Auditor General's Annual Progress Report

Liberia Extractive Industries Transparency Initiative (LEITI)
On the Implementation of Audit Recommendations

THE LOVE OF LIBERTY BROUGHT US HERE
REPUBLIC OF LIBERIA

Audit Follow-up Period
August 30, 2024 – August 31, 2025

December 2025

P. Garswa Jackson, Sr. FCCA, CFIP, CFC
Auditor General, R.L.

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the LEITI on the Implementation of Audit Recommendations
Audit Follow-up Period: August 30, 2024 – August 31, 2025

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Acronyms, Abbreviations & Meanings

Acronyms/Abbreviations	Meanings
AC	Audit Conclusion
AD	Audit Description
AE	Audited Entity
AF	Number of Audit Finding
AFC	Audit Follow-up Comment
AFCS	Audit Follow-up Compliance Status
AFU	Audit Follow-up Unit
AG	Auditor General
AO	Audit Opinion
AP	Audited Period
APF	Accounting for Public Fund
AQM	Acquaintance Meeting
AR	Number of Audit Recommendation
AREP	Number of Audit Report
ARIWP	Audit Recommendations Implementation Working Paper
ART	Audit Recommendations Tracker
AT	Audit Type
AUD	Number of Audit
CA	Compliance Audit
CAAP	Corrective Audit Action Plan
CFC	Certified Financial Consultant
CFE	Certified Fraud Examiner
CFIP	Certified Forensic Investigation Professional
CI	Compliance Issues
CM	Compliance Matter
DRL	Documents Request Listing
EARTs	Emailed Audit Recommendations Trackers
FCCA	Fellow Member of the Association of Chartered Certified Accountants
FI	Fully Implemented
FII	Financial Issues
GAC	General Auditing Commission
GI	Governance Issues
GM	Governance Matter
GoL	Government of Liberia
IC	Implementation Category
ICI	Internal Control Issues
INTOSAI	International Organization of Supreme Audit Institutions
IR	Implementation Rating
ITI	Information Technology Issues

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Acronyms/Abbreviations	Meanings
LEITI	Liberia Extractive Industries Transparency Initiative
MACs	Ministries, Agencies and Commissions
NI/MR	Not Implemented/Management Responsibility
NI/RC	Not Implemented/Resource Constraint
OI	Other Issues
PAC	Public Accounts, Audits and Expenditure Committee
PFM	Public Financial Management
PI	Partially Implemented
RARTs	Return of Audit Recommendations Trackers
RD	Report Date
SAFARs	Summary of Audit Findings & Recommendations
TI	Total Implementation
VARTs	Validation of Audit Recommendations Trackers
YP	Year Published

Definitions of Key Terminologies

Terminologies	Definitions
Accounting for Public Funds	Audit recommendations on accounting for public funds not properly accounted for as observed during the audit and documented in the audit report.
Audited Entity	Institution of the Government of Liberia that was audited and reports published.
Audit Follow-up Report	Report published by the Auditor General on the status & implementation of audit recommendations.
Audit Recommendations Tracker	Schedule that provides significant information (audit findings, audit recommendations, management response and Auditor General's position) from the audit report and other relevant information (corrective actions, implementation timelines, responsible persons, expected outcomes) that are provided by the audited entity in the implementation of audit recommendations.
Audit Report	Report published by the Auditor General at the end of the audit process.
Commission	Refers to the General Auditing Commission which is the Supreme Audit Institution (SAI) of Liberia.
Compliance Matters	Audit recommendations on compliance with laws, regulations, standards and internal policies, systems and processes. Areas covered include financial compliance, procurement management, human resource management, payroll processing, fixed assets management, logistics & fleet management, inventory management, fuel management, repairs & maintenance, etc.
Corrective Audit Action Plan	Document that complements the audit recommendations tracker and provides strategy by the audited entity on the corrective measures, implementation timelines, responsible persons, expected outcomes and challenges in

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	implementing audit recommendations.
Governance Matters	Audit recommendations on governance processes that include laws, regulations and standards; maintaining approved internal policy documents; functioning of oversight committees; functioning of internal audit; organizational structures; segregation of duties; etc.
Government	Refers to the Government of the Republic of Liberia which constitutes the Legislature, Executive and Judiciary, including the Central Bank of Liberia.

Audit Follow-up Compliance Status

Category	Description	Color Code
Fully Compliant	The audited entity complied with all audit follow-up activities and was timely in responding to emails and meetings.	🟢 Green
Compliant	The audited entity was reasonably compliant with audit follow-up activities as acquaintance meeting was held, audit recommendations tracker(s) emailed, completed and returned with corrective actions, tracker(s) validated, and at least one monitoring visit done to review & validate the status & implementation of audit recommendations.	🟢 Light Green
Partially Compliant 1	The audited entity was partially compliant with audit follow-up activities as acquaintance meeting was held, audit recommendations tracker(s) emailed, completed and returned with corrective actions, and tracker(s) validated.	🟡 Yellow
Partially Compliant 2	The audited entity was partially compliant with audit follow-up activities as acquaintance meeting was held, and audit recommendations tracker(s) emailed, completed and returned with corrective actions.	🟠 Orange
Non-Compliant 2	The audited entity was not compliant with audit follow-up activities beyond acquaintance meeting and the emailing of audit recommendations tracker(s) by the Audit Follow-up Unit. No evidence was provided on corrective actions documented and recommendations implemented.	🔴 Light Red
Non-Compliant 1	The audited entity did not comply with any audit follow-up activity.	🔴 Red

Audit Follow-up Implementation Category

Category	Description	Rating
Significant Implementation	Audited entity implemented 80% or more of the total audit recommendations.	80% – 100%
Average Implementation	Audited entity implemented 60% to 79% of the total audit recommendations.	60% – 79%

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Slow Implementation	Audited entity implemented 40% to 59% of the total audit recommendations.	40% – 59%
Poor Implementation	Audited entity implemented 1% to 39% of the total audit recommendations.	1% – 39%
No Implementation	Audited entity did not implement audit recommendations.	0%

Audit Follow-up Implementation Status

Status	Description	Rating
Fully Implemented	Recommendation implemented completely and satisfactorily as evaluated by the audited entity and the Audit Follow-up Unit.	100%
Partially Implemented (in progress)	Implementation of audit recommendation ongoing with some aspects been implemented.	50%
Not implemented/ management's responsibility	Recommendation not implemented due to management not prioritizing and taking relevant & timely actions.	0%
Not implemented/ resource constraint	Recommendation not implemented due to limited or no resources (financial and logistics-e.g. vehicle) that are required to implement the recommendation.	0%

Audit Follow-up Total Implementation for Audited Entities

Item	Description
Total implementation	Recommendations fully implemented (100%) and 50% of partially implemented recommendations. Total implementation includes fully implemented recommendations and 50% of partially implemented recommendations.

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December 15, 2025

Hon. Jeffery N. Yates
Head of Secretariat
Old Budget Bureau Building
Monrovia, Liberia

Dear Hon. Yates:

Re: Audit Follow-up Annual Progress Report on the Implementation of Audit Recommendations for the LEITI

The audit follow-up activities constitute an integral part of the audit process. The audit process involves planning (preliminary assessment, understanding the entity); execution (desk review of documents, evaluations of systems & processes, interviews, field inspections, physical verifications); reporting (draft and final reports); and follow-up. As the last phase of the audit process, audit follow-up is crucial as it ensures that audit recommendations are implemented and continuously provide feedbacks to key stakeholders, including the audited entity, the PAC, Office of the President, development partners and the public.

The audit follow-up activities were conducted in line with Section 2.1.8 (f) of the General Auditing Commission (GAC) Act of 2014, INTOSAI P10 (Section 7), INTOSAI P12 (Principle 3(6)), and ISSAI 3000.

The overall result for the LEITI from the second phase of the audit follow-up activities showed significant improvement in the implementation of audit recommendations in comparison to the first phase (September 6, 2022 to March 29, 2024). Implementation of audit recommendations improved from 0% (total implementation of 0 from 34 recommendations) in 2024 to 82% (total implementation of 28 from 34 recommendations) in 2025.

Introduction
The Commission has completed the second phase (August 1, 2024 – August 31, 2025) of the audit follow-up activities at sixty-two (62) government entities, including the LEITI, where audits were conducted, completed and audit reports were published.

The second phase was the continuation of the initial & first phase of the audit follow-up activities. This report provides the results from the second phase of the audit follow-up activities and highlights whether the LEITI complied (fully and/or partially) and implemented audit recommendations.

Audit Follow-up Scope and Methodology
The second phase of the audit follow-up activities covered the period August 1, 2024 to August 31, 2025. The audit follow-up activities were conducted with audited entities and included:
- Acquaintance meetings with audited entities and presentations that provided the overview of the audit follow-up activities and the roles of the audited entities and the GAC's Audit Follow-up Unit in expediting the implementation of audit recommendations.

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- Emailing of audit reports along with audit recommendations trackers that contained key components of the audit report (audit findings, recommendations, management response, and AG's position) and corrective actions, implementation timelines, and responsible persons/units.

- Return of the audit recommendations trackers with documented corrective actions, implementation timelines, and responsible persons/units in the implementation of audit recommendations.

- Validation of corrective actions, implementation timelines, and responsible persons/units in the implementation of audit recommendations.

- Monitoring visits to audited entities that included discussions about the status and implementation of audit recommendations, a review of implementation evidence (documents, records, and reports), the filing of evidence, the updating of audit recommendations trackers, and the preparation and emailing of progress reports on the status and implementation of audit recommendations.

Appreciation

We would like to express our appreciation to the staff and senior management team of the LEITI that complied with the audit follow-up activities.

P. Garswa Jackson, Sr. FCCA, CFIP, CFC
Auditor General, R.L.

Monrovia, Liberia
December 2025

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Audit Follow-up Result 2025 – LEITI

A. LEITI's Overall Audit Follow-up Evaluation

Audit Follow-up Comment:

LEITI – Fully Compliant – Fully Compliant – 🟢 Green

The LEITI was fully compliant with the audit follow-up activities and timely in responding to meetings planned and emails sent. An acquaintance meeting was held and email was sent to the LEITI with the audit recommendations tracker for completion of corrective actions, implementation timelines, and responsible person(s)/unit(s). The tracker was returned with corrective actions, and subsequently validated. Two (2) monitoring visits were performed to review and validate evidence (documents, records, reports, systems, processes, procedures) on the status & implementation of audit recommendations. This was followed by updates to the tracker and emailing of progress updates & reports to the LEITI.

Implementation Rating and Implementation Category

82% - Significant Implementation; 0% implementation in phase one (September 6, 2022 – March 29, 2024).

Table 1: Summary Audit Follow-up Result

Entity: Liberia Extractive Industries Transparency Initiative (LEITI)																
Entity Type: Agency (AGEN)																
Sector: Transparency and Accountability (TRAACT)																
Implementation Category (IC): Significant Implementation (SI)																
Follow-up Compliance Status (FCS): Fully Compliant																
No	AT	AUD	AREP	AF	FII	GII	CII	ICII	ITII	OII	AR	FI (100%)	PI (50%)	TI (Fully & Partially)	NI/ MR	NI/ RC	IR
1	Compliance Audit (CA)	1	4	17	10	7	0	0	0	0	34	23	10	28	1	0	82%
1	Totals and Average	1	4	17	10	7	0	0	0	0	34	23	10	28	1	0	82%

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Graph 1: Summary Audit Follow-up Result

Table 1: LEITI - Implementation Status (Bar Chart)

Table 1: LEITI - Implementation Status
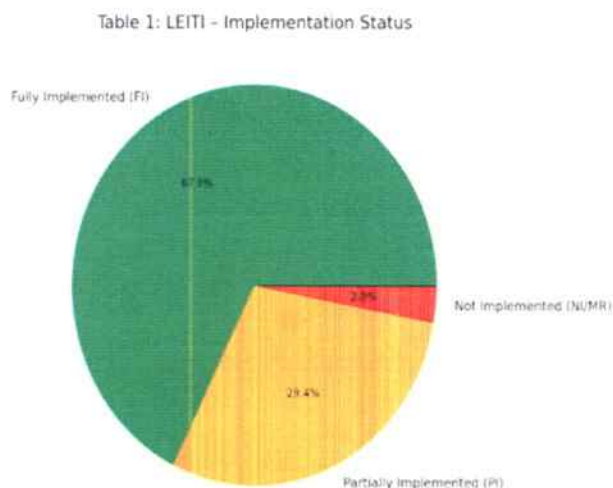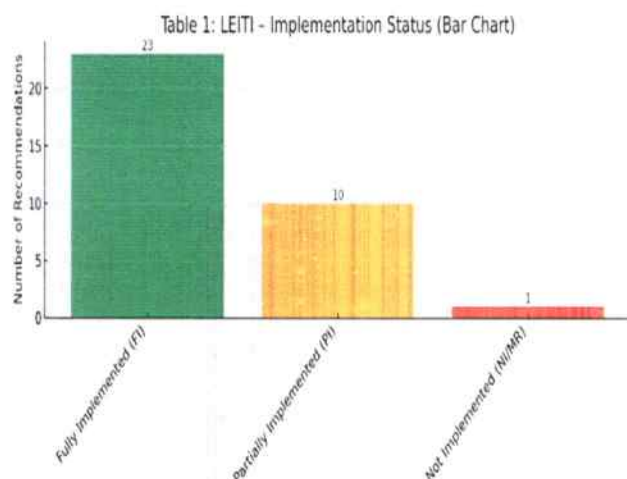
The pie chart provides a summary of implementation and progress on audit recommendations. Out of the total recommendations of 34, 82% (28) was implemented (fully & partially), with 23 recommendations fully implemented, 10 recommendations partially implemented, and 1 not implemented. This strong performance underscores LEITI's commitment to addressing audit recommendations and maintaining transparency and accountability in its operations. The high proportion of fully implemented actions demonstrates effective coordination by management in ensuring corrective measures are followed through and sustained.

B. Summary Audit Follow-up Activities

Table 2: Summary Audit Follow-up Activities

LEITI - Summary of Audit Follow-up Activities				
No	**Follow-up Activity**	**Compliant (Yes/No)**	**Date**	**Comment**
1.0	Acquaintance meeting.	Yes	October 4, 2024	Compliant
2.0	Email tracker(s).	Yes	November 23, 2024	Prepared & sent
3.0	Return of tracker(s).	Yes	December 16, 2024	Compliant
4.0	Validation of corrective actions.	Yes	December 16, 2024	Received
5.0	Monitoring visit(s).	Yes	July 14, 2025 August 14, 2025	Completed
5.1	a. Review of evidence on the implementation of audit recommendations. b. File evidence on the implementation of audit recommendations. c. Update tracker(s) with implementation status. d. Prepare progress report(s).	Yes	July 14, 2025 August 14, 2025	Completed

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Reliance for the Conduct of Audit Follow-up Activities

The audit follow-up activities constitute an integral part of the audit process. The audit process involves planning (preliminary assessment, understanding the entity); execution (desk review of documents, evaluations of systems & processes, interviews, field inspections, physical verifications); reporting (draft and final reports); and follow-up. As the last phase of the audit process, follow-up is crucial as it ensures that audit recommendations are implemented and continuously provide feedbacks to key stakeholders, including the audited entity, the PAC, Office of the President, development partners and the public.
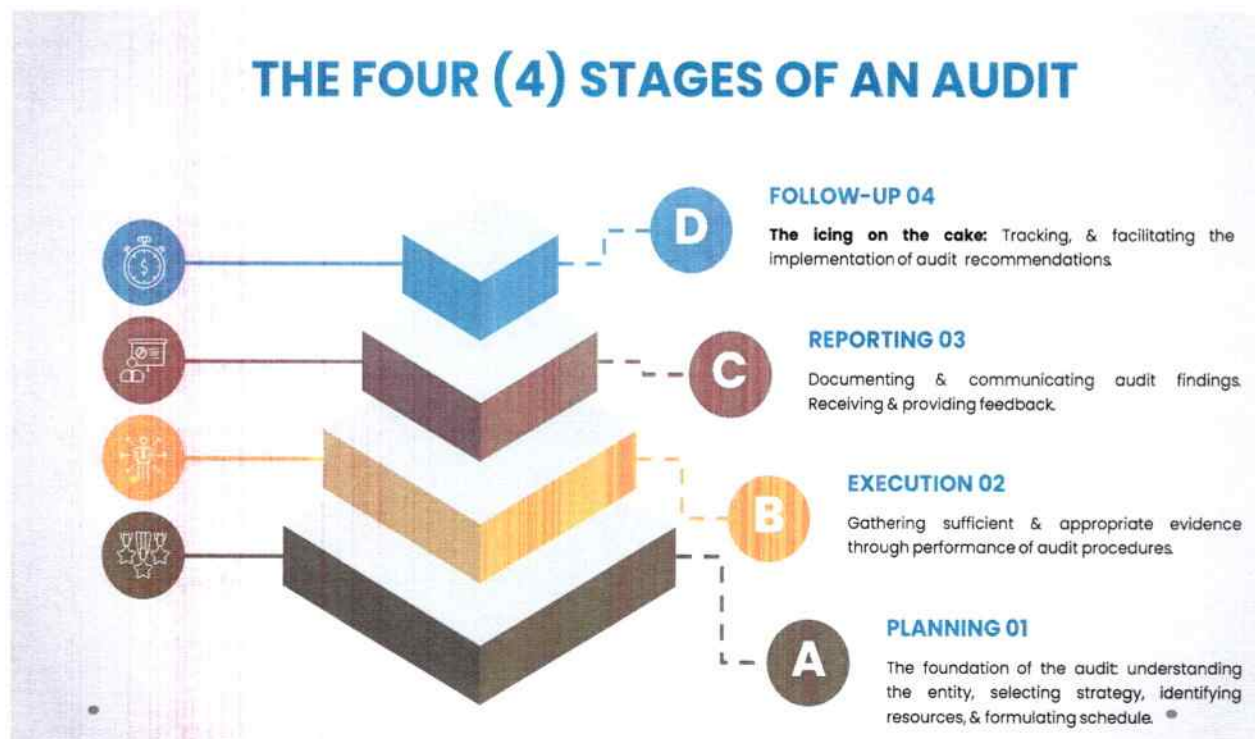
THE FOUR (4) STAGES OF AN AUDIT

FOLLOW-UP 04
The icing on the cake: Tracking, & facilitating the implementation of audit recommendations.

REPORTING 03
Documenting & communicating audit findings. Receiving & providing feedback.

EXECUTION 02
Gathering sufficient & appropriate evidence through performance of audit procedures.

PLANNING 01
The foundation of the audit: understanding the entity, selecting strategy, identifying resources, & formulating schedule.

Exhibit of the GAC's Audit Process

The audit follow-up activities are required by laws, regulations, standards, principles, and policies.

INTOSAI-P 10 Section 7: The Existence of Effective Follow-up Mechanisms on SAI Recommendations

"SAIs submit their reports to the Legislature, one of its commissions, or an auditee's governing board, as appropriate, for review and follow-up on specific recommendations for corrective action.

SAIs have their own internal follow-up system to ensure that the audited entities properly address their observations and recommendations as well as those made by the Legislature, one of its commissions, or the auditee's governing board, as appropriate.

SAIs submit their follow-up reports to the Legislature, one of its commissions, or the auditee's governing board, as appropriate, for consideration and action, even when SAIs have their own statutory power for follow-up and sanctions."

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INTOSAI-P 12 (The Value and Benefits of Supreme Audit Institutions – Making a Difference to the Lives of Citizens)

"PRINCIPLE 3: Enabling those charged with public sector governance to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective actions.

> **6)** SAIs should report, as appropriate, on the follow-up measures taken with respect to their recommendations."

ISSAI 3000 Performance Auditing Standards – Follow-up

"136) The auditor shall follow up, as appropriate, on previous audit findings and recommendations and the SAI shall report to the legislature, if possible, on the conclusions and impacts of all relevant corrective actions.

139) The auditor shall focus the follow-up on whether the audited entity has adequately addressed the problems and remedied the underlying situation after a reasonable period."

GAC Act of 2014
Part 2 (Auditor General); Section 2.1.8(f) (Functions and Powers of the Auditor General)

"The Auditor General shall set out policies and practices regarding which items of significance are to be followed-up, and the timing and extent of such follow-up work, to assess, whether or not previously reported audit items have been adequately addressed by the auditee."

GAC Strategic Plan 2021-2025
Goal 1 – Audit Transformation

"Implement a Robust Follow-up Mechanism: A major objective of performing audits is for recommendations to be implemented by the auditee organizations. It is therefore critical that the GAC puts a system in place to follow-up on auditees and ensure that recommendations are fully implemented. This will improve the efficiency of the Commission in subsequent audits and ensure better accountability."

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1   Background

1.1.   Based on the Commission's mandate, consistent with Section 1.2 of the General Auditing Commission (GAC) Act of 2014, targets are set annually on the number and types of audits (financial statements, compliance, performance, projects, information technology and special) to be performed at government institutions (ministries, agencies, commissions, state-owned enterprises, the Central Bank of Liberia, Judiciary and Legislature). Several audits have been completed for various audited periods (July 1, 2007 to December 31, 2024) and reports were published in the past years (in 2020, 2021, 2022 & 2023) and in recent years (January 2024 to April 2025).

1.2.   We observed that most of the audit recommendations in published audit reports were not been implemented. The underlying reason from our observation was that audited entities did not prioritize proper mechanisms to enable the expeditious implementation of audit recommendations. More importantly, there was poor coordination with the audited entities and the Internal Audit Agency (IAA), the GAC, and the Public Accounts Committee (PAC) of the National Legislature in facilitating the implementation of audit recommendations. Activities to expedite the full implementation of audit recommendations were not catalogued and focal persons were not appointed and tasked with the responsibilities of ensuring that audit recommendations were implemented. Several audit committees at these entities were not constituted and fully functional to provide supervision of audit activities and the implementation of audit recommendations.

1.3.   Because of the low rate in the implementation of audit recommendations coupled with limited oversight structures established & not fully functional to expedite the implementation of audit recommendations, the Office of the Auditor General saw it expedient to establish a robust Audit Follow-up Function at the Commission to work with audited entities and provide technical capacity support to facilitate the timely implementation of audit recommendations contained in audit reports.

1.4.   The initial & first phase of the follow-up activities began on September 6, 2022 and ended March 29, 2024. The first phase resulted in the first annual status report on the implementation of audit recommendations for forty-eight (48) audited entities, including the LEITI. The report was published in July 2024. The report showed total implementation for the LEITI 0% (total implementation of 0 from 34 recommendations).

1.5.   Although public hearings conducted on the Auditor General's reports by the PAC have significantly increased, recommendations reports from these hearings are yet to be sent to the Executive (President Office) for implementation as required. This practice has the propensity to impede the timely implementation of the recommendations and prolonged the unwarranted culture of impunity for misappropriation of public funds in the Country.

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2   Introduction

2.1. The Commission has completed the second phase of the follow-up activities at sixty-two (62) government entities, including the LEITI, where audits were conducted, completed and audit reports were published. The second phase of the audit follow-up activities covered the period August 30, 2024 to August 31, 2025. The audit follow-up activities were conducted with audited entities and included:

1. Acquaintance meetings with audited entities and presentations that provided the overview of the audit follow-up activities and the roles of the audited entities and the GAC's Audit Follow-up Unit in expediting the implementation of audit recommendations.

2. Emailing of audit reports along with audit recommendations trackers that contained key components of the audit report (audit findings, recommendations, management response, and AG's position) and corrective actions, implementation timelines, and responsible persons/units.

3. Return of the audit recommendations trackers with documented corrective actions, implementation timelines, and responsible persons/units in the implementation of audit recommendations.

4. Validation of corrective actions, implementation timelines, and responsible persons/units in the implementation of audit recommendations.

5. Monitoring visits to the audited entities. This involved discussions on the status & implementation of audit recommendations, review of evidence (documents, records, reports) on implementation, filing of evidence, update of audit recommendations trackers, and preparation & emailing of progress reports on the status & implementation of audit recommendations.

2.2. The second phase was the continuation of the initial & first phase of the audit follow-up activities. This report provides the results from the second phase of the audit follow-up activities and highlights whether the LEITI complied (fully and partially) and implemented audit recommendations.

2.3. The overall result for the LEITI from the second phase of the audit follow-up activities showed significant improvement in the implementation of audit recommendations in comparison to the first phase. Implementation of audit recommendations improved from 0% (total implementation of 0 from 34 recommendations) in 2024 to 82% (total implementation of 28 from 34 recommendations) in 2025.

3   The Audit Follow-up Activities

3.1   Overview of the Audit Follow-up Activities

3.1.1. Audit Follow-up is a value-added activity that requires continuous interactions with the audited entity and periodic evaluation to ensure that audit recommendations are timely considered and implemented by those charged with governance at the audited entity. A major value adding component of the audit process is the expeditious implementation of audit recommendations. Auditrecommendations have greater impact when there is timely implementation. The timely implementation of audit recommendations will result in the improvement of control systems and processes and compliance with laws & regulations, thereby ensuring that the goals and objectives of the audited entity are realized in a systematic way.

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3.1.2. The Follow-up on the Implementation of Audit Recommendations Unit was established in 2021. The Unit was restructured in May 2022 and became fully functional in June 2022 with the primary objective to provide support to audited entities in the implementation of audit recommendations and mitigation of risks as contained in audit reports issued by the Auditor General.

3.1.3. To achieve the mandate of the Follow-up Function, the Unit performed audit follow-up activities at audited entities and established whether audit recommendations were implemented on a timely basis (within the timelines specified). Periodic field visitations were performed at audited entities during the period August 1, 2024 – August 31, 2025 to monitor progress in the implementation of audit recommendations and improvements in the control systems and processes.

3.2   Scope of the Audit Follow-up Activities

3.2.1. Audit follow-up activities were performed on audit reports from the Auditor General that were published from September 2020 to April 2025. Audits performed included financial statements audits, compliance audits, performance audits, project audits (of donor funds), information technology audits, and special audits.

3.2.2. The audit follow-up activities covered sixty-two (62) audited entities, including the LEITI.

3.3   Audit Follow-up Methodology

3.3.1. Acquaintance meeting was scheduled, communicated with the LEITI, and held. The acquaintance meeting was to introduce the audit follow-up activities of the Commission and to provide overview on the purpose and scope of the audit follow-up activities.

3.3.2. Email was sent with audit reports and audit recommendations tracker (ART) for the LEITI to review, provide corrective actions, implementation timelines and responsible persons/units in implementing the audit recommendations.

3.3.3. The tracker was returned with corrective actions, implementation timelines and responsible persons/units, and subsequently validated.

3.3.4. Follow-up emails were sent to confirm progress and status of implementation of audit recommendations.

3.3.5. Calls and texts were placed to the focal person on the status & implementation s of audit recommendations.

3.3.6. Two (2) audit follow-up monitoring visits were performed to validate the status & implementation of audit recommendations. The monitoring involved updates to the audit recommendations trackers, corrective audit action plans, other working papers and databasebased on results from the review of documents, records, reports and physical verifications/inspections of projects activities & deliverables.

3.3.7. Progress updates & reports were prepared and submitted through email on the progress with the implementation of audit recommendations. Feedbacks (responses) were expected from audited

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entities consistent with actual implementation of audit recommendations, with the LEITI providing responses.

3.4 Audit Follow-up Documentation

3.4.1. **Audit reports:** audit reports published by the Auditor General beginning September 20, 2020.

3.4.2. **Summary of audit findings and recommendations (SAFARs):** summaries (subjects) of audit findings and recommendations from the audit reports, and the implementation status (fully implemented, partially implemented, and not implemented) on the audit recommendations. The SAFARs provide a snapshot to stakeholders on what is in the audit report.

3.4.3. **Audit recommendations tracker (ART):** documents key components from the audit reports to include audit findings (AFs), audit recommendations (ARs), management response, and AG's position. The ART includes audit follow-up features on the status and implementation of audit recommendations such as corrective actions (steps in resolving audit findings consistent with the audit recommendations), implementation timelines, responsible persons/units, expected & desired outcomes, and follow-up comments. The ART is of three (3) types and include: summary, consolidated, and detailed ART.

3.4.4. **Corrective Audit Action Plan (CAAP):** Document that complements the audit recommendations tracker and providesstrategy by the audited entity on the corrective measures, implementation timelines, responsible persons, expected outcomes and challenges in implementing audit recommendations.

3.4.5. **Documents Request Listing (DRL):** checklist of documents, records, reports, procedures, processes, systems, software as evidence to be submitted and shown/displayed by the audited entities for review, validation and evaluation in establishing the status and implementation of audit recommendations.

3.4.6. **Audit Recommendations Implementation Working Paper (ARIWP):** documents the audit recommendations, corrective actions, and follow-up procedures, tests performed, results from tests performed, and expected/desired outcomes in validating and evaluating the status and implementation of audit recommendations. This ARIWP is important as it documents the evaluation of the processes, procedures, and results of the audited entities in implementing the audit recommendations.

3.4.7. **Audit Recommendations Management (ARM) Database/Software:** provides quantitative and qualitative data on an automated platform on audits performed, number of audit reports, numbers of audit findings, audit recommendations, corrective actions, audit recommendations implementation status (fully implemented, partially implemented, not implemented), and follow-ups evaluations performed.

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3.4.8. **Corrective Actions Document (CAD):** provides for audit findings and recommendations from all audit reports and then document generic corrective actions that are required for the implementation of audit recommendations. The intent is to have uniformity and consistency in the implementation of audit recommendations and the results thereof.

3.4.9. **Progress Reports on the Status and Implementation of Audit Recommendations:** documents the status and implementation of audit recommendations in audit reports at the end of each follow-up monitoring visit. Evidence (documents, records, reports) are reviewed and evaluated on the implementation of audit recommendations. Periodic progress reports are submitted through emails to audited entities for feedback.

3.4.10. **AG's annual audit follow-up progress report on the implementation of audit recommendations:** documents the final progress of each audited entity that follow-up activities were performed with on the status and implementation of the audit recommendations.

3.4.11. **AG's annual audit follow-up status report on the implementation of audit recommendations:** documents the consolidated final progress of audited entities that follow-up activities were performed with on the status and implementation of the audit recommendations.

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4   Annual Progress Report – LEITI

4.1   Detailed Audit Follow-up Result

Table 3: Detailed Audit Follow-up Result

Entity: Liberia Extractive Industries Transparency Initiative (LEITI)																								

Entity Type: Agency (AGEN)

Sector: Transparency and Accountability (TRAACT)

Implementation Category (IC): Significant Implementation (SI)

Audit Follow-up Compliance Status (AFCS): Fully Compliant

No	AD	AT	AP	RD	YP	AO/AC	AUD	AREP	AF	FII	GII	CII	ICI	ITI	OI	AR	FI (100%)	PI (50%)	TI (Fully & Partially)	NI/MR	NI/RC	IR	IC	AFC
1	Compliance Audit (CA)	CA	July 1, 2016 – June 30, 2020	December 2022	2022	Adverse	1	4	17	10	7	0	0	0	0	34	23	10	28	1	0	82%	Significant implementation	Implemented 82% (28) of recommendations.
1	Totals						1	4	17	10	7	0	0	0	0	34	23	10	28	1	0	82%	Significant implementation	Fully Compliant

Scoring of audit recommendations' implementation: fully implemented is 1, partially implemented is 0.5, and not implemented is 0.

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Graph 2: Detailed Audit Follow-up Result

Table 3: LEITI - Implementation Status (Bar Chart)

Table 3: LEITI - Implementation Status

Auditor General's Annual Progress Report for
the LEITI on the Implementation of Audit Recommendations
Audit Follow-up Period: August 30, 2024 – August 31, 2025
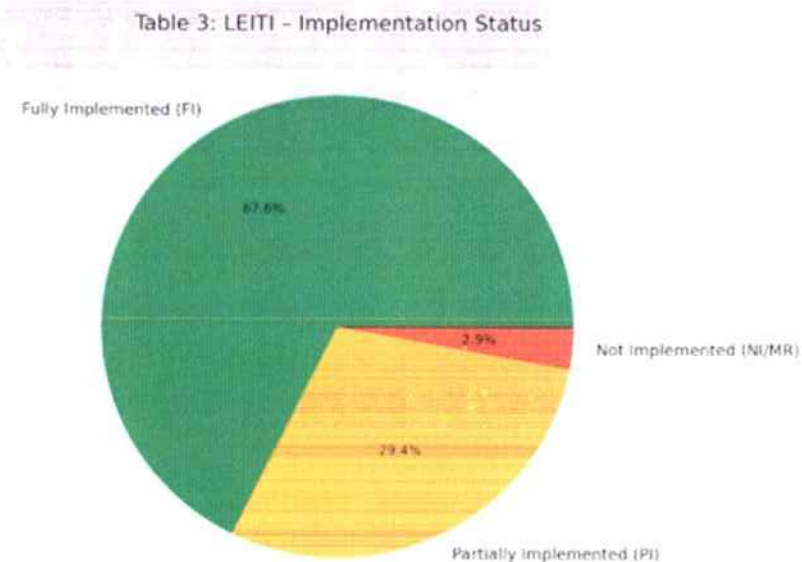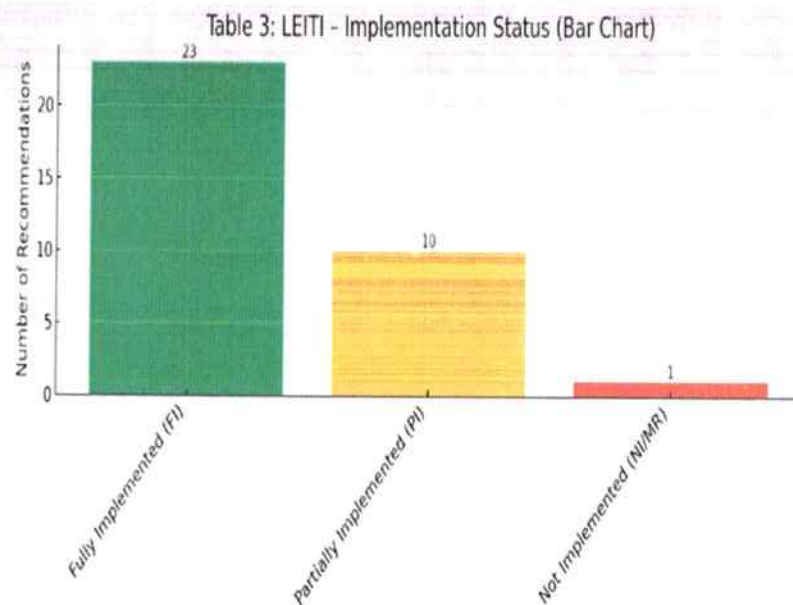
The audit follow-up review for the Liberia Extractive Industries Transparency Initiative (LEITI) was for the audited period July 1, 2016 – June 30, 2020, with compliance audit reports published in December 2022, revealed significant progress in implementing audit recommendations. Of the 34 audit recommendations, 28 (representing 82%) were implemented (fully & partially). This demonstrates a strong institutional commitment to corrective actions and accountability. The pie chart shows the overall compliance result of 82% total implementation, comprising 23 fully implemented and 10 partially implemented recommendations. Only 1 recommendation remained not implemented.

4.2   Detailed Audit Follow-up Activities

Table 4: Detailed Audit Follow-up Activities

No	Follow-up Activity	Compliant (Yes/No)	Date (Prepared/Issued & Performed)	Comment
	LEITI - Details of Audit Follow-up Activities			
1	AG letter for acquaintance meeting with audited entity.	Yes	August 28, 2024 August 30, 2024	Sent & received
2	Acquaintance meeting with audited entity.	Yes	October 4, 2024	Compliant
3	Email of tracker(s) to audited entity.	Yes	November 23, 2024	Prepared & sent
4	Return of tracker(s) by audited entity.	Yes	December 16, 2024	Received
5	Validation of corrective actions.	Yes	December 16, 2024	Delayed
6	Follow-up emails to audited entity.	Yes	November 25, 2024 December 30, 2024 May 11, 2025 July 31, 2025 August 3, 2025 August 4, 2025	Sent & received
7	Follow-up letter(s) to audited entity.	Yes	February 20, 2025 February 21, 2025	Sent & received
8	Response emails from audited entity.	Yes	November 24, 2024 May 11, 2025 July 31, 2025 August 2, 2025 August 3, 2025 August 4, 2025	Received
9	Response letters from audited entity.	No	None	Not received
10	Monitoring visit(s).	Yes	July 14, 2025 August 14, 2025	Completed
11	Progress updates and reports	Yes	May 26, 2025 May 28, 2025 June 9, 2025 August 3, 2025 August 8, 2025 August 24, 2025	Sent via email

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4.3   Audit Findings and Recommendations

Table 5

Entity: Liberia Extractive Industries Transparency Initiative (LEITI)				
Audit Type: Compliance Audit (CA)				
Audit Description: Compliance Audit of the LEITI				
Report Date: December 2022				
Year Published: 2022				
No	Audited Period	Audit Conclusion	Audit Findings	Audit Recommendations
1	July 1, 2016 - June 30, 2020	Adverse	17	34
	Number of Audits		1	
	Number of Reports		4	
Audit Findings and Resolution				
	Financial Issues (FII)		10	Resolved 10; Partially Resolved 2
	Governance Issues (GI)		7	Resolved 5; Partially Resolved 2
	Compliance Issues (CI)		0	
	Internal Control Issues (ICI)		0	
	IT Issues (ITI)		0	
	Other Issues (OI)		0	
Audit Recommendations and Implementation				
A	**Implementation Status:**			**82%**
i	Fully Implemented (FI)			23
ii	Partially Implemented (PI)			10
	Total Implementation (TI)			**28**
iii	Not Implemented/Management			1
iv	Not Implemented/Resource			0
B. Recommendations Type				
i	**Governance Matter(s)**			**9**
	Fully Implemented (FI)			4
	Partially Implemented (PI)			4
	Not Implemented (NI)			1
ii	**Compliance Matter(s)**			**24**
	Fully Implemented (FI)			18
	Partially Implemented (PI)			6
	Not Implemented (NI)			0
iii	**Accounting for Public Funds**			**1**
	Fully Implemented (FI)			1
	Partially Implemented (PI)			0
	Not Implemented (NI)			0
Audit Follow-up Comment: Implemented 82% (28) of the total audit recommendations.				

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4.3.1 Audit Findings

Table 6: Audit Findings and Resolution

No	Finding Type	Total Findings	Resolution Status				
			Fully Resolved	Partially Resolved	Total Resolved	Not Resolved/ Management	Not Resolved/ Resources
1	Financial Issues (FII)	10	8	2	9	0	0
2	Governance Issues (GI)	7	5	2	6	0	0
3	Compliance Issues (CI)	0	0	0	0	0	0
4	Internal Control Issues (ICI)	0	0	0	0	0	0
5	IT Issues (ITI)	0	0	0	0	0	0
6	Other Issues (OI)	0	0	0	0	0	0
	Totals	**17**	**13**	**4**	**15**	**0**	**0**

4.3.2 Audit Recommendations

Table 7: Audit Recommendations and Implementation

No	Recommendation Type	Total Recommendations	Implementation Status				
			FI	PI	TI	NI/MR	NI/RC
1	Governance Matters (GM)	9	4	4	6	1	0
2	Compliance Matters (CM)	24	18	6	21	0	0
3	Accounting for Public Funds (APF)	1	1	0	1	0	0
	Totals	**34**	**23**	**10**	**28**	**1**	**0**

a. Entity's Response

Following the LEITI Secretariat review of the draft report, we are pleased to inform the GAC that we accept the full content of the draft and will continue to work to address the outstanding recommendations that we scored low on. We look forward to working with the GAC to improve the financial and operational efficiency of the LEITI Secretariat.

b. Auditor General's Follow-up Position

We acknowledge management acceptance of the findings and recommendations. We will continue to follow-up with the LEITI on the implementation of audit recommendations.

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5   Audit Follow-up Constraints and Challenges

There were constraints and challenges in performing the audit follow up activities which included:

1. Delays in the audit follow-up activities, especially on the cancelling and rescheduling of audit follow-up meetings.

2. Delays in submission of evidence (documents, records, reports) on resolution of audit findings and implementation of audit recommendations.

3. Lack of automation of the audit follow-up activities to provide real-time feedback to audited entities on the status & implementation of audit recommendations, real-time information to other stakeholders (IAA, MFDP, PAC, donors, etc.) in enhancing their capacities in executing their respective mandates, and efficient sorting and categorizing of audit findings, recommendations, implementation status, implementation category, and compliant status of audited entities.

6   Audit Follow-up Recommendations

Based on the gravity and consequences of the low implementation of audit recommendations of the Auditor General's reports, coupled with the constraints & challenges, we propose the following recommendations:

1. That the LEITI Management ensures that the audit committee is established and functional. The audit committee should be capacitated with individuals with relevant qualifications and experience and made fully functional evidenced by the review of financial reporting, examination of the implementationof internal and external audit recommendations and documentation of meetings' minutes and periodic reports.

2. That the LEITI Management continues to prioritize the implementation of audit recommendations by appointing specific focal persons or standing committees, develop corrective action plansto facilitate the implementation of audit recommendations and perform periodic monitoringand evaluation activities.

3. That the LEITI Management continues to work with the GAC's Audit Follow-up Unit on the harmonization of corrective action plans, review of the status of the implementation of audit recommendations and subsequent updates of the audit recommendation trackers.

4. The Audit Follow-up Process should be fully automated. This will provide real-time feedback to audited entities on the status & implementation of audit recommendations, real-time information to other stakeholders (IAA, MFDP, PAC, donors, etc.) in enhancing their capacities in executing their respective mandates, and efficient sorting and categorizing of audit findings, recommendations, implementation status, implementation category, and compliant status of audited entities.

5. Timely periodic follow-ups on the implementation of audit recommendations by the IAA and providing feedbacks to the Office of the Auditor General, R.L.

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7 Appendix

7.1 Summary of Audit Reports, Findings, Recommendations and Implementation Status

Entity: Liberia Extractive Industries Transparency Initiative (LEITI)
Audit Type: Compliance Audit (CA)
Audit Description: Compliance audit of the LEITI
Audited Periods: July 1, 2016 – June 30, 2020
Report Date: December 2022
Year of Publication: 2022

A. Audit Findings

Financial Issues (FII)
1. 1.1.1.2 Payment Without Evidence of Adequate Supporting Documents; years 1-4 – fully resolved.
2. 1.1.2.2 Non-Submission of Financial Statements and Accounts; years 1-4 – partially resolved.
3. 1.1.3.2 No Supporting Detailed General Ledgers; years 1-4 – fully resolved.
4. 1.1.4.2 No Evidence of Quarterly Budget Performance Reports; years 1-4 – fully resolved.
5. 1.1.5.3 Income Tax Not Remitted; years 1-4 – fully resolved.
6. 1.1.6.2 Third Party Payments Made to Employees; years 1-4 – fully resolved.
7. 1.1.7.2 Non-Retirement of Foreign and Domestic Travels; years 1-4 – fully resolved.
8. 1.1.8.2 No Procurement Committee Minutes; years 1-4 – fully resolved.
9. 1.1.9.3 No Evidence of Request for Quotation (RFQ); years 1-4 – fully resolved.
10. 1.1.10.2 Irregularities Associated with Fixed Asset Management; years 1-4 – partially resolved.

Governance Issues (GI)
11. 1.2.1.2 No Internal Audit Unit; years 1-4 – partially resolved.
12. 1.2.2.3 Training and Development Plan; years 1-4 – fully resolved.
13. 1.2.3.2 Employees Performance Appraisal; years 1-4 – fully resolved.
14. 1.2.4.2 Generator/Vehicle Fuel Consumption Log; years 1-4 – fully resolved.
15. 1.2.5.2 No Risk Management Policy and Report; years 1-4 – partially resolved.
16. 1.2.7.2 Lack of Disaster Recovery Plan; years 1-4 – fully resolved.
17. 1.2.8.2 ICT Policy Documents; years 1-4 – fully resolved.

B. Audit Recommendations

Governance Matters
1. 1.2.1.2 No Internal Audit Unit; years 1-4 – partially implemented.
2. 1.2.2.3 Training and Development Plan; years 1-4 – fully implemented.
3. 1.2.5.2 No Risk Management Policy and Report; years 1-4 – partially implemented.
4. 1.2.7.2 Lack of Disaster Recovery Plan; years 1-4 – fully implemented.
5. 1.2.8.2 ICT Policy Documents; years 1-4 – fully implemented.

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Compliance Matters

1. 1.1.1.2 Payment Without Evidence of Adequate Supporting Documents; years 1-4 – fully implemented.
2. 1.1.2.2 Non-Submission of Financial Statements and Accounts; years 1-4 – partially implemented.
3. 1.1.3.2 No Supporting Detailed General Ledgers; years 1-4 – fully implemented.
4. 1.1.4.2 No Evidence of Quarterly Budget Performance Reports; years 1-4 – fully implemented.
5. 1.1.5.3 Income Tax Not Remitted; years 1-4 – fully implemented.
6. 1.1.6.2 Third Party Payments Made to Employees; years 1-4 – fully implemented.
7. 1.1.7.2 Non-Retirement of Foreign and Domestic Travels; years 1-4 – fully implemented.
8. 1.1.8.2 No Procurement Committee Minutes; years 1-4 – fully implemented.
9. 1.1.9.3 No Evidence of Request for Quotation (RFQ); years 1-4 – fully implemented.
10. 1.1.10.2 Irregularities Associated with Fixed Asset Management; years 1-4 – partially implemented.
11. 1.2.3.2 Employees Performance Appraisal; years 1-4 – fully implemented.
12. 1.2.4.2 Generator/Vehicle Fuel Consumption Log; years 1-4 – fully implemented.

Accounting for Public Funds

1. 1.1.1.2 Payment Without Evidence of Adequate Supporting Documents – (US$2,318.00 & L$305,800.00), (US$2,405.00), (US$1,900.00 & L$60,670.00), and (US$1,650.00 & L$363,610.00); years 1-4 – fully implemented.