Positions

The Joint Session noted from the audit report that vacant positions at the NCCE during the year under review remain unfilled.

15.6 Recommendation:

The Joint Session recommends that NCCE comply with its Service Rules and fill the vacant positions.

15.7 Accounting Manual

The Joint Session observed from the audit report that in the year under review NCCE was operating a self-accounting system without its own accounting manual.

15.8 Recommendation:

The Joint Session recommends that NCCE introduce its own accounting manual since it operates self-accounting system, which should be detailed enough to cater for all rules and regulations regarding its financial operations.

15.9 NCCE Act, 1998

The Joint Session observed from the audit report the following inadequacies in the NCCE Act of 1998, that it did not indicate.

- The composition of the Council
- The orientation of the people that should be on the Council.
- The number of times that the Council should meet in the year and the interval between meetings.

15.10 Recommendation

The Joint Session recommends that NCCE Management look into these inadequacies and remedy the situation.

15.11 Vehicle Fleet

The Joint Session noted from the audit report that a number of vehicles were aged and off the road.

15.12 Recommendation:

The Joint Session recommends that NCCE take necessary actions to dispose of vehicles that are beyond economic repairs and take steps to secure replacements.

15.13 NCCE Budget

The Joint Session noted from the audit report that there was no evidence indicating that the budget prepared by the NCCE for the year under review was approved. NCCE is therefore not able to plan or control expenditure relative to allocation with the result that over expenditure is often unavoidable as indicated in the table below.

Expenditure line	Amount		
	Allocated	Spent	Excess
Electricity	93,000.00	153,320.40	(60,310.40)
Office equipment	43,400.00	372,720.00	(329,320.00)
Maintenance/spare parts	124,000.00	496,885.00	(372,885.00)
Fuel	248,000.00	428,958.22	(180,958.20)
Telecom	75,500.00	123,449.43	(47,949.43)

15.14 Recommendation:

The Joint Session recommends that allocations should be communicated to the spending agencies, the NCCE in this case.

15.15 GPPA Compliance level:

The Joint Session observed that the NCCE was found to be 99% Compliant, which denotes fully compliant, with Public Procurement Rules and Regulations.

16.0 SOCIAL SECURITY AND HOUSING FINANCE CORPORATION (SSHFC)

Issues/Concerns/Recommendations

16.1 Contributions: Closed Institutions

The Joint Session observed from the audit report that the receivables schedule provided to the auditors by the Contributions Department includes institutions which are no longer in operation in The Gambia.

16.2 Recommendation

The Joint Session recommends that Management look into ways of addressing the issue to minimize the risk of receivables being overstated in the financial statements.

16.3 Revenue: Housing Department

The Joint Session observed from the audit report that material differences were noted in the interest computation during the year under review between the expected interest and the interest charged and the auditors were not provided with plausible reasons for the differences. Also there was no evidence to show that management or Internal Audit Department reviewed interest computations.

16.4 Recommendation

The Joint Session recommends that Management conduct a review of the interest computation and adjustments be properly administered.

16.5 Lease Rental Income: Ocean Bay Hotel

The Joint Session observed from the audit report that there were deductions from the rental income payable to SSHFC by Ocean Bay Hotel for which supporting documents were not provided to the auditors to determine how the deductions were arrived at.

16.6 Recommendation:

The Joint Session recommends that Management provide

- ✓ Evidence of compliance with the lease agreement and to also further improve on the controls with regard to deductions from the rental income.
- ✓ Supporting documents of the investments made by the tenant failing which deductions from the rental income be refunded.

16.7 Mortgage Repayments- Defaulters

The Joint Session observed that there are a number of mortgage repayment defaulters and interest incomes are being accrued on a monthly basis on their accounts.

16.8 Recommendation:

The Joint Session recommends that Management take steps to ensure that

- ✓ Accrued interest is not taken to income
- ✓ Action be taken to realize security attached to mortgages and outstanding balances be cleared.

16.9 Equity Investment Performance

The Joint Session observed from the audit report that the corporation has a high percentage of equity investments which are not performing and is already having an impact on the corporation in terms of investment income and could also lead to future financial losses to the corporation.

16.10 Recommendation:

The Joint Session recommends that Management work on the equity portfolio and in case they are not performing then considerations be given for their disposal.

16.11 Investment Portfolio

The Joint Session observed from the audit report that out of the total investment portfolio of the corporation, risk free investments account for only 5% whilst risky investments from the remaining 95%.

16.12 Recommendation:

The Joint Session recommends that Management consider:

- ✓ increasing investments in risk free instruments such as treasury bills and bank term deposits, and
- ✓ Dispose of nonperforming assets to finance the purchase high value investment instruments

16.13GPPA Compliance Level:

The Joint Session observed that SSHFC was found to be 95% Compliant, which denotes substantially compliant, with the Public Procurement Rules and Regulations.

16.14 Outstanding PAC/PEC Recommendations:

The Joint Session recommends that Management make sure that all the outstanding recommendations made last year by PAC/PEC are implemented before next Joint Session.

17.0 NATIONAL TRAINING AUTHORITY/NATIONAL ACCREDITATION AND QUALITY ASSURANCE AUTHORITY (NTA/NAQAA)

Issues/Concerns/ Recommendations

17.1 Internal Controls & Systems

Up-dating of Fixed Assets Register

The Joint Session observed from the audit report that for the year under review, depreciation charges were determined through batch calculations rather than on individual asset listings. This has resulted in differences in the depreciation figures.

The Joint Session also noted that some columns in the fixed assets register like descriptions need to be filled to facilitate monitoring and verification of assets.

17.2 Recommendation:

The Joint Session recommends that depreciation charges be based on individual assets listings.

The Joint Session recommends further that NTA management up-dates its fixed assets register regularly.

17.3 Staff Loans

The Joint Session observed from the audit report that loan recovery from some ex-staff of the NTA is very poor given the amounts involved. Out of a total amount of D303, 162.52 only D20, 300 has been recovered leaving a balance of D282, 862.52.

17.4 Recommendation:

The Joint Session recommends that Management take steps to recover all outstanding loans from ex-staff by the next PAC/PEC session.

17.5 Statutory payments (withholding & income taxes)

The Joint Session observed from the audit report that 10% of payments deducted from suppliers as withholding taxes and income tax deducted from salaries have been accumulated since 2013 and not paid to GRA.

17.6 Recommendation:

The Joint Session recommends that management make the necessary/required payments with immediate effect to GRA.

17.7 Budgetary issues

The Joint Session observed for the audit report for the year under review that adverse variances of D476, 075 on operating expenses and D1, 840, 913 (excess) on capital expenditures were recorded as follows:

Capital	Budget	Actual	Variances
	GMD	GMD	GMD
	D	D	D
Motor Vehicle	980, 000	1, 325, 000	(345, 000)
Office Equipment	110, 000	214, 575	(104, 575)
Office Furniture	18, 000	44, 500	(26, 500)
	1, 108, 000	1, 580, 075	(476, 075)

Expenditure Items	Budget	Actual	Variances
	GMD	GMD	GMD
	D	D	D
Contributions, Sponsors & Donations	150, 000	290, 860	(140, 860)
Vehicle and Generator Maintenance	250, 000	362, 696	(112, 696)
Fuel & Lubricants	1, 150, 000	1, 243, 500	(93, 500)
Utilities	310, 000	322, 232	(12, 232)
Conferences/ workshops/ Seminars	938, 000	2, 419, 625	(1, 481, 625)
Total	2, 798, 000	4, 638, 913	(1, 840, 913)

17.8 Recommendation:

The Joint Session recommends that Management desist from all forms of unauthorized expenditures. They must comply with financial regulations in future.

17.9 GPPA Compliance Level:

The Joint Session observed the NTA was found to be 66% compliant, which denotes partially compliant with the Public Procurement Rules and Regulations.

Moreover, NTA was found to be non-compliant with the following variables:

- Establishment of a Specialized Procurement Unit (SPU)
- Completion and submission of monthly reports
- Filling of requisite GPPA Forms
- Registered and deserving suppliers

- Thresholds & Procurement methods
- Proper filing system and codification

18.0 PUBLIC UTILITIES REGULATORY AUTHORITY (PURA)

Issues/ Concerns/ Recommendations

18.1 Debtors

The Joint Session observed from the audit report that debts from Regulatory agencies as at 31st December 2014 stood at 18, 789,720 (Eighteen million, Seven hundred and eighty – nine Thousand, Seven Hundred and Twenty dalasi) which is more than the total regulatory fee of D 4,867, 503 due for the year 2013.

18.2 Recommendation:

The Joint Session recommends that management engage its line Ministry to help map out ways of recovering these long outstanding debts to make a reasonable payment plan that would enable the debtors pay their dues.

18.3 Car Loan

The Joint Session observed from the audit report that an ex-staff that benefited from a car loan in 2013 is yet to fulfil her loan obligations and still is owing the Authority an amount of D271, 250.

18.4 Recommendation:

The Joint Session recommends that management takes all necessary action to ensure full payment.

18.5 GPPA Compliance Level:

The Joint Session observed that PURA was found to be 97% which denotes fully compliant with the Public Procurement Rules and Regulations.

19.0 GAMBIA COMPETITION AND CONSUMER PROTECTION COMMISSION (GCCPC)

Issues/ Concerns/ Recommendations

19.1 Internal Control Weaknesses

The Joint Session observed from the audit report that the Commission did not have a disaster recovery plan or business continuity plan in place to serve as a backup in the event of disasters.

19.2 Recommendation:

The Joint Session recommends that a recovery or a business continuity plan be put in place and updated on a regular basis.

19.3 Risk Management Policy

The Joint Session observed from the audit report that the Commission did not have a risk management policy in place to identify and manage risks.

19.4 Recommendation:

The Joint Session recommends that Management put in place a risk management policy and update it regularly.

19.5 Reconciliation of Asset Count and Asset Register

The Joint Session noted from the audit report that the Commission did not perform reconciliation between asset count and asset register for balances agreement.

19.6 Recommendation:

The Joint Session recommends that the Commission should perform a regular reconciliation of asset count with asset register, which should be recorded appropriately and reviewed by a senior officer.

19.7 IT Internal Control Environment Weaknesses

The Joint Session observed that the Commission did not have a training programme in place for IT Staff.

19.8 Recommendation:

The Joint Session recommends that a training programme, should be put in place for IT Staff.

18.9 Maintenance Schedule

The Joint Session observed that the Commission did not have a maintenance schedule in place for its IT equipment contrary to the provisions of their own accounting manual.

19.9 Recommendation:

The Joint Session recommends that management implement and adhere to its own rules and regulations by putting in place a maintenance schedule.

19.10 Policies and Procedures for Environmental Control

The Joint Session observed that the Commission has only two environmental controls in place, a generator which serves as a backup for electricity, and one fire extinguisher which was kept outside the office; and that the generator operator was the only staff trained in the use of the fire extinguisher.

19.11 Recommendation :

The Joint Session recommends that Management ensure that provisions are made for environmental control policies and procedures, purchase additional fire extinguishers for both the interior and exterior and train more staff in their use.

19.12 Back up for Software Package

The Joint Session observed that there was inadequate backup for the accounting software package. The accounting software is stored in the only available backup that is meant for the server. The Joint Session further noted that the Commission did not have an off-site backup.

19.13 Recommendation:

The Joint Session recommends that Management ensure that the acquisition of both internal and offsite backups are given priority.

19.14 Bill of Sale for Vehicle Loans

Section 1103 (c) of the Commission's Service Rule states that; "A bill of sale must be tendered to the Commission in the case of a loan to purchase a motorcar."

The Joint Session observed from the audit report that for the year under review the Commission issued car loans to staff without bills of sale. In addition, some staff did not provide certificate of transfer of vehicle ownerships from the seller to the buyer of the vehicles.

19.15 Recommendation:

The Joint Session recommends that the Commission arrange for the execution of bills of sale to their staff when issuing car loans after a certificate of transfer of vehicle ownership has been effected.

19.16GPPA'S Compliance level:

The Joint Session observed that the GCCPC was found to be 95% Compliant, which denotes Substantially Compliant, with Public Procurement Rules and Regulations. However the Joint

Session observed that the GCCPC awarded contracts to some suppliers who did not renew their registration status with the Authority at the time of award.

20.0 NATIONAL YOUTH SERVICE SCHEME (NYSS)

Issues/concerns/ recommendations

20.1 Difference between the bank statement and bank reconciliation statement

The Joint Session noted from the audit report that a review of the bank reconciliation statement revealed a difference between the bank statement balance and the balance used on the reconciliation statement.

Month	Bank	Balance on Bank Statement (D)	Balance on Bank reconciliation statement (D)	Difference (D)
November 2014	Eco Bank	353,786.78	313,639.66	40,147,12

20.2 Recommendation:

The Joint Session recommends that the error should be rectified and the reconciliation be reviewed by an independent officer.

20.3 Bank reconciliation statement Not signed

The Joint Session noted from the audit report that a review of the bank reconciliation statement revealed that the statements were not reviewed and signed by a senior officer as well as the preparer.

20.4 Recommendation:

The Joint Session recommends that all bank reconciliation statements be signed by the preparer and reviewed and signed by a senior officer.

20.5 Payments without supporting documents

The Joint Session noted from the audit report that examination of payment vouchers and their attachments revealed that some payment voucher were without the necessary supporting documents.

20.6 Recommendation:

The Joint Session recommends that payment vouchers should have adequate supporting document attached.

20.7 Un-presented personal files

The Joint Session noted from the audit report that, two staff of the institution were without personal files namely, Alifasa Bayo, a watchman and Modou Saidy, a tractor driver.

20.8 Recommendation:

The Joint Session recommends that the institution open and maintain a personal file for each staff upon the date of assumption of duties.

20.9 Vacant positions

The Joint Session observed from the audit report that the Scheme's nominal roll for the period under review revealed the following vacant positions.

NO.	DESIGNATION	GRADE
1	Principal Admin officer	10
2	Youth Coordinator	8
3	Public Relations Officer	7
4	Procurement Officer	7
5	Assistant Accountant	7
6	Procurement Clerk	5

20.10 Recommendation:

The Joint Session recommends that the Scheme should fill the vacancies as soon as possible.

20.11 GPPA Compliance level:

The Joint Session noted that NYSS was found to be 86% Compliant, which denotes substantially compliant, with the Public Procurement Rules and Regulations. However, the Joint Session noted that NYSS did not comply with the following requirements:

1. Submission of procurement plan
2. Solicitation documentation

21.0 THE GAMBIA STANDARDS BUREAU (TGSB)

Issues /Concerns/ Recommendations

21.1 Improper Maintenance of Fuel Register

The Joint Session observed that the fuel register was not properly maintained. It only recorded date, fuel amount issued for office use.

It was also observed that the fuel register maintained by the Bureau did not incorporate the following information:

- ✓ Serial numbers of coupons purchased;
- ✓ Name and vehicle issued to; and
- ✓ Serial number issued.

21.2 Recommendation:

The Joint Session recommends that the bureau ensure that the above mentioned information is incorporated in the fuel register maintained.

21.3 GPPA Compliance level:

The Joint Session noted that The Gambia Standards bureau was found to be 74% complaint which denotes mainly complaint, with the Public Procurement Rules and Regulations.

However, the committee noted that The Gambia Standards Bureau did not comply with following requirements:

- ✓ Specialized procurement unit
- ✓ Contracts awarded to Registered and deserving suppliers
- ✓ Submission of monthly reports
- ✓ Adherence to the stipulated thresholds and procurement method

22.0 GAMBIA PORTS AUTHORITY (GPA)

Issues/Concerns/Recommendation

22.1 Non Compliance with Statutory Deductions and Social Security Pension Contributions

The Joint Session noted from the Audit Report that during the year under review GPA has not complied with the statutory deductions for Income Tax (PAYE) and the Social Security Pensions contributions, that is payments were made after the 15th of the following month as evidenced in the following:

Month	Date of Payment
• March 2014	28/4/2014
• July 2014	27/08/2014
• December 2014	11/2/2015.

22.2 Recommendation:

The Joint Session recommends that statutory deductions be paid on time to avoid/minimize the risk of penalty charges.

22.3 Payment of Salaries & allowances

(i) Staff net Pay

Chapter XI Section 1101(2) of the Authority's Service Rules states that staff net salary should not be less than 50% (fifty percent) of their gross pay. The Joint Session observed that some staff take home pay were less than the 50%. For example:

<u>Name</u>	<u>Staff ID</u>	<u>Gross Pay</u>	<u>Take Home Pay</u>	<u>% of Gross pay</u>
Lamin Manneh	1131	3,088	103.29	3.34
Sheikh Faye	524	16,041	5,769.79	35.97
Malick Jammeh	1028	4,619	853.92	18.49
Futa Danso	257	4,019	558.15	13.89
Ousman Mendy	698	4,957	781.16	15.76
Katim Touray	528	7,800	2,456.03	31.49
Kebba I. Sallah	945	7,088	1,437.06	20.27
Nyima Badjie	704	3,369	511.70	15.19

(ii) Starters & Leavers

The Joint Session observed that an employee was employed in January 2014 but neither accepted in writing nor reported to work but was paid salaries for the months of January and February.

The Joint Session further observed that some people who are no longer employees of the Authority were paid salaries after cessation of employment.

22.4 Recommendations:

The Joint Session recommends that:

- (i) Management should ensure that staff net pay is in compliance with the Authority's Service Rules.
- (ii) management should ensure that there is requisite communication between Human Resources Department and the payroll unit regarding dates of commencement and cessation of service with the Authority.

22.5 Employees paid in Cash

The Joint Session observed from the audit report that there is no limit set for cash payment of salaries at the Authority's Cash Office; some members of staff earning more than D10,000.00 (ten thousand Dalasis) received their salaries over the counter in cash.

22.6 Recommendation:

The Joint Session recommends that a policy on the payment of salaries be formulated, so that those earning more than the prescribed limit open a salary bank account to enhance accountability and minimize financial risk.

22.7 Fixed Asset Management

(i) Fixed Assets Verification

Section 6.2.6 of the Accounting Policy and Procedures Manual states that "Assets shall be physically verified twice a year by the Internal Audit Department to ensure that they are still in use, in a good state of repair and that any loss or damage has been reported to the relevant Department Manager and the Finance Department."

The Joint Session noted from the audit report that for the year under review the fixed assets verification exercises were not conducted.

(ii) Depreciation charges

The Joint Session further observed that there were discrepancies in the depreciation charges in that, rates used compared to the approved rate stated in Section 6.2.2 of the Depreciation of the Accounting Policy and Procedures Manual varied.

22.8 Recommendations:

The Joint Session recommends that:

- (i)** management ensure that Assets are verified according to the Accounting Policy and Procedure Manual so as to enhance control over the Authority's Assets.
- (ii)** the Authority adhere to and implement the approved depreciation rates in the Accounting Policy and Procedures.

22.9 Customer Credit Limits

The Joint Session observed from the audit report that during the audit review of the credit facility file the credit limit for current customers were last updated in August 2006, and the majority of them had exceeded their credit limits during the period under review, examples are:

<u>Customer</u>	<u>Credit Limit (Euros)</u>	<u>Year End Balance</u>	<u>Excess (Euro)</u>
Maersk Sealand	500,000	1,066,083	566,083
Delmas	400,000	483,272	83,272
Thocomar Shipping	2,500	16,533	14,053
Interstate Shipping	100,000	415,627	315,627

22.10 Recommendation:

The Joint Session recommends that the Authority should update the credit facility file periodically and evaluate customers on their performance.

It further recommends that credit limits be adhered to by all customers and limits only to be exceeded with approval by senior management.

22.11 Dormant Supplier Accounts

The Joint Session observed from the audit report that the CFA Purchase Control Account has a balance of D398, 783.

The Joint Session further noted that Kalmar Industry AB a supplier under Euro Sundry Creditors has an outstanding balance of €60,713; and the last transaction was done in March 2009, which makes it dormant.

22.12 Recommendation:

The Joint Session recommends that the Authority makes the necessary adjustments in their books and financial statements to resolve the issue of dormant accounts.

22.13 Supplier Accounts Reconciliations

The Joint Session observed from the audit report that for the year under review monthly reconciliations between the nominal accounts and the individual creditor listing balances were not carried out.

22.14 Recommendation:

The Joint Session recommends that the nominal ledger be reconciled on a monthly basis and a detailed breakdown of all balances be provided for future audit purpose.

22.15 Exchange Difference from Receivables

The Joint Session noted from the audit report that the Authority was using a weighted average rate of foreign currency translation which is not in line with best practices and the lack of an accounting policy to support it for the past years. This has resulted in a difference in trade receivables of GMD 42 million.

22.16 Recommendation:

The Joint Session recommends that the Authority to set up an accounting policy for exchange differences on translation of foreign currency in Receivable accounts balances and in line with best practice.

22.17 GPA Compliance Level:

The Joint Session noted that GPA was rated 92% which denotes substantially compliant, with the Public Procurement Rules and Regulations. However, the Joint Session noted that GPA did not comply with the following

- Contracts awarded to suppliers duly registered.

23.0 NATIONAL AIDS SECRETARIAT (NAS)

Issues/Concerns/Recommendations

23.1 Internal Audit

The Joint Session observed from the Audit report that the Internal Audit Directorate of the Ministry of Finance and Economic Affairs in the year under review provided only one audit report out the five that were due to be produced.

23.2 Recommendation:

The Joint Session recommends that the NAS management work with the Internal Audit Directorate for timely production of internal audit reports.

23.3 Senior management meeting minutes

The Joint Session observed from the audit report that minutes of meetings presented for auditing were not signed by the chairperson thereby making it difficult to authenticate them.

23.4 Recommendation:

The Joint Session recommends that all minutes of meetings are signed by the chairperson.

23.5 Fuel Management

The Joint Session observed from the audit report that though the Secretariat maintained a fuel log book there was no evidence that reviews were made by authorized officials for the period under review.

23.6 Recommendation:

The Joint Session recommends that log books be review by authorized officials and be provided to auditors in subsequent audit exercises.

23.7 Payroll

The Joint Session observed that the monthly payroll was not signed by the reviewer.

23.8 Recommendation:

The Joint Session recommends that management to ensures that the reviewer signs all payrolls accordingly.

23.9 Outstanding Recommendations:

The Joint Session observed that the NAS did not implement the following previous recommendations and therefore recommends that the management implement them before the next Session.

1. Approval of journals
2. Training of personnel in the use of fire extinguishers

3. Stock counting
 4. Employment of personnel to monitor and regulate the stores during the weekend
-

24.0 GAMBIA NATIONAL LIBRARY SERVICES AUTHORITY (GNLSA)

ISSUES/CONCERNS/ RECOMMENDATIONS

24.1 Receipt Numbers

The Joint Session noted from the audit report that after transactions receipt numbers were not posted on individual income ledgers.

24.2 Recommendation:

The Joint Session recommends that, all receipt numbers be posted in the Authority's ledgers to ensure cross referencing.

24.3 Fire Extinguishers

The Joint Session noted from the audit report that none of the Authority's staff are trained on the use of the fire extinguishers.

24.4 Recommendation:

The Joint Session recommends that staff be trained in the use of fire extinguishers.

24.5 Capital Grant

The Joint Session noted from the audit report that during the year under review no documents were available for verification of the amount of D435, 000 which was recognized as a grant donated to The Gambia National Library Service Authority by Global Hands International of UK.

24.6 Recommendation:

The Joint Session recommends that the availability of the documents on the said amount be provided to the auditors.

24.7 GPPA Compliance level:

The Gambia National Library service Authority was found to be 79% compliant which denotes mainly compliant, with the Public Procurement Rules and Regulations. However, the Joint Session noted that the Authority did not comply with the following requirements:

1. Institutional Structures (Contracts Committee & Specialized Procurement unit)
2. Submission of Procurement Plan
3. Completion and Submission of Monthly Reports
4. Filling of requisite Forms
5. Thresholds & Procurement Methods
6. Solicitation Documentation
7. Registered and deserving suppliers
8. Proper filling and codification

25.0 NATIONAL WATER & ELECTRICITY COMPANY (NAWEC)

ISSUES/CONCERNS/RECOMMENDATIONS

25.1 Fuel Management

The Joint Session observed from the audit report cases where the same person who approves fuel supply also receives fuel with the same signature.

25.2 Recommendation:

The Joint Session recommends that the Management of NAWEC put in place segregation of duties between personnel approving and ones receiving the fuel.

25.3 Cash-Power Sale Agent

The Joint Session observed from the audit report the following control and compliance issues:

(i) Weekly Reconciliation

That NAWEC and Elton (Gambia) Limited had signed a sales contract in which Elton is appointed as a non-exclusive sale agent for prepaid electricity tokens (Cash Power). However the Joint Session observed that the Internal Audit Unit of NAWEC was not involved in the reconciliation process between NAWEC and Elton.

(ii) Revenue Protection Department

The Joint Session observed the following issues from the audit report:

- (i) The non-availability of the log book on complaints on leaking water pipes to the auditors for review.
- (ii) The fault service reports on electricity supply were requested from the unit but there was no evidence for the auditors to ascertain the date and time a fault was resolved.

25.4 Recommendations.

The Joint Session recommends the following:

- (i) Internal Audit staff of NAWEC be fully involved in the reconciliation process on the cash power sales by Elton.
- (ii) Improvement in records management system of the Revenue Protection Department to help them determine and improve on the effectiveness of the unit.

25.5 Outstanding PAC/PEC Recommendations:

The Joint Session recommends that the Management of NAWEC implements the following outstanding recommendations before the next session.

1. Exchange Differences
 2. Staff appraisal
 3. Provisioning policy
 4. Trade Receivables Reconciliation
 5. Electricity and Water loss Reports
 6. Trade Loss Analysis
 7. Internal Audit and Risk Management
 8. Payables
 9. Physical Assets Verification and Asset Tagging
 10. Information Technology Policy Manual
 11. Disaster Contingency Recovery Plan
 12. Customer Census
-

26.0 NATIONAL DRUG LAW ENFORCEMENT AGENCY (NDLEA)

Issues/Concerns/ Recommendations

26.1 Manual Accounting System

The Joint Session observed that the agency does not use any accounting software for the processing and recording of its financial transactions. It uses Excel to prepare payment vouchers, financial statements and its supporting schedules.

26.2 Recommendation:

The Joint Session recommends management to explore the feasibility of securing an accounting package or the possibility of extending to the Agency of the web System (IFMIS) currently being used by the Central Government.

26.3 GPPA Compliance Level:

National Drug Law Enforcement Agency was found to be 94% which denotes substantially compliant with the Public Procurement Rules and Regulations.

27.0 GAMBIA BUREAU OF STATISTICS (GBoS)

Issues/Concerns/Recommendations

27.1 Overpayment of Enumerators

The Joint Session observed from the audit report that although D1, 484,700.00 was allocated for the payment of enumerators at Bakau. D 1, 492,050.00 was actually paid resulting to an over payment of D7, 350.00.

27.2 Recommendation

The Joint Session recommends that the overpaid sum (D735.00) be recovered.

27.3 Payments Recipients' Signature

The Joint Session observed from the audit report that the following payments totalling for D4, 100.00 were made without recipients' signature.

Date	Payee	Description	GMD
N/A	Alpha K. Sallah	Payment of Allowance	2,100.00
N/A	Yusufa Touray	Payment of Allowance	2,000.00
Total			4,100.00

27.4 Recommendations

The Joint Session recommends that Management ensure that all payments are dated and signed by the recipients before payment, and also the nature of the allowance in future be specified.

27.5 Contracting

The Joint Session observed from the audit report that the Bureau entered into an open ended contract with A.S.K. plumbing for regular maintenance of sanitary and plumbing installations in GBOS building.

27.6 Recommendations

The Joint Session recommends that the Bureau enter into a framework agreement renewable annually in line GPPA Regulations if they want to continue with the contract.

27.7 Bank Reconciliation

The Joint Session observed from the audit report that the monthly bank reconciliation statements were not reviewed by a senior officer.

27.8 Recommendation

The Joint Session therefore recommends that the Bureau ensure that all bank reconciliation statements are signed by a senior officer as evidence of review.

27.9 Loan Scheme

The Joint Session observed from the audit report that the Bureau gave out loans to its staff totalling to D3, 220, 000.00 without a Loan Scheme detailing the nature and terms of the loans.

27.10 Recommendation

The Joint Session recommends that Management put in place a loan scheme before giving out any further loan.

27.11 Loan Documentation

The Joint Session observed from the audit report that the Bureau gave out a total of D3, 220,000.00 as both car and personal loans without any supporting documents.

Additionally there was no loan file maintained for loan beneficiaries.

27.12 Recommendations

The Joint Session recommends that the Management ensure that all relevant documents are filed.

27.13 Outstanding PAC/PEC Recommendation

➤ Accounting Manual

The Joint Session observed that GBoS did not have an accounting manual for its financial operations. (An accounting manual is a tool which serves as a guide for sound accounting principles and reporting. It is the responsibility of the Secretariat to prepare financial statements that are free from material misstatements).

27.14 Recommendation

The Joint Session deplores the failure of GBoS to implement its recommends the on Accounting Manual and recommends that GBoS implement its recommendation without further delay.

27.15 GPPA Compliance Level

The Joint Session observed that GBoS was found to be 83% compliant, which denotes Mainly Compliant with Public Procurement Rules and Regulations.

However, the Joint Session observed that the GBoS did not have any framework contract with the following Suppliers:

1. M.P Trading
2. Zidan Karang
3. Saikou Suwareh
4. K.S Trading
5. Lasting Solution
6. Pa Seedia Gassama
7. ASK Plumbing

27.16 Recommendation

The Joint Session recommends that GBoS put in place a Contract Framework with its suppliers as per GPPA requirements.

28.0 GAMBIA AGENCY FOR THE MANAGEMENT OF PUBLIC WORKS (GAMWORKS)

Issues/Concerns/Recommendations

28.1 No Risk Assessment Process

The Joint Session observed from the audit report that there was no documented process for identification and assessment of risks that might affect the agency's business and financial reporting objectives.

28.2 Recommendation

The Joint Session recommends that Management ensure that a risk management process be incorporated into their new business activities and new projects implemented.

28.3 Budgetary Controls

The Joint Session observed from the audit report that budgetary controls over expenditure were not aggressively monitored as significant variances were noted between the budgets and the actuals.

Furthermore, the Joint Session observed that variance analysis reports were not prepared to provide reasons for the variances.

28.4 Recommendation

The Joint Session recommends that Management regularly monitor budget implementation and also ensure it limits its expenses according to the budgetary provisions.

28.5 Internal Audit Department

The Joint Session observed that the agency did not have an Internal Audit Department to design internal controls and aid in the implementation of those controls.

28.6 Recommendation

The Joint Session recommends that Management ensures that an Internal Audit Department is set up.

28.7 Financial and Administrative Manual

The Joint Session observed from the audit report that the Agency's Financial and Administrative Manual is outdated and the procedures are not in line with current best practice.

The Joint Session further observed that some of sections of the service rules are not in line with current legislations other best practices relating to staff matters.

28.8 Recommendation

The Joint Session recommends that Management revise its manuals to reflect current regulations and best practices.

28.9 Procurement Policy

The Joint Session observed that the procurement policies documented in the procedure manual are not in line with the current practices.

28.10 Recommendation

The Joint Session recommends that Management comply with GPPA Act and Regulations.

28.11 Fixed Assets Register

The Joint Session observed that the Agency maintains its fixed assets register on a spreadsheet.

28.12 Recommendation

The Joint Session recommends that Management introduce a computerised fixed assets module that automatically performs all calculations and facilitate the raising and posting of relevant journals to the General Ledger.

28.13 Fixed Assets Verification

The Joint Session observed from the audit report that the auditors could not carry out proper verification of the physical existence of some fixed assets as the coding of assets in fixed asset register is incomplete.

28.14 Recommendation

The Joint Session recommends that a Fixed Assets should be properly coded in the register to ensure that they are easily identifiable.

29.0 INDEPENDENT ELECTRAL COMMISSION (IEC)

Issues/Concerns/Recommendations

29.1 Accounting Software System

The Joint Session observed from the audit report that there are systematic and inherent perennial problems with the accounting software system.

29.2 Recommendation

The Joint Session recommends that Management engage the supplier to resolve the matter without further delay.

29.3 GPPA Compliance Level

The Joint Session observed that the IEC was found to be 90% compliant, which denotes Substantially Compliant with The Gambia Public Procurement Act and Regulations.

However the Joint Session observed that IEC awarded some Contracts to unregistered suppliers, therefore, the Joint Session recommends that IEC award contracts to only GPPA registered suppliers.

30.0 GAMBIA LIVESTOCK MARKETING AGENCY (GLMA)

Issues/ concerns/ recommendations

30.1 GPPA Compliance Level

The Gambia Livestock Marketing Agency was found to be 95% compliant, which denotes substantially compliant with the Public Procurement Act.

30.2 Collection of cattle tax

GLMA is not collecting cattle tax because it is assigned by law to GRA while GRA is also not collecting the said tax because it does not have the grassroots data and network to do so.

However, GLMA continue to provide much needed veterinary and technical services to cattle owners.

The Joint Session recommends that a GLMA-GRA Taskforce be set-up under the Joint auspices of the Minister of Finance and the Attorney General and Minister for Justice to resolve this dilemma.

30.3 Registration of Butchers and Livestock Dealers

GLMA does not have an effective comprehensive mechanism for registering and licensing of butchers and livestock dealers.

The Joint Session resolved that GRA come up with complete technical proposal to ensure effective and full compliance.

30.4 Predominance of non-Gambians in the Livestock sub-sector

GLMA report and testimonies reveals that the Livestock sub-sector is dominated by non-Gambians traders and butchers.

The Joint Session recommends that GLMA convene a stakeholders' consultative forum to come up with strategy that will empower Gambians to reverse this undesirable trend.

30.5 Management Policy Issue

The PAC/PEC noted with concern that the District Chief of Foni Bondali is also the Managing Director of GLMA, thus, in two pensionable public services.

The Joint Session recommends that the Office of the President regularise this status.

31.0 GAMBIA TOURISM BOARD (GTB)

Issues/Concerns/Recommendations

31.1 Accounting Software System

The Joint Session observed from the audit report that major setback have been detected with the accounting software system. The system cannot provide opening balances for the year nor does it show closing balance unless it prints the particular account from the inception date of the system.

31.2 Recommendation

The Joint Session recommends that Management ensure that the problem on the system be fix with adequate back-ups.

31.3 Invoicing System

The Joint Session observed during the year under review that some customer invoice for 2014 were prepared in 2015. This late invoicing of customers (in 2015) was not proper and may be confused with 2015 invoices/income.

It was also detected that invoices were not filed in sequential order and some invoices issued to customers do not bear the signatures of the recipients.

31.4 Recommendation

The Joint Session recommends that invoices for customers be issued during the year they relate to. Management should improve on its filing system.

31.5 STAFF LOANS

The Joint Session observed from the audit report that, during the year under review the audit has further revealed that the outstanding ex-staff loans have increased by **D89, 723.93** from **D758, 549.61** to **D848, 273.54** which may result to irrecoverable debts.

31.6 Recommendation

The Joint Session recommends that Management put strict measures in place to ensure that loans given are adequately secured and recovering of the said loans are total.

31.7 Re: 5% TDA Investors' Deposits

According to GT Board policy for investment within the TDA, investors are required to make a deposit equivalent to 5% of their total investment value. This has accumulated to over D19 Million as at 31st December 2014 which belong to the investors and not GT Board and as such should not be used for other purposes. These were held in fixed deposit accounts in the past to generate interest income for GT Board whilst the original amounts to remain in-tact.

The Joint Session observed from the audit report that the 2014 audit has revealed that this money has been utilized for other purposes to the tune of D11 Million leaving a balance of D8 Million only.

31.8 Recommendation

The Joint Session recommends that Management refund the D11 Million to the fixed deposit account. The Joint Session further recommends that the regulations relating to this the deposit account be provided to the PAC/PEC before the next session beginning September 2016.

31.9 Cash & Bank Reconciliations

The Joint Session observed the following from the audit report:

- GT Board maintains seventeen (17) bank accounts excluding four (4) fixed deposit accounts. It is also observed that the U.K bank account is not reconciled monthly.
- Some of the Cheques issued and still remained un-presented are now staled and needs to be cancelled.
- TBL Account Cheques issued out were not in serial sequence.

31.10 Recommendation

The Joint Session recommends that:

- Management carry out regular monthly bank reconciliation,
- The staled cheques be cancelled and entries reverse in the cash book, and
- Henceforth, cheques are issued out serially.

31.11 BUDGETARY ISSUES

The Joint Session observed during the year under review that the audits revealed adverse variances to the tune of **D12.863 million** shortfall on income and **D7.893 million excess** on expenditures as follows:

Income Items	Budgets	Actuals	Variances
	GMD	GMD	GMD
	D'000	D'000	D'000
Subventions	300	250	(50)
Development	9,750 ⁶	1,140 ⁶	,610) ⁽⁸
Operational License	8,754 ¹	4,504 ¹	,250) ⁽⁴
Craft Market Rental Income	241	171	(70)
Sales Of Application Forms	84	314	230
Tourist Taxi Fee	415	302	(113)
TOTAL	9,544⁸	6,681⁷	,863)⁽¹²

Expenditure items	Budgets	Actual	Variances
	GMD	GMD	GMD
	D'000	D'000	D'000
London Office Cost	3,900	4,228	(328)
Tourism Security Unit	1,200	1,916	(716)
Vehicle Loans Subsidy	800	1,000	(200)
Telephone/Fax/Internet	644	990	(346)
Professional & Legal Fees	200	356	(156)
Vehicles Maintenance	360	584	(224)
Local travelling	162	400	(238)
Overseas (Int'l.) Travelling	200	5,495	,295) ⁽⁵
Donations/Corp. Services Resp.	300	467	(167)
Advertisement Expenses (Local)	108	230	(122)
Maintenance (Craft			

Market)	350	461	(111)
TOTAL	8,224	6,117	1 (7,893)

31.12 Recommendation

The Joint Session recommends that Management monitor the quarterly management reports and take necessary measures for timely corrective actions for effective management control.

31.13 GPPA Compliance Level

The Gambia Tourism Board was found to be 95% compliant, which denotes substantially compliant with the Public Procurement Act.

31.14 Compliance Related Issues

Filling of requisite GPPA forms: It is observed

32.0 GAMBIA NATONAL PETROLEUM CORPORATION (GNPC)

Issues / Concerns / Recommendations

32.1 Payroll System

A. Cash paid workers

The Joint Session noted from the audit report that the cash payroll was not signed by the following personnel as cash collected for the months below:

<u>Staff Name</u>	<u>Month (2014)</u>
Ebrima Saidy	May
Momodou Sowe	May
Yaya Kanyi	June & August
Ndumbek Jallow	June & August

B. Terminated staff

The Joint Session also noted that the following members of staff were in the payroll after termination of employment with the corporation.

<u>Name</u>	<u>Termination</u>	<u>Paid Till</u>	<u>Additional Months Paid</u>
Sulayman Jallow	30/09/14	December	3 months
Saikou Jatta	30/09/14	November	2 months

32.2 Recommendation

- A. The Joint Session recommends that the recipients sign for the months they were paid for or the amounts be recovered and paid back to cash.
- B. Their salary payments be stopped and months have that been over paid be recovered.

32.3 Expenditure

The Joint Session noted from the audit report that some payment vouchers and journals were not approved and related supporting documents were not also provided for review. Samples below:

Date	Amount (GMD)	Reference No	Description	Finding
28/08/14	9,000,000	Chq # TRFLT017	Being payment of certificate No	PV not Authorized

			6 as per attached	
04/02/14	4, 155, 490	JNL 321	Being reversal of doubling postings	Journal Voucher not approved
24/02/14	16, 583	002205	Equipment maintenance & repairs	No receipt Attached
24/12/14	51, 406	002204	Equipment maintenance & repairs	No receipt attached

32.4 Recommendation

The Joint Session recommends that, all journals be approved prior to postings into the books of account.

32.5 Receivables

- A) The Joint Session noted from the audit report that, there was no credit limit in place for some customers resulting to material amounts owed as at the year end.

<i>Customer</i>	<i>Account Balance (GMD)</i>
Jah oil	D43, 582,000
GALP	D11, 939,100
Gamcel	D2, 965, 522
VDF (vision development fund)	D1, 250,052
EAGL	D12, 060,045

- B) In instances where a credit limit was set up by the Corporation for customers, the Joint Session noted the ceilings were exceeded as follows:

Client	Credit limit as per contract	Amount supplied	Difference
GPA	D1, 131, 800	D21, 968, 809	D20, 567, 009
Gamcel	D2, 971, 500	D8, 244, 914	D5, 273, 414
GTSC	D5, 000, 000	D15, 087, 416	D10, 087, 416

32.6 Recommendation

The Joint Session recommends GNPC to setup ceiling for customers and they strictly adhere to it.

32.7 I.T. Policy

The Joint Session Noted that, there is no IT (Technology) policy manual and a data contingency and disaster recovery plan in place.

32.8 Recommendation

The Joint Session recommends that, management should prepare an I.T policy manual and also put in place a disaster recovery plan.

32.9 Fixed Assets Management

The Joint Session noted a shortfall of GMD 4, 700, 715 in the insurance sum coverage compared to the carrying value of the fixed assets in the financial statements as at 31st December 2014.

The Joint Session further noted that, at the Fajara Fuel Retail station there were 16 CCTV cameras installed and only 3 were functioning which defeats the purpose of having CCTV installed, considering financial resources utilized to acquire them (capital assets) and the expected benefit of the CCTV system to further safeguard the assets and operations of the corporation.

32.10 Recommendation

The Joint Session recommends that, management should monitor the adequacy of the insurance cover of fixed assets. And ensure that the CCTV cameras are functioning.

32.11 Cash & Cash Equivalent

The Joint Session noted that significant amounts of deposits which should have been recognized as income/credits in the banks statements were not (un-credited deposits)

The summary is as follows:

Bank	Bank Account	Total Uncredited
BSIC Bank	251181102842	60,371
Eco Bank	001001490047790101	332,942

32.12 Recommendation

The Joint Session recommends that Management should resolved the matter urgently.

32.13 Compliance level

The Gambia National Petroleum Corporation was found to be 80% compliant, which denotes mainly compliant with the Public Procurement Rules and Regulation. However, the Joint Session noted GNPC did not complied with the following procurement variables.

1. Filling of requisite GPPA forms
2. Registered and deserving suppliers

APPENDIX 1
HON. MEMBERS/SUBJECT MATTER SPECIALISTS/AIDES TO THE PAC/PEC
JOINT COMMITTEE

1. Hon. Abdoulie Bojang	-	Chairman
2. Hon. Fabakary T. Jatta	-	Vice-Chairman
3. Hon. Samba Jallow	-	Member
4. Hon. Fatou Mbye	-	Member
5. Hon. Sulayman Joof	-	Member
6. Hon. Netty Baldeh	-	Member
7. Hon. Ablie Suku Singhateh	-	Member
8. Hon. Abdoulie K. Jawla	-	Member
9. Hon. Kalifa B. Jammeh	-	Member
10.Hon. Lamin Jadama	-	Member
11.Hon. Sainey Mbye	-	Member
12.Hon. Alhagie Sillah	-	Member
13.Hon. Cherno Omar Jallow	-	Member
14.Hon. Lamin Kebba Jammeh	-	Member
15.Hon. Njie Darboe	-	Member
16.Hon. Bafaye Saidykhan	-	Member
17.Hon. Ousman Bah	-	Member
18.Hon. Seedy S.K. Njie	-	Member
19.Hon. Matarr Kujabi	-	Member
20.Hon. Ousainou Sainey Jaiteh	-	Member
21.Hon. Habsana Jallow	-	Member
22.Hon. Amadou Khan	-	Member
23.Hon. Pa Lamin Jatta	-	Member
24.Hon. Ousman Njie	-	Member
25.Hon. Abdoulie Saine	-	Member
26.Hon. Buba Ayi Sanneh	-	Member
27.Hon. Muhamed Magassy	-	Member
28.Hon. Babou Gaye Sonko	-	Member
29.Hon. Demba B.T Sambou	-	Member
30.Hon. Abdou Colley	-	Co-opted Member
31.Hon. Buba A. Bojang	-	Co-opted Member
32.Hon. Bubacarr S. Fadera	-	Co-opted Member
33.Hon. Omar Tobb	-	Co-opted Member
34.Hon. Lamin Hydara	-	Co-opted Member
35.Hon. Ebrima Solo Jammeh	-	Co-opted Member
36.Mr. Dodou C.M. Kebbeh	-	Secretary
37.Mr. Rene-Geoffrey Renner	-	Subject-Matter-Specialist
38.Mr. Alhagi T.S.A. Njie	-	Subject-Matter-Specialist

APPENDIX 2

OTHER AIDES TO THE JOINT SESSION

Mr. Karamba Touray	-	Auditor General
Mr. Ansumana Sonko	-	Directorate of National Treasury
Mr. Lamin D Camara	-	GPPA
Mr. Samuel Mendy	-	GPPA
Mr. Lamin Sambou	-	GPPA
Mrs. Anna Bojang	-	Office of the President
Mr. Mamadi Tamba	-	Office of the President
Mrs. Indeh Baldeh	-	Office of the President
Mr. Alieu Faye	-	Office of the President
Mr. Babucarr Badjie	-	Office of the President
Mrs. Mariama Sowe	-	Office of the President
Mr. Muhammed Kujateh	-	I.G.P
Mr. Jerry Manjang	-	I.G.P
Mrs. Mariama Jeng	-	MOFEA
Mr. Abdou Salam Jatta	-	MOFEA
Mr. Babucarr Jobe	-	MOFEA
Mr. Mustapha Samateh	-	MOFEA –PPP
Mr. Modou Ceesay	-	D.I.A
Mr. Dawda Njie	-	D.I.A
Mr. Louis Moses Mendy	-	PAU/OP
Dr. Momodou Njie	-	Pro-Pag
Mr. Daniel Cardos	-	National Assembly
Mr. Buba M.E. Jatta	-	National Assembly
Mrs. Isatou Kassama	-	National Asembly
Mrs. Rabiatau Jallow	-	National Assembly
Ms. Sarata Bojang	-	National Assembly
Mr. Sainey Konteh	-	National Assembly
Mr. Modou Sillah	-	National Assembly
Mr. Marabi S. Hydara	-	National Assembly
Ms. Saffie Mbye	-	National Assembly

APPENDIX 3
LIST OF PUBLIC ENTERPRISES/AGENCIES SUMMONED TO APPEAR BEFORE
THE JOINT SESSION

1. Permanent Secretary – Ministry of Finance and Economic Affairs
2. Director of Internal Audit - MoFEA
3. National Audit Office (NAO)
4. Central Bank of The Gambia (CBG)
5. Social Security and Housing Finance Corporation (SSHFC)
6. National Water and Electricity Company (NAWEC)
7. Gambia Ports Authority (GPA)
8. Gambia Investment and Export Promotion Agency (GIEPA)
9. Public Utilities Regulatory Authority (PURA)
10. Gambia International Airlines (GIA)
11. Gambia Tourism Board (GTB)
12. Gambia Public Procurement Agency (GPPA)
13. Gambia Postal Services (GAMPOST)
14. Office of the Ombudsman
15. Independence Electoral Commission (IEC)
16. National Nutrition Agency (NaNA)
17. Gambia Radio and Television Services (GRTS)
18. Gambia Printing and Publishing Corporation (GPPC)
19. National Environment Agency (NEA)
20. National Drug Law Enforcement Agency (NDLEA)
21. Public Service Commission (PSC)
22. University of The Gambia (UTG)
23. Gambia Technical training Institute (GTTI)
24. Edward Francis Small Teaching Hospital (EFSTH)
25. The Gambia College
26. Management Development Institute (MDI)
27. Assets Management and Recovery Corporation (AMRC)
28. Independence Stadium and Friendship Hotel (ISFH)
29. Gambia Civil Aviation Authority (GCAA)
30. The Gambia National Library Service Authority (GNLSA)
31. National Centre for Arts and Culture (NCAC)
32. Gambia Agency for the Management of Public Works (GAMWORKS)
33. National Youth Service Scheme (NYSS)
34. National Council for Civic Education (NCCE)
35. National Agricultural Research Institute (NARI)
36. Gambia Revenue Authority (GRA)
37. National Road Authority (NRA)
38. Gambia Bureau of Statistics (GBoS)
39. Gambia Telecommunication Company (GAMTEL)
40. Gambia Cellular Telecommunication Company (GAMCEL)

41. Gambia Groundnut Corporation (GGC)
42. The Gambia Competition and Consumer Protection Commission (GCCPC)
43. Gambia National Petroleum Corporation (GNPC)
44. Gambia Maritime Administration (GMA)
45. Gambia Ferry Services Management Company (GFSMC)
46. National Disaster Management Agency (NDMA)
47. National Youth Council (NYC)
48. National Sports Council (NSC)
49. The Gambia Standards Bureau (TGSB)
50. The Gambia Livestock Marketing Agency (GLMA)
51. National Agency for Legal Aid (NALA)
52. National Training Authority/National Accreditation Aquality Assurance Authority (NAQAA)
53. The Gambia Anti-Corruption Commission
54. AFPRC General Hospital
55. Sulayman Junkung General Hospital
56. Bansang Hospital
57. Serrekunda General Hospital
58. Alternative Dispute Resolution Secretariat (ADRS)
59. The Gambia Human Rights Commission
60. National Agency Against Trafficking in Persons (NAATIP)
61. National Enterprise for Development Initiative (NEDI)
62. Jammeh Fondation for Peace Hospital (JFPH)
63. Banjul City Council (BCC)
64. Kanifing Municipal Council (KMC)
65. Kerewan Area Council (KAC)
66. Janjanbureh Area Council (JAC)
67. Kuntaur Area Council (KtAC)
68. Mansakonko Area Council (MAC)
69. Brikama Area Council (BAC)
70. Basse Area Council (BsAC)
71. Gambia Tourism & Hospitality Institute (GTHI)
72. National Aids Council & Secretariat (NACS)

APPENDIX 4

LIST OF PUBLIC ENTERPRISES/AGENCIES RECEIVED, CONSIDERED AND ADOPTED

1. Gambia Public Procurement Authority (GPPA)

2. Alternative Dispute Resolution Secretariat (ADRS)
3. Gambia Civil Aviation Authority (GCAA)
4. Gambia International Airlines (GIA)
5. Office of the Ombudsman (Ombudsman)
6. National Council for Civic Education (NCCE)
7. Central Bank of The Gambia (CBG)
8. National Nutrition Agency (NaNA)
9. National Road Authority (NRA)
10. Assets Management & Recovery Corporation (AMRC)
11. Gambia Investment and Export Promotion Agency (GIEPA)
12. Gambia Printing & Publishing Corporation (GPPC)
13. Gambian Agency for the Management of Public Works (GAMWORKS)
14. National Environment Agency (NEA)
15. Gambia Livestock Marketing Agency (GLMA)
16. Social Security & Housing Finance Corporation (SSHFC)
17. Gambia Competition and Consumer Protection Commission (GCCPC)
18. Independent Electoral Commission (IEC)
19. Public Utilities Regulatory Authority (PURA)
20. National Training Authority (NTA)
21. National Agency for Legal Aid (NALA)
22. The Gambia Standards Bureau (TGSB)
23. National Youth Service Scheme (NYSS)
24. National Aids Secretariat (NAS)
25. Public Service Commission (PSC)
26. National Water and Electricity Company (NAWEC)
27. Gambia Bureau of Statistics (GBoS)
28. Gambia Ports Authority (GPA)
29. National Drug Law Enforcement Agency
30. Gambia National Library Service Authority (GNLSA)
31. Gambia Tourism Board (GTB)
32. Gambia National Petroleum Corporation (GNPC)

APPENDIX 5

LIST OF WITNESSES

1. Mr. Momodou Tapha Faal (MOFEA)
2. Mr. Bai Madi Ceesay (MOFEA)
3. Mr. Pa. Majagne Ndow (NAO)
4. Mr. Agnes Macallay (DNT)
5. Mr. Karamba Touray (NAO)
6. Mr. Mustapha Joof (NRA)
7. Mrs. Oulaye Camara (NYSS)
8. Mr. Sutay Jawo (NYSS)
9. Mr. Nuholas Jatta (PURA)
10. Mr. Paul S. Mendy (PURA)
11. Mr. Solo Sima (PURA)
12. Mr. Kelepha Samba (PURA)
13. Mr. Saihou Omar Faal (NARI)
14. Mr. Ansumana Jarju (NARI)
15. Mr. Hassan Mboge (NARI)
16. Mr. G.O.Bright (PSC)
17. Mrs. Awa Jaw-Auber (PSC)
18. Mr. Anthony Gomez (PSC)
19. Mr. Alieu B Jallow (PSC)
20. Mr. Alhagi W. Joof (PSC)
21. Mr. Ebrima T Dondeh (PSC)
22. Mr. Alieu Matarr Njie (IEC)
23. Mr. Robert A (IEC)
24. Mr. Alhagie Lamin Cham (IEC)
25. Mr. Samboujang Njie (IEC)
26. Mr. Alieu A.B. Kambi (AA& CO)
27. Mr. Momodou J. Suwaneh (NEA)
28. Mr. Musa Bab (GIEPA)
29. Mr. Tumbol Danso (GPPA)
30. Mr. Ebrima TAS Dundeh (GPPA)
31. Mr. Lalo N Danso (GPPA)
32. Mr. Modilla Bah (DT ASSOCIATES)
33. Mr. Omar Jallow (DT ASSOCIATES)
34. Mr. Alh. Modou Joof (NCCE)
35. Mrs. Aminata Dibba (NCCE)
36. Mr. Yusupha Bojang (NCCE)
37. Mr. Nyanding Marenah (External Auditor)
38. Mr. Bakery Sanyang (GNLSA)
39. Mr. Tombong Ceesay (GNLSA)
40. Mr. Kakary K Jammeh (GTB)
41. Mr. Lamin Fatty (GTB)
42. Mr. Ousman Senghore (GTB)
43. Mr. Sheikh Omar Bah (GTB)
44. Mrs Abdoulie Hydara (GTB)
45. Mr. Adama Njie (GTB)
46. Mr. Mamodou Bah (GTB)
47. MR. Momodou AB. Jagne (GIA)
48. Mr. Soloum Malang (GIA)
49. Mr. Zakaria Ceesay (GIA)
50. Mr. Jaiteh M. Faal (GIA)
51. Mr. Ebrima K. Sallah (GIA)
52. Mr. Suaibu Keita (GIA)
53. Mrs. Teddy Bah (GIA)
54. Mr. Abdoulie Trawally (GIA)
55. Mr. Lamin Cham (GIA)
56. Mr. Bakery Njie (GIA)
57. Mr. Bakery Bayo (GIA)
58. Mr. Nani Juwura (NAWEC)
59. Mr. Amat –S Cha (NAWEC)
60. Mr. Haddy Njie (NAWEC)
61. Mr. Mustapha B. Colley (NAWEC)
63. Mr. Edrisa Kolley (NTA)
64. Mr. Omar Touray (NTA)
65. Mr. Naffie Barry (GGC)
66. Mr. Mustapha B. Colley (GGC)
67. Mr. Saikou Kujabi (AMRC)
68. Mrs. Amie Tunkara (AMRC)
69. Mr. Amadou Colley (GBG)
70. Mr. Mustapha Kah (CBG)
71. Mr. Ismaila Jarju (CBG)
72. Mr. Michael Barrair (CBG)
73. Mr. Danald C. Kay (PKF)
74. Mr. Abiosseh George (PKF)
75. Mr. James George (TGSB)
76. Mr. Papa Secka (TGSB)
77. Mr. Lamin Darboe (TGSB)
78. Mr. Bai Dodou Jallow (TGSB)
79. Mr. Juma K. Camara (Ombudsman)
80. Mr. Ousman G.M. Nyang (Ombudsman)
81. Mrs. Fatou Njie- Jallow (Ombudsman)
82. Mr. Perrie S Secka (Ombudsman)
83. Mr. Ebrima J. Sawo (Ombudsman)
84. Mr. G. Demba (GBOS)
85. Mr. Nyakassi M.B. Sanyang (GBOS)
86. Mr. Pa Alagie Ceesay (NALA)
87. Mr. Charles Sarr Thomas (NALA)
88. Mrs. Awa Bah (NALA)
89. Mr. Bakary Dembo Badjie (GLMA)
90. Mr. Ebrima A.J.Cham (GLMA)
91. Mrs. Fatou Faal (NAO)
92. Mrs. Pa M. Ndow (NAO)
93. Mr. Ousman M. Jobarteh (GPA)
94. Mr. Tamsir Sallah (GPA)
95. Mr. Lamin Sanyang (GPA)
96. Mr. Mustapha B. Wally (GPA)
97. Mr. Momar Samba (SSHFC)
98. Mr. Malick Foon (SSHFC)
99. Mr. Edward Graham (SSHFC)
100. Mr. Edward Gomez (SSHFC)
101. Mr. Abdoulie Cham (SSHFC)
102. Mrs. YA Abbis Njie (GCC)
103. Mr. Amadou Ceesay (GCC)
104. Mr. Alagie B. Jabang (GCC)
105. Mr. Catherine Nying (GCAA)
106. Mr. Jonkunda Suso (GCAA)
107. Mr. Malang Touray (GCAA)
108. Mr. Ebrima Faal (GCAA)
109. Mr. Ngoueh Mbrob Jage (GCAA)
110. Mr. Sulayman Joy (GCAA)
111. Mr. Abdou AB Njie (GPPC)
112. Mr. Momodou O.S Badjie (GNPC)
113. Mr. Edrisa M. Jobe (GNPC)
114. Mr. Modou Sanyang (GNPC)

62. Mr. Ebrima Sanyang

(NAWEC)

APPENDIX 6

Ad-hoc Committee on Report Writing

1. Hon. Fatou Mbye Chairperson

2. **Hon. Alhagi Sillah**
3. **Hon. Lamin Jadama**
4. **Hon. Chernno Omar Jallow**
5. **Mr. Rene-Geoffrey Renner**
6. **Mr. T.S.A. Njie**
7. **Mr. Karamba Touray**
8. **Mr. Dodou CM Kebbeh**

**Authority of the Report Writing
Sub-Committee**

1. **Hon. Abdoulie Bojang**
2. **Hon. Fabakary T. Jatta**
3. **Hon. Samba Jallow**

Appendix 7

Pls see attached, the Schedule for the
Second Phase