



REPUBLIC OF THE GAMBIA
INTERNAL AUDIT UNIT
Office of the Chief Justice
Judiciary of the Gambia
Law Courts Buildings
Independence Drive
Banjul

AUDIT REPORT

Judiciary

Revenue Audit for the period

1st January 2015 - JUNE 2017

December 2017

Ref: ZB 122/168/01 (63)



REPUBLIC OF THE GAMBIA

**INTERNAL AUDIT Unit
Office of the Chief Justice
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Independence Drive
Banjul**

FINAL AUDIT REPORT

Ref: ZB 122/168/01/P.II (63)

18th December 2017

Judicial Secretary
Office of the Chief Justice
Law Court Building
Banjul

Subject: Assignment Ref: ZB 122/168/01 (63) Revenue Audit for the period 1st January-2015 to June 2017.

I am pleased to present the Final report on the above mentioned audit.

A meeting was held with the Judiciary team to discuss the draft report and agreed on the action plan on the 18th of December 2017 at the Judicial Secretary's office. The final report incorporates the management responses to our audit findings and recommendations as well as the agreed upon timelines for the implementation of these proposed recommendations aimed at improving the control environment. Please note that the follow-up audit will be conducted to ascertain the progress being made by management to address the issues raised.

We are grateful to the Judiciary team for the cooperation rendered to the audit team during the assignment.

Please do not hesitate to get in touch with me should you need any clarification on any component of this report.

Regards,

Lamin S. Darboe
Principal Internal Auditor
Cc: Chief Justice
Director General Internal Audit
Auditor General
Accountant General

Acronyms

AG	Accountant General
FR	Financial Regulation
GOTG	Government Of the Gambia
IFMIS	Integrated Financial Management Systems
STOAs	Station Accounts Officers

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Back ground

The Judiciary of the Gambia has Accounts Section responsible of carrying out all finance and accounting related matters. It is also responsible for monitoring and supervision of accounts clerks of the subordinate courts. The Accounts Section is headed by a Financial Controller and assisted by a Principal Accountant and Accounts clerks.

Within the Judiciary of the Gambia is the Sheriff Division and subordinate courts headed by a Hon Sheriff and Registrars respectively. The sheriff division collects revenue from third party deposits such as, Sheriff Sales, inheritance fees etc. Accounts Section and subordinate courts collect Court fees, court fines, court probates etc.

Process / Business Objective	Number of findings identified as:			Summary of Evaluation
	Low Risk	Medium Risk	High Risk	
Control Issues	-	-	6	6
Compliance Issues	-	-	16	16
Total	-	-	22	22

Risk Type	Classification
High	It is probable that the identified risks have a negative impact on the audited body. Corrective action should be taken immediately.
Medium	There is a medium probability that the identified risks will have a negative impact on the audited body. Corrective action should be taken as soon as possible within the year.
Low	There is a low probability that the identified risks will have a negative impact on the audited body. Corrective action should be taken in order to enhance efficiency in the system.

1. Audit Control Objectives

The following were the key objectives of this audit;

- ✓ To review the adequacy and effectiveness of internal controls;
- ✓ To ascertain that collected revenues are fully accounted for;
- ✓ To ascertain that there is compliance with the GOTG regulations on revenue collection.

2. Audit scope

The audit covered the period from 1st January 2015 to June 2017 and focused on the following revenue collection sources;

- Judiciary Accounts Section;

- Sheriff Division of the Gambia Judiciary;
- Banjul High Court;
- Bundung Margistrate Court;
- Kanifing Margistrate Court;
- Brikama Margistrate.

3. Audit methodology

We planned and performed our audit so as to obtain all the information and explanations which are considered necessary in order to provide us with sufficient evidence to reach our conclusion. As part of this audit, we applied the following methodology.

- Interviews and discussions with the key staff at the Gambia Judiciary and in the subordinates courts;
- Reviewing of relevant documents and records including;
- Judgement files to establish court fines and fees;
- Review of the relevant IFMIS reports;
- Review of the Marriage and Divorce certificates and;
- Bank paying- slips.

4. Key Audit findings and Recommendations:

5. Finance and Accounts Units.

The following observations and recommendations were made at the Finance and Accounts Office of Judiciary,

6.1 Weak internal control system

An important component of fulfilling management's responsibility and achieving organizational strategic objectives and part of best practice approach is the establishment of adequate and effective system of internal control within the organization or institutions.

During the review it was noted that there is weak internal control mechanism in place ranging from segregation of duties around the process of execution, and recording of transactions, supervision by the head of accounts is totally weak

Risk Rating	High
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The lack of strong internal controls gives room for fraud and fraudulent activities that could affect the institutions in achieving its objectives.

There is a risk that account heads over riding controls in pursuant of their own interests at the detriment of the institution.

Recommendation

The judicial Secretary and financial controller must ensure that there is vibrant and strong internal control system in place that ensures segregation of duties and functional responsibilities are performed by different people.

The judicial Secretary and financial controller must ensure that internal controls as designed and established occur at all levels and functions of the institution specifically Accounts units.

Management Response	Implementation Timeline
Management will ensure that strong internal controls and proper supervision are designed and implemented at all levels of the court accounts units.	Immediate

6.2 No evidence of payment of revenue collected to the bank;

Section 55 (1) of financial regulation states that *"The total receipts of each day shall be banked or handed over to a Sub-Treasury accounts officer the following day"*

Section 55 (2) of financial regulation states that *"The Accountant General may waive the daily procedure for revenue collectors at a distance from a bank or a Sub-Treasury"*

Section 55 (3) of financial regulation states *"A revenue collector may not, where the Accountant General has waived the daily procedure, hold a total sum exceeding one thousand dalasis or hold the total sum for a period exceeding one month"*

During the review of files at Finance and Accounts Office we were unable to confirm the lodgment of the following receipts to the bank.

Details of the receipts are provided in **Appendix I**

Risk Rating	High
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The failure to promptly bank public money collected deprives the Government of the much needed resources necessary for implementing public projects and increase risk of theft and fraud.

Recommendations

1. Management should ensure that these monies are accounted for and present to the internal auditors for confirmation.
2. The Financial Controller should improve on the supervision of the accounts clerks' revenue collection and banking activities

Management Response	Implementation Timeline
Management will ensure that the said monies are accounted and also improve on the supervision accounts units revenue collection and banking activities	Immediate

6.3 Inadequate Records keeping noted at Finance and Accounts Unit

Section 36 (1) of Financial regulation state that "A Vote Controller shall ensure that financial and accounting records are preserved in good order in a manner that facilitates ready access for reference" Section 36 (2) of Financial regulation state that "Financial and accounting records shall be kept until such time as claims by or against government are statute barred"

During our review, we noted some inadequate records keeping by the cashier/accounts clerk at the main account units. It was noted that there are large number of receipts which has been receipted in the IFMIS system but not file.

Risk Rating High

This will make reconciliation almost impossible which may cause loss of information. This also creates room for fraudulent activities

Recommendations;

1. The financial controller should improve on her supervision over the accounts clerk books keeping ability.
2. The financial controller should ensure that periodic inspections of the various accounts clerks are carried out to help spot such improper booking keeping practices;

Management Response	Implementation Timeline
Management will ensure that the Financial Controller improves on the supervision of the records management and ensure periodic inspection and spot checking.	Immediate

6.4 Inadequate Segregation of duties of cash handling, receipting, recording and banking.

Segregation of duties is a fundamental control that reduces the risk of error or inappropriate actions. Wherever possible, an organization must ensure that no one person has control over all aspect of any financial transaction.

During the review, we noted that one accounts clerk will do the collection of revenue, receipting, recoding and, banking.

Risk Rating High

By giving one single person the responsibility of receipting, recording and banking of revenue creates a high risk of error or misappropriation

Recommendation;

The financial controller should ensure that the entire revenue collection cycle from receipting, recording and banking responsibilities is shared among more than one staff.

Management Response	Implementation Timeline
Management will ensure proper segregation of duties in the revenue management cycle.	Immediate

6.5 GMD 117,750.00 not accounted for;

Section (12) of financial regulation states that; *“If the public revenue or other funds or stores managed by the Government sustains a loss by reason of the neglect or default of any officer that officer shall be surcharged with the amount and any sums due to him or her by the Government may be withheld in satisfaction of such surcharge”*

During the review, it was noted that a number of receipts were not either entered into a cash books or not paid to the bank. This has resulted to an underpayment of collected revenue to **GMD117750.00**. These revenues were collected at **Brikamaba Magistrate court** and received by Sana Marenah for onward lodgment to bank.

Details of the receipts are provided in **Appendix II**

Risk Rating	High
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The failure to promptly bank public money collected deprives the Government of the much needed resources necessary for implementing public projects and increase risk of theft and fraud.

Recommendations;

1. The Judicial Secretary should ensure that this missing revenue is immediately recovered from the accounts clerk;
2. The accounts clerk should always ensure that receipts are promptly enter in the cash book and to carry out regular reconciliation to avoid under banking of receipted revenue;
3. The Financial Controller should improve on the supervision of the accounts clerks’ revenue collection and banking activities;

Management response	Implementation Timeline
Management will ensure that missing revenue are immediately recovered and also ensure proper bookkeeping and regular reconciliation. further to ensure that supervision is improved	Immediate

7. Sheriff Division

The office of the Sheriff Division is headed by the Hon Sheriff. An accounts clerk attached to the Sheriff Division is responsible of financial transactions. He maintains a cash book, Bank paying-slips and GTR

The office of the Hon sheriff collects revenue from sheriff's sales. These are third party deposits and are classified into moveable and immoveable sales. The sales proceed are then allocated to the Litigant, Judiciary and The Gambia Government where applicable.

The following observations and recommendations were made at the Sheriff Division of Judiciary,

7.1 Delay in banking third party deposit

During the review we noted that these monies listed below has been collected by the account clerks since 2015 as a third party rental deposit order by chairman of cadid court but not deposited to the court deposit account until 2017.

Date	Receipt no	Payee	Amount
08/01/15	300347	Momodou lamin badjie	1500
08/01/15	300348	Yahya camara	300
08/01/15	300849	Omar	300
08/01/15	300350	Baba galeh	300
08/01/15	000351	Alphajo	300
08/01/15	000352	Amadou bailo jallow	200
08/01/15	000354	Amadou bailo jallow	1000
08/01/15	000355	Rasilo	300
08/01/15	000351	Baba ausei	250
08/01/15	000357	Salimatta	300
19/01/15	000360	Aziz ndoye	5400
11/12/15	000405	Pa kassama	1250
16/02/15	000418	Bailo	1000
04/03/15	000424	Ednsa camara	5400
17/03/15	000443	Ndara njie	5400
26/03/15	000459	Ibrahima mbenga	10,800
02/04/15	000470	Bakery camara	6000
TOTAL			40,000

Risk Rating	High
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Failure to promptly bank public money collected increases risk of theft and fraud.

Recommendation

We recommend that all monies concerned third parties must be deposited without delay to the court deposit account accordingly.

Management Response	Implementation Timeline
Management will ensure that all monies collected are deposited within the statutory period	Immediate

7.2 Inadequate Segregation of duties of cash handling, receipting, recording and banking.

Segregation of duties is a fundamental control that reduces the risk of error or inappropriate actions. Wherever possible, an organization must ensure that no one person has control over all aspect of any financial transaction.

During the review, we noted that one accounts clerk is charged with the responsibilities of revenue receipting, recoding, banking and payment of the third party deposits.

Risk Rating	High
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By giving one single person the responsibility of receipting, recording and banking of revenue creates a high risk of error or misappropriation

Recommendation;

Management should ensure that the entire revenue collection cycle from receipting, recording and banking responsibilities is shared among more than one staff.

Management Response	Implementation Timeline
Management will ensure that there is clear and functional segregation of duties within the revenue collection cycle	Immediate

8. Banjul magistrate court

Banjul magistrate court is one of the subordinate courts of the judiciary located in the capital Banjul. There is a cashier responsible for collection of fees and fines. He maintained a cash book, bank paying slip and GTRs.

The following observations were made at Banjul Magistrate Court.

8.1 D117450.00 revenue collected no evidence of payment to the cashier;

Section 55 (1) of financial regulation states that *"The total receipts of each day shall be banked or handed over to a Sub-Treasury accounts officer the following day"*

During the review of marriage certificate files and cash book we noted an amount of **D117450.00** was collected from issuance of marriage certificate but we are unable to confirm if these money was actual paid to the cashier or banked.

Details of the certificates are provided in **Appendix III**

Risk Rating	High
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Failure to promptly bank public money collected deprives the Government of the much needed resources necessary for implementing public projects and increase risk of theft and fraud.

Recommendation

- Management should ensure that these monies are accounted for
- The Head of the account units and Principal cadí should improve on their supervision by ensuring that collected revenue is properly recorded and banked;

Management Response	Implementation Timeline
Management will ensure that all monies are accounted for and to also ensure improve supervision by accounts heads and Principal cadí	Immediate

8.2 Underpayment of revenue collected by Victoria (former cashier at Banjul Magistrate court)

Section (12) of financial regulation states that; *"If the public revenue or other funds or stores managed by the Government sustains a loss by reason of the neglect or default of any officer that officer shall be surcharged with the amount and any sums due to him or her by the Government may be withheld in satisfaction of such surcharge"*

During the review of cash book and marriage certificate, it was noted that the original receipt amount attached to the marriage certificate differs from its duplicates and what was entered in the cash book. This has resulted to an underpayment of collected revenue to **GMD10750.00**. The following are the list of affected receipts.

GTR numbers	Amount in the Cash book	Original GTR amounts	Variances
3103425	200	400	200
3008511	50	300	250
3008510	50	450	400
3008512	50	1050	1000
3008507	50	650	600
3103403	4000	4500	500
3008501	50	1650	1600
3008506	50	600	550
3008490	100	1400	1300
3008487	50	750	700
3008493	200	1700	1500
3008481	400	800	400
3008442	50	1800	1750
Total	5300	16050	10750.00

Risk Rating **High**

By not banking public money collected deprives the Government of the much needed resources necessary for implementing public projects and increase risk of theft and fraud.

Recommendations

1. The Judicial Secretary and Financial controller should ensure that this missing revenue is immediately recovered from Victoria;

2. The Financial Controller should improve on the supervision of the accounts clerks' revenue collection and banking activities;

Management Response	Implementation Timeline
Management will ensure that these monies are accounted for and recovered from the affected accounts clerk. And management will further ensure that there is improved supervision of all accounts units. recovered in pay in slip number 248107 dated 11/10/17.	Immediate

8.3 GMD 19050.00 not accounted for;

Financial Instrument 51(2) states that *"It is the duty of a vote Controller ,STAO or Finance Attaché to ensure that; (g) To check all cash in his or her charge and to reconcile the amount with the balances shown in his or cash book at frequent intervals "*

Section 12 of financial regulation states that *" If at any time the public and other funds or stores managed by the Government sustains a loss by reason of the neglect or default of any officer he or she will be liable to be surcharged with the amount and any sums due to him or her by Government may be withheld in satisfaction of such surcharge"*

During the review, it was noted that an amount of **GMD19050.00** was collected by cadí courts clerk from issuing Marriage certificate and paid to the cashier but were neither entered into the cash books nor paid to the bank.

Details of receipts not accounted for are provided below

Date	Serial number	Amount in GMD
April 2017	0381401-0381500	4800
April 2017	0381601-0381700	4800
May 2017	0381701-0381800	4700
May 2017	0381801-0381900	4750
Total		19050

Risk Rating	High
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Failure to promptly bank public money collected deprives the Government of the much needed resources necessary for implementing public projects and increase risk of theft and fraud.

Recommendations;

- 1 The Financial Controller should improve on the supervision of the accounts clerks' revenue collection and banking activities;
- 2 The Judicial Secretary should ensure that this missing revenue is immediately recovered from the accounts clerk;

- The accounts clerk should always ensure that receipts are promptly enter in the cash book and to carry out regular reconciliation to avoid under banking of receipted revenue.

Management Response	Implementation Timeline
Management will ensure that supervision of revenue collection and banking activities at the accounts unit is improved, ensure missing revenue is accounted for and recovered. Furthermore an amount of D12950.00 has been paid against the amount, ref. to paying slip number 024105 and 024111. Management will further ensure proper financial records management.	Immediate

8.4 Poor record keeping at Cadi court

Section 36 (1) of Financial regulation state that *"A Vote Controller shall ensure that financial and accounting records are preserved in good order in a manner that facilitates ready access for reference"*

Section 36 (2) of Financial regulation state that *"Financial and accounting records shall be kept until such time as claims by or against government are statute barred"*

During the audit we noted that records of marriage certificate and receipts held by the court clerk at cadi court were not properly file and some were not even kept in the filling cabin.

Risk Rating High

By not properly filing transactions documents properly there is a risk that documents as well as information may get lost.

Recommendations

- The clerk should improve on her records keeping by making sure that official records are properly kept.
- The management should ensure that periodic inspections of the various courts are carried out to minimise such improper record keeping.

Management Response	Implementation Timeline
Management will ensure improved records keeping and further ensure periodic spot checking for backstopping.	Immediate

8.5 D2560.00 Underpayment of revenue collected by cham (Cashier currently at Bundung magistrate court)

Section (12) of financial regulation states that; *“If the public revenue or other funds or stores managed by the Government sustains a loss by reason of the neglect or default of any officer that officer shall be surcharged with the amount and any sums due to him or her by the Government may be withheld in satisfaction of such surcharge”*

During the review of the original receipts attached to the marriage certificates and cash book we noted that the following receipts were understated in the cash book

Details of the receipts are provided in **Appendix IV**

Risk Rating	High
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Not banking public money collected deprives the Government of the much needed resources necessary for implementing public projects and increase risk of theft and fraud.

Recommendations

- 1 The Judicial Secretary should ensure that this missing revenue is immediately recovered from the accounts clerk;
- 2 The Financial Controller should improve on the supervision of the accounts clerks’ revenue collection and banking activities;

Management Response	Implementation Timeline
Management has ensure that the missing monies are recovered and accounted for and to further ensure improved supervision of the revenue collection and banking activities. The said sum has been recovered. Pay in slip number 247424 dated 24/10/17.	Immediate

9 KANIFING MAGISTRATE COURT

Kanifing magistrate court is one of the subordinate courts of the judiciary located in Kanifing. There is a cashier responsible for collection of fees and fines. He maintained a cash book, bank paying slip and GTRs.

The following findings and recommendations were made at kanifing magistrate court for the period under review.

9.1 Delay in banking;

Section 55 (1) of financial regulation states that *“The total receipts of each day shall be banked or handed over to a Sub-Treasury accounts officer the following day”*

Section 55 (2) of financial regulation states *that “The Accountant General may waive the daily procedure for revenue collectors at a distance from a bank or a Sub-Treasury”*

Section 55 (3) of financial regulation states *"A revenue collector may not, where the Accountant General has waived the daily procedure, hold a total sum exceeding one thousand dalasis or hold the total sum for a period exceeding one month"*

A review of the banking at this office showed that banking is done beyond the recommended number of days.

Details of delayed banking are provided below;

GTRs number	Date collected	Date banked	Amount
3305751-3305769	9/1/17-12/1/17	2/2/17	5850
3305851-3305870	6/2/17-8/2/17	23/2/17	5700
3305872-3305900	13/2/17	23/2/17	14025
3198201-3198250	17/5/16-30/5/16	09/06/16	17200
3287601-3287650	27/9/16-3/10/16	13/10/16	14711.7
3287501-3287550	16/9/16-21/9/16	06/10/16	13900

Risk Rating **High**

Failure to promptly bank public money collected deprives the Government of the much needed resources necessary for implementing public projects and increase risk of theft and fraud.

Recommendation;

The Financial Controller should improve on the supervision of the accounts clerks' revenue collections and banking. This includes ensuring that collected revenue is promptly banked.

Management Response	Implementation Timeline
Management will ensure that there is improved supervision of revenue collection and banking activities.	Immediate

9.2 Underpayment of revenue collected by isatou sowe (account clerk at the high court)

Section (12) of financial regulation states that; *"If the public revenue or other funds or stores managed by the Government sustains a loss by reason of the neglect or default of any officer that officer shall be surcharged with the amount and any sums due to him or her by the Government may be withheld in satisfaction of such surcharge"*

During the review of cash book and marriage certificate, it was noted that the original receipt amount attached to the marriage certificate differs from its duplicates and what was entered in the cash book. This has resulted to an underpayment of collected revenue by **GMD 17800.00**.

Details of the receipts are provided in **Appendix V**

Risk Rating	High
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By not banking public money collected deprives the Government of the much needed resources necessary for implementing public projects and increase risk of theft and fraud.

Recommendations

- 1 The Judicial Secretary should ensure that this missing revenue is immediately recovered from the accounts clerk by reference to section 12 of the Financial regulation for guidance;
- 2 The Financial Controller should improve on the supervision of the accounts clerks' revenue collection and banking activities;

Management Response	Implementation Timeline
Management has ensured that the funds are recovered and also will ensure there is improved supervision of revenue collection and banking. Evidence of recovery=Pay in slip.0248289 dated 03/11/17,	Immediate

9.3 Revenue collected and no evidence of payment to the cashier;

Section 55 (1) of financial regulation states that *"The total receipts of each day shall be banked or handed over to a Sub-Treasury accounts officer the following day"*

During the review of marriage certificate files and cash book we noted that an amount of **D62150.00** was collected by cadri court clerk but we are unable to confirm whether these monies collected was paid to the cashier.

Details of certificates issued and money not paid are listed below;

Serial number	Amount	Officer Responsible
0368001-0368100	4750	Nancy Joberteh
0364901-0365000	4850	Saihou Jawara
0367801-0367900	4650	Nancy Joberteh
0369601-0369700	4850	Nancy Joberteh
0367701-0367800	4650	Nancy Joberteh
0369801-0369900	4700	Nancy Joberteh
0364801-0364900	4850	Saihou Jawara
0367901-0368000	4750	Nancy Joberteh
0369701-0369800	4800	Nancy Joberteh
0371301-0371400	4850	Saihou Jawara
0369901-0370000	4950	Nancy Joberteh
0366001-0366100	4800	Saihou Jawara
0372401-0372500	4700	Saihou Jawara

Risk Rating	High
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There is high risk that these monies are misused and increase risk of theft and fraud.

Recommendation

1. Management should ensure that these monies are accounted for
2. The Head of the account units and Principal cadí should improve on their supervision by ensuring that collected revenue is properly receipted and promptly banked;

Management Response	Implementation timeline
Management will ensure that these monies are accounted for and further to ensure that there is improve supervision of revenue collection and banking activities.	

9.4 Underpayment of revenue (marriage certificate)

During the inspection of marriage certificate we noted that the following books were underpaid by cadí court clerk

Serial number	Actual certificate amount	Amount paid to the cashier	Variances
0365701-0365712	600	500	100
0365713-0365723	450	450	50
0365724-0365736	650	500	150
0365772-0365782	550	300	250
0365783-0365799	850	0	850
0363101-0363119	850	500	350
0363120-0363131	600	500	100
0363132-0363143	600	250	350
0363144-0363153	500	200	300
0363346-0363359	700	500	200
0363360-0363373	700	500	200
0363374-0363386	650	500	150
0363387-0363400	700	500	200
0364701-0364800	4900	650	4250
0372301-0372310	600	200	200
0372311-0372325	950	200	750
0372341-0372400	2950	0	2950
0371522-0371541	1000	600	400
0371577-0371600	1100	0	1100
0363240-0363261	1100	0	1100
0364692-0364700	350	0	350
0366120-0366143	650	0	650
0365601-0365615	750	0	750
0371601-0371700	1700	0	1700
Total			17450.00

Risk Rating	High
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There is high risk that these monies are been misrepresented or misused and increase risk of theft and fraud.

Recommendation

1. Management should ensure that these monies are accounted for
2. The Head of the accounts unit and Principal Cadi should improve on their supervision by ensuring that collected revenue is properly receipted and promptly banked;

Management Response	Implementation timeline
Management will ensure that these monies are recovered and also to ensure that there is improved supervision of revenue collection and banking.	Immediate

9.5 Delay in paying collected revenue by Cadi court clerk to the cashier

Section 55 (1) of financial regulation states that *"The total receipts of each day shall be banked or handed over to a Sub-Treasury accounts officer the following day"*

During the review of marriage certificate files and GTRs we noted that, there are instances it takes several months before the revenue collected from issuance of marriage certificates by Cadi court clerk is paid to the cashier.

Below are the list affected payments;

Serial number	Collection Date	Payment Date	Amount
0375801-0375900	7/9/16	29/11/16	4600
0372501-0372600	28/4/16	21/7/16	4450
0378601-0378700	24/11/16	6/3/17	4650
0379201-0379300	29/12/16	1/5/17	4600
0374801-0374900	4/7/16	17/10/16	4650
0377001-0377100	1/8/16	8/11/16	4900
0378301-0378400	9/11/16	5/1/17	4650
0377101-0377200	10/8/16	8/11/16	4600
0382201-0382300	30/5/17	14/8/17	4500
0380701-0380800	16/3/17	14/8/17	4500
0379601-0379700	2/3/17	8/5/17	4400
0380901-0381000	18/4/17	14/8/17	4600
0375101-0375200	26/5/16	24/8/17	4700
0374701-0374800	21/6/16	24/8/17	4700
14101-14200	10/5/16	24/8/17	2000
4101-4200	16/6/16	24/8/17	2000

Risk Rating High

Failure to promptly bank public money collected deprives the Government of the much needed resources necessary for implementing public projects and increase risk of theft and fraud.

Recommendation;

The principal cadí should improve on the supervision of the court clerks’ revenue collections and prompt payment to the cashier.

Management Response	Implementation Timeline
Management will ensure improved supervision of revenue collection and banking	Immediate

9.6 Unseen marriage certificate stock at cadí court

Section 63 of financial regulation states that “An officer to whom a receipt book, a license, a ticket or other official form of receipt has been issued shall safeguard it from theft or misuse, securely lock it up at all times and use it in serial number order”.

During the reconciliation of books presented to us at cadí court and the record of book supplied by Accountant General Department we noted that the following books are missing or unaccounted for

Year of requisition	Certificate	Serial numbers
2015	Marriage certificate	0371401-0371500

Risk Rating High

These cause losses of revenue to Government and create room for fraud and fraudulent activities.

Recommendation

Management should ensure that these books are accounted for and present to the internal auditors for inspection.

Management Response	Implementation Timeline
Management will ensure there is proper records keeping.	Immediate

10 BUNDUNG MAGISTRATE COURT

Bundung magistrate court is one of the subordinate courts of judiciary located in Kanifing municipal council. There is a cashier responsible for collection of fees and fines. He maintained a cash book, bank paying slip and GTRs.

The following findings and recommendations were made at Bundung magistrate court for the period under review.

10.1 D20850.00 underpayment of revenue by cham (current account clerk at Bundung)

Section (12) of financial regulation states that; *"If the public revenue or other funds or stores managed by the Government sustains a loss by reason of the neglect or default of any officer that officer shall be surcharged with the amount and any sums due to him or her by the Government may be withheld in satisfaction of such surcharge"*

During the review of cash book and marriage certificate, it was noted that the original receipts attached to the marriage certificate amount differ from its duplicates and what was entered in the cash book. This has resulted to an underpayment of collected revenue to **GMD 20850.00**. The following are the list of

Details of the receipts affected are provided in **Appendix VI**

Risk Rating	High
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Failure to bank public money collected deprives the Government of the much needed resources necessary for implementing public projects and increase risk of theft and fraud.

Recommendations

1. The Judicial Secretary should ensure that this missing revenue is immediately recovered from the accounts clerk;
2. The Financial Controller should improve on the supervision of the accounts clerks' revenue collection and banking activities;

Management Response	Implementation Timeline
Management has ensured these missing monies are recovered and there is improved supervision of revenue collection and banking. These fund has been recovered and as evident in pay in slip number 247424 dated 24/10/17.	Immediate

10.2 Underpayment of revenue by Cadi court clerk (marriage certificate)

During the inspection of marriage certificate we noted that the following books were understated by cadi clerk.

Serial number	Actual amount	Amount paid	Variances
0380301-0380400	4750	4250	500
0380201-0380300	4850	4650	200
0367401-0367500	4300	350	3950
0367601-0367700	4450	3700	750
0365001-0365100	4450	2100	2450
0380401-0380500	4750	4500	250
0372901-0373000	4700	500	4200
Total			12300

Risk Rating High

There is high risk that these monies are misused and increase risk of theft and fraud.

Recommendation

1. Management should ensure that these monies are accounted for
2. The Head of the accounts unit and Principal Cadi should improve on their supervision by ensuring that collected revenue is properly received and promptly banked;

Management Response	Implementation Timeline
Management will ensure that these monies are accounted for and supervision of revenue collection and banking.	Immediate

10.3 Poor record keeping at Cadi court

Section 36 (1) of Financial regulation state that *"A Vote Controller shall ensure that financial and accounting records are preserved in good order in a manner that facilitates ready access for reference"*

Section 36 (2) of Financial regulation state that *"Financial and accounting records shall be kept until such time as claims by or against government are statute barred"*

During the audit we noted that records of marriage certificate and receipts held by the court clerk at cadi court were not properly file and some were not even kept in the filling cabin.

Risk Rating High

By not properly filing transactions documents properly there is a risk that documents as well as information may get lost.

Recommendations

- 1 The clerk should improve on her records keeping by making sure that official records are properly kept.
- 2 The management should ensure that periodic inspections of the various courts are carried out to minimise such improper record keeping.

Management Response	Implementation Timeline
Management will ensure that financial records management is improved. Furthermore management will ensure that supervision of revenue collection and banking is further enhanced	Immediate

11 BRIKAMA MAGISTRATE COURT

Brikama magistrate court is one of the subordinate courts of judiciary located in Brikama. There is a cashier responsible for collection of fees and fines. He maintained a cash book, bank paying slip and GTRs.

The following findings and recommendations were made at Brikama magistrate court for the period under review.

11.1 Delay in paying collected revenue by cadci court clerk to the cashier

Section 55 (1) of financial regulation states that *"The total receipts of each day shall be banked or handed over to a Sub-Treasury accounts officer the following day"*

During the review of marriage certificate files and GTRs we noted that; there are instances it takes several months before the collected revenue from issuance of marriage certificates by court clerk is paid to the cashier.

Below are the list affected payments;

Serial number	Collection Date	Depositing Date	Amount
0341601-0341700	23/09/14	18/6/15	4550
0361801-0361900	1/12/15	1/02/16	4400
0361901-0362000	06/1/15	18/6/15	4500
0344601-0344700	21/1/14	18/6/15	4200
0341501-0341600	22/05/14	18/6/15	4200
0370501-0370600	18/7/17	13/9/17	4450
0370601-0370700	30/12/16	13/9/17	2700

Risk Rating **High**

Failure to promptly bank public money collected deprives the Government of the much needed resources necessary for implementing public projects and increase risk of theft and fraud.

Recommendation;

The principal cadí should improve on the supervision of the court clerks' revenue collections and prompt payment to the cashier.

Management Response	Implementation Timeline
Management will improve on the supervision of revenue collection and will ensure prompt banking.	Immediate

Conclusion

The internal control systems in place need to be improved and strengthened. This can only be achieved by the Accountant Generals' Department, Financial Controller and vote controller taking more pro-active role in the monitoring and supervision of the cashiers in account unit and subordinate courts, this will help to strengthen the internal controls in place.

We therefore recommend **urgent** necessary actions to be taken by all stakeholders to address the above mention findings.

Appendix I

Date	PV Number	Amount	Prepared by
24/7/15	03FC002792	25	mbjoof
24/7/15	03FC002851	160	isowe
24/7/15	03FC002852	25	mbjoof
24/7/15	03FC002853	20	Isowe
24/7/15	03FC002854	25	mbjoof
24/7/15	03FC002855	100	mbjoof
24/7/15	03FC002856	120	isowe
24/7/15	03FC002859	60	mbjoof
24/7/15	03FC002858	25	isowe
24/7/15	03FC002862	100	isowe
24/7/15	03FC002860	100	mbjoof
24/7/15	03FC002861	25	mbjoof
24/7/15	03FC002863	1025	mbjoof
24/7/15	03FC002865	25	isowe
24/7/15	03FC002864	1320	mbjoof
24/7/15	03FC002866	160	mbjoof
24/7/15	03FC002867	50	isowe
24/7/15	03FC002868	160	mbjoof
24/7/15	03FC002869	20	mbjoof
24/7/15	03FC002870	250	isowe
24/7/15	03FC002871	50	mbjoof
24/7/15	03FC002872	620	mbjoof
4/8/2015	03FC002973	25	isowe
4/8/2015	03FC002912	25	isowe
5/8/2015	03FC002922	100	Isowe
5/8/2015	03FC002933	50	isowe
5/8/2015	03FC002934	20	isowe
5/8/2015	03FC002936	1260	mbjoof
6/8/2015	03FC002971	20	mbjoof
11/8/2015	03FC002985	40	mbjoof
11/8/2015	03FC002994	50	mbjoof
12/8/2015	03FC003009	25	mbjoof
12/8/2015	03FC003011	20	mbjoof
12/8/2015	03FC003022	20	mbjoof
12/8/2015	03FC003024	90	mbjoof
12/8/2015	03FC003032	100	mbjoof
12/8/2015	03FC003041	25	mbjoof

17/11/15	03FC003595	27000	mbjoof
17/11/15	03FC003598	13000	mbjoof
17/11/15	03FC003599	5000	mbjoof
26/11/15	03FC003678	400	smarenah
30/11/15	03FC003686	25	isowe
3/12/2015	03FC003690	25	smarenah
14/12/15	03FC003702	60000	smarenah
14/12/15	03FC003704	70	mbjoof
14/12/15	03FC003705	70	mbjoof
15/12/15	03FC003706	20	mbjoof
21/12/15	03FC003716	10	mbjoof
22/12/15	03FC003750	25	mbjoof
22/12/15	03FC003751	325	mbjoof
12/3/2015	03FC001908	1370	smarenah
5/5/2015	03FC002119	965	smarenah
6/5/2015	03FC002131	50	smarenah
14/5/15	03FC002224	70	mbjoof
21/5/15	03FC002284	1550	mbjoof
26/5/15	03FC002286	175	mbjoof
30/6/15	03FC002519	50	mbjoof
1/7/2015	03FC002520	165	mbjoof
27/8/15	03FC003574	30000	mbjoof
1/7/2015	03FC002525	50	mbjoof
1/7/2015	03FC002530	20	mbjoof
1/7/2015	03FC002531	20	mbjoof
1/7/2015	03FC002541	25	mbjoof
1/7/2015	03FC002543	50	smarenah
1/7/2015	03FC002544	50	smarenah
1/7/2015	03FC002545	25	smarenah
1/7/2015	03FC002546	100	smarenah
1/7/2015	03FC002549	20	smarenah
1/7/2015	03FC002550	40	isowe
1/7/2015	03FC002553	20	isowe
1/7/2015	03FC002558	20	isowe
1/7/2015	03FC002554	120	isowe
1/7/2015	03FC002559	20	isowe
1/7/2015	03FC002561	100	isowe
24/7/15	03FC002741	25	mbjoof
1/7/2015	03FC002565	25	mbjoof

1/7/2015	03FC002566	20	isowe
1/7/2015	03FC002567	20	mbjoof
1/7/2015	03FC002568	100	isowe
1/7/2015	03FC002569	120	isowe
1/7/2015	03FC002570	45	isowe
1/7/2015	03FC002572	100	mbjoof
1/7/2015	03FC002571	25	isowe
1/7/2015	03FC002573	20	isowe
1/7/2015	03FC002574	25	mbjoof
1/7/2015	03FC002575	20	mbjoof
1/7/2015	03FC002576	25	mbjoof
1/7/2015	03FC002577	20	isowe
1/7/2015	03FC002579	50	isowe
1/7/2015	03FC002584	50	mbjoof
1/7/2015	03FC002585	100	mbjoof
1/7/2015	03FC002586	545	mbjoof
1/7/2015	03FC002587	25	mbjoof
1/7/2015	03FC002588	20	mbjoof
1/7/2015	03FC002589	25	mbjoof
3/7/2015	03FC002505	25	mbjoof
3/7/2015	03FC002607	20	mbjoof
3/7/2015	03FC002608	20	mbjoof
7/7/2015	03FC002693	10	mbjoof
13/7/15	03FC002715	50000	mbjoof
7/1/2016	03FC003799	70	isowe
11/1/2016	03FC003841	25	mbjoof
12/1/2016	03FC003891	25	mbjoof
12/1/2016	03FC003890	25	mbjoof
12/1/2016	03FC003889	625	mbjoof
13/1/16	03FC003911	50	mbjoof
3/2/2016	03FC004040	25	abdceesay
10/2/2016	03FC004060	36200	isowe
11/2/2016	03FC004093	25	abdceesay
11/2/2016	03FC004094	25	abdceesay
2/3/2016	03FC004168	100	abdceesay
10/3/2016	03FC004234	1	mbjoof
15/3/16	03FC004259	175	mbjoof
18/3/16	03FC004291	100	Mbjoof
18/3/16	03FC004290	25	mbjoof

18/3/16	03FC004289	25	mbjoof
18/3/16	03FC004288	3645	mbjoof
18/3/16	03FC004287	1165	mbjoof
18/3/16	03FC004286	20	mbjoof
18/3/16	03FC004285	150	mbjoof
18/3/16	03FC004284	330.85	mbjoof
18/3/16	03FC004283	100	mbjoof
29/3/16	03FC004307	10000	abdceesay
30/3/16	03FC004356	25	mbjoof
6/4/2016	03FC004406	20	isowe
6/4/2016	03FC004408	50	isowe
6/4/2016	03FC004409	100	Isowe
6/4/2016	03FC004410	20	isowe
6/4/2016	03FC004411	70	Isowe
6/4/2016	03FC004412	50	isowe
6/4/2016	03FC004413	125	Isowe
6/4/2016	03FC004414	25	isowe
6/4/2016	03FC004416	20	Isowe
6/4/2016	03FC004372	46000	mbjoof
11/4/2016	03FC004434	40	mbjoof
11/4/2016	03FC004435	20	mbjoof
11/4/2016	03FC004436	10	mbjoof
11/4/2016	03FC004459	105	mbjoof
13/4/16	03FC004466	50	mbjoof
13/4/16	03FC004467	50	mbjoof
13/4/16	03FC004468	140	mbjoof
13/4/16	03FC004469	20	mbjoof
13/4/16	03FC004470	100	mbjoof
13/4/16	03FC004471	20	mbjoof
13/4/16	03FC004472	100	mbjoof
13/4/16	03FC004473	20	mbjoof
13/4/16	03FC004474	100	mbjoof
13/4/16	03FC004475	100	mbjoof
13/4/16	03FC004476	20	mbjoof
13/4/16	03FC004477	20	mbjoof
13/4/16	03FC004478	20	mbjoof
13/4/16	03FC004479	25	mbjoof
13/4/16	03FC004480	160	mbjoof
13/4/16	03FC004481	50	mbjoof

13/4/16	03FC004482	20	mbjoof
13/4/16	03FC004483	25	mbjoof
13/4/16	03FC004484	1	mbjoof
14/4/16	03FC004488	120	Mbjoof
20/4/16	03FC004528	10	mbjoof
20/4/16	03FC004529	25	mbjoof
29/4/16	03FC004591	50	mbjoof
5/1/2016	03FC004627	8000	isowe
5/1/2016	03FC004628	20000	isowe
12/5/2016	03FC004631	70	mbjoof
23/5/16	03FC004634	5000	isowe
31/5/16	03FC004639	150	smarenah
1/6/2016	03FC004646	50	smarenah
1/6/2016	03FC004647	25	smarenah
2/6/2016	03FC004674	2200	smarenah
2/6/2016	03FC004675	4000	smarenah
2/6/2016	03FC004651	50000	smarenah
9/6/2016	03FC004688	50000	Smarenah
20/6/16	03FC004734	25000	smarenah
22/6/16	03FC004737	70	smarenah
22/6/16	03FC004738	1100	smarenah
22/6/16	03FC004739	180	mbjoof
22/6/16	03FC004740	120	smarenah
22/6/16	03FC004741	20	smarenah
27/6/16	03FC004750	5000	smarenah
29/6/16	03FC004758	30	smarenah
29/6/16	03FC004759	25	smarenah
29/6/16	03FC004760	25	smarenah
29/6/16	03FC004761	25	smarenah
29/6/16	03FC004757	20	smarenah
29/6/16	03FC004762	1	smarenah
29/6/16	03FC004763	20	smarenah
11/7/2016	03FC004787	20000	smarenah
11/7/2016	03FC004788	6500	abdceesay
18/7/16	03FC004845	750	smarenah
25/7/16	03FC004858	120	sbdceesay
27/7/16	03FC004884	15	smarenah
28/7/16	03FC004891	9725	smarenah
28/7/16	03FC004888	205473.84	smarenah

3/8/2016	03FC004907	5867.88	smarenah
9/8/2016	03FC004927	15265	smaranah
16/8/16	03FC004937	70	smarenah
23/8/16	03FC004974	19814	smarenah
25/8/16	03FC004983	25	abdceesay
7/9/2016	03FC005024	47000	smarenah
15/9/16	03FC005044	25	smarenah
21/9/16	03FC005046	60000	smarenah
26/9/16	03FC005059	50000	smarenah
28/9/16	03FC005080	65694.56	smarenah
4/10/2016	03FC005090	15000	smarenah
5/10/2016	03FC005093	5000	smarenah
6/10/2016	03FC005114	25	smaranah
6/10/2016	03FC005110	1520	smarenah
17/10/16	03FC005152	50000	isowe
18/10/16	03FC005156	70	smarenah
27/10/16	03FC005192	2450	smarenah
31/10/16	03FC005204	120	smarenah
7/11/2016	03FC005259	25000	smarenah
16/11/16	03FC005443	50	isowe
16/11/16	03FC005444	101146	smarenah
23/11/16	03FC005553	3000	smaranah
24/11/16	03FC005600	20	abdceesay
29/11/16	03FC005637	14805	smarenah
29/11/16	03FC005643	50	smarenah
8/12/2016	03FC005796	13475	smarenah
13/12/16	03FC005812	200	smarenah
20/12/16	03FC005907	20	smarenah
5/1/2017	03FC005996	1575	smarenah
25/1/17	03FC006003	180	smarenah
26/1/17	03FC006012	14800	smarenah
26/1/17	03FC006013	37010	smarenah
26/1/17	03FC006009	6000	smarenah
26/1/17	03FC006010	10000	smarenah
26/1/17	03FC006011	6000	smarenah
2/2/2017	03FC006043	140	smarenah
7/2/2017	03FC006067	4057.34	smarenah
7/2/2017	03FC006065	15000	smarenah
9/2/2017	03FC006076	1700	mbjoof

15/2/17	03FC006101	150	smarenah
15/2/17	03FC006099	6871	smarenah
17/2/17	03FC006116	20	abdceesay
20/2/17	03FC006120	6650	smarenah
21/2/17	03FC006135	65	smarenah
21/2/17	03FC006134	70	smarenah
21/2/17	03FC006132	1380	smarenah
21/2/17	03FC006129	50	smarenah
21/2/17	03FC006128	25	smarenah
22/2/17	03FC006138	1620	smarenah
22/2/17	03FC006139	25	smarenah
22/2/17	03FC006140	35	smarenah
22/2/17	03FC006141	200	smarenah
22/2/17	03FC006142	20	abdceesay
22/2/17	03FC006143	40	abdceesay
22/2/17	03FC006145	100	abdceesay
22/2/17	03FC006146	20	smarenah
23/2/17	03FC006167	140	smarenah
23/2/17	03FC006147	50	smarenah
23/2/17	03FC006148	100	smarenah
23/2/17	03FC006156	25	smarenah
23/2/17	03FC006159	20	smarenah
23/2/17	03FC006160	60	smarenah
23/2/17	03FC006161	175	smarenah
23/2/17	03FC006162	25	smarenah
23/2/17	03FC006165	25	smarenah
23/2/17	03FC006166	10	smarenah
24/2/17	03FC006168	210	smarenah
24/2/17	03FC006169	30	smarenah
24/2/17	03FC006170	20	smarenah
24/2/17	03FC006171	140	smarenah
24/2/17	03FC006172	1550	abdceesay
27/2/17	03FC006178	100	smarenah
27/2/17	03FC006179	50	smarenah
27/2/17	03FC006180	20	smarenah
27/2/17	03FC006181	50	smarenah
27/2/17	03FC006182	100	smarenah
27/2/17	03FC006183	25	smarenah
27/2/17	03FC006184	170	smarenah

27/2/17	03FC006185	20	smarenah
27/2/17	03FC006187	25	smarenah
27/2/17	03FC006189	50	smarenah
22/2/17	03FC006144	70	abdcesay
27/2/17	03FC006173	25	smarenah
28/2/17	03FC006192	45	mbjoof
28/2/17	03FC006193	25	mbjoof
28/2/17	03FC006194	100	mbjoof
28/2/17	03FC006195	20	mbjoof
28/2/17	03FC006196	20	abdceey
28/2/17	03FC006197	120	abdcesay
28/2/17	03FC006198	100	abdcesay
28/2/17	03FC006199	50	abdcesay
28/2/17	03FC006202	20	mbjoof
28/2/17	03FC006206	25	isowe
1/3/2017	03FC006220	1900	isowe
2/3/2017	03FC006230	50	otouray
6/3/2017	03FC006240	25	isowe
6/3/2017	03FC006237	120	isowe
6/3/2017	03FC006238	50	isowe
7/3/2017	03FC006251	25	isowe
8/3/2017	03FC006256	20	isowe
9/3/2017	03FC006268	100	otouray
9/3/2017	03FC006265	120	otouray
9/3/2017	03FC006266	20	otouray
9/3/2017	03FC006267	165	outouray
16/3/17	03FC006315	115	isowe
20/2/17	03FC006335	20000	isowe
24/2/17	03FC006375	50	isowe
24/2/17	03FC006371	3500	isowe
23/2/17	03FC006151	25	bktouray
27/3/17	03FC006376	50	isowe
27/3/17	03FC006381	25	Otouray
28/3/17	03FC006383	100	isowe
28/3/17	03FC006384	20	isowe
28/3/17	03FC006386	20	isowe
29/3/17	03FC006394	50	isowe
29/3/17	03FC006395	25	isowe
29/3/17	03FC006398	30	isowe

29/3/17	03FC006388	50	isowe
31/3/17	03FC006410	70	isowe
31/3/17	03FC006411	70	isowe
31/3/17	03FC006412	25	isowe
3/4/2017	03FC006413	100	isowe
3/4/2017	03FC006414	100	isowe
10/4/2017	03FC006445	100	mbjoof
11/4/2017	03FC006446	1700	isowe
19/4/17	03FC006482	160	isowe
21/4/17	03FC006486	3500	isowe
21/4/17	03FC006487	70	isowe
25/4/17	03FC006502	50	Isowe
25/4/17	03FC006506	25	abdceesay
25/4/17	03FC006507	50	isowe
25/4/17	03FC006498	250	isowe
25/4/17	03FC006499	250	Isowe
3/5/2017	03FC006554	250	isowe
5/5/2017	03FC006564	70	isowe
5/5/2017	03FC006571	1700	isowe
9/5/2017	03FC006582	20	isowe
10/5/2017	03FC006601	25	isowe
12/5/2017	03FC006612	70	isowe
11/5/2017	03FC006611	25	abdceesay
12/5/2017	03FC006613	240	isowe
12/5/2017	03FC006614	20	isowe
12/5/2017	03FC006616	525	isowe
15/5/17	03FC006638	25	isowe
18/5/17	03FC006682	20	isowe
30/5/17	03FC006723	25	isowe
1/6/2017	03FC006742	100	isowe
1/6/2017	03FC006737	50	isowe
5/6/2017	03FC006769	50000	Isowe
12/6/2017	03FC006798	50	isowe
15/6/17	03FC006827	20	isowe
15/6/17	03FC006828	220	isowe
15/6/17	03FC006829	1605	isowe
15/6/17	03FC006830	25	isowe
15/6/17	03FC006861	25	Isowe
15/6/17	03FC006832	25	isowe

15/6/17	03FC006833	20	Isowe
15/6/17	03FC006834	25	isowe
15/6/17	03FC006835	100	isowe
15/6/17	03FC006836	20	isowe
15/6/17	03FC006837	25	isowe
15/6/17	03FC006838	100	isowe
15/6/17	03FC006839	150	isowe
15/6/17	03FC006840	25	isowe
15/6/17	03FC006841	50	isowe
16/6/17	03FC006842	150	isowe
16/6/17	03FC006843	50	isowe
16/6/17	03FC006844	1300	isowe
16/6/17	03FC006845	700	isowe
13/6/17	03FC006825	25	isowe
TOTAL		1417808.47	

Appendix II

Date	Receipt number	Amount
09/11/15	3064851	10000
10/11/15	3064852	750
8/11/15	3064853	750
10/11/15	3064854	250
10/11/15	3064855	250
10/11/15	3064856	250
10/11/15	3064857	250
10/11/15	3064858	250
14/12/15	3064859	750
14/12/15	3064860	200
16/12/15	3064861	750
31/12/15	3064862	15000
06/1/16	3064863	1250
04/2/16	3064864	750
16/2/16	3064865	3000
16/2/16	3064866	3000
16/2/16	3064867	3000
13/4/16	3064868	5000
13/4/16	3064869	400
18/4/16	3064870	1000
18/4/16	3064871	1500
13/5/16	3064872	10000
14/5/16	3064873	3000
14/5/16	3064874	3000
25/5/16	3064875	200
26/5/16	3064876	10000
26/5/16	3064877	2000

26/5/16	3064878	2000
26/5/16	3064879	2000
26/5/16	3064880	2000
1/6/16	3064881	5000
2/6/16	3064882	750
06/6/16	3064883	1250
6/6/16	3064884	750
29/6/16	3064885	2000
29/6/16	3064886	2000
29/6/16	3064887	2000
30/6/16	3064888	2000
11/8/16	3064889	1000
5/10/16	3064890	9000
10/10/16	3064891	1000
10/10/16	3064892	200
4/10/16	3064893	1000
13/10/16	3064894	1250
31/10/16	3064895	3000
23/11/16	3064896	3000
Total		117750.00

Appendix III

Date	Serial number	amounts
January 2016	0370901-0371000	3900
February 2016	0371901-0372000	4600
February 2016	0372101-0372200	4050
February 2016	0371201-0371300	2450
February 2016	0372001-0372100	5000
March 2016	0371701-0371800	4850
March 2016	0372701-0372800	4900
March 2016	0371801-0371900	4850
May 2016	0374101-0374200	4850
June 2016	0381901-0382000	4800
June 2016	0374201-0374300	4950
June 2016	0375301-0375400	4950
August 2016	0377601-0377700	4800
August 2016	0377301-0377400	4750
September 2016	0377701-0377800	4800
October 2016	0377801-0377900	4850
October 2016	0377201-0377300	4700
November 2016	0378701-0378800	4850
November 2016	0378801-0378900	4850
January 2017	0379801-0379900	4700
February 2017	0379701-0379800	850
March 2017	0381201-0381300	4900
April 2017	0381501-0381600	4750
April 2017	0382001-0382100	5000
April 2017	0381301-0381400	4700
May 2017	0382101-0382200	4800
TOTAL		117450.00

Appendix IV

Understatement by cham

GTR numbers	Original GRT amounts	Amounts entered in the Cash book	Variances
3034701	50	25	25
3034688	50	25	25
3034703	50	25	25
3034702	50	25	25
3034700	50	25	25
3034705	50	25	25
3034704	50	25	25
3034712	50	25	25
3034714	50	25	25
3034762	50	25	25
3034798	50	25	25
3034797	50	25	25
3034793	50	25	25
3034749	50	25	25
3034786	50	25	25
3034787	50	25	25
3034792	50	25	25
3034788	50	25	25
3034789	50	25	25
3034750	50	25	25
3034794	50	25	25
3034713	50	25	25
3034684	50	25	25
3034698	50	25	25
3034718	50	25	25
3034719	50	25	25
3034699	50	25	25
3034706	50	25	25
3034711	50	25	25
3034764	50	25	25
3034679	50	25	25
3034680	50	25	25
3034681	50	25	25
3034682	50	25	25
3034683	50	25	25
3034697	50	25	25
3034741	50	25	25
3034732	50	25	25
3034738	50	25	25
3034727	50	25	25
3034737	50	20	30
3034720	50	25	25
3034734	50	25	25
3034731	50	20	30
3034733	50	25	25

3034726	50	25	25
3034725	50	25	25
3034724	50	25	25
3034778	50	25	25
3034775	50	25	25
3034776	50	25	25
3034772	50	25	25
3034771	50	25	25
3034769	50	25	25
3034760	50	25	25
3034759	50	25	25
3034758	50	25	25
3034756	50	25	25
3034768	50	25	25
3034765	50	25	25
3034770	50	25	25
3034763	50	25	25
3034662	50	25	25
3034651	50	25	25
3034653	50	25	25
3034661	50	25	25
3034660	50	25	25
3034659	50	25	25
3034633	50	25	25
3034655	50	25	25
3034654	50	25	25
3034639	50	25	25
3034632	50	25	25
3034631	50	25	25
3034649	50	25	25
3034617	50	25	25
3034648	50	25	25
3034650	50	25	25
3034652	50	25	25
3034638	50	25	25
3034634	50	25	25
3034635	50	25	25
3034629	50	25	25
3034636	50	25	25
3034630	50	25	25
3034637	50	25	25
3034640	50	25	25
3034641	50	25	25
3034691	50	25	25
3034690	50	25	25
3034689	50	25	25
3025645	50	25	25
3025649	50	25	25
3025648	50	25	25
3025643	50	25	25
3025647	50	25	25

3025646	50	25	25
3025644	50	25	25
3025650	50	25	25
2636066	50	25	25
2636061	50	25	25
2636067	50	25	25
TOTAL			2560.00

Appendix V

GTR number	Original GTR amounts	Amount in the Cash Book	variance
2973157	500	50	450
2973155	400	50	350
2973158	500	50	450
2973156	500	50	450
2973159	500	50	450
2985915	500	50	450
3040544	500	50	450
3040541	500	50	450
3040546	500	50	450
3040623	450	50	400
3040618	500	50	450
3040619	500	50	450
3040620	500	50	450
3040621	500	50	450
2981092	500	50	450
2981093	500	50	450
2981091	500	50	450
3033017	500	50	450
3033016	500	50	450
3033013	250	50	200
3033002	500	300	200
3033001	500	300	200
3033108	500	50	450
3033104	500	50	450
3033105	200	50	150
3033229	500	50	450
3033230	500	50	450
3033228	500	50	450
3033227	500	50	450
3040541	500	50	450
3040542	500	50	450
3040543	500	50	450
2985907	500	50	450
2985913	500	50	450
2985914	500	50	450
2973076	500	50	450
2973077	500	50	450
2973078	500	50	450

2973079	500	50	450
2973243	500	50	450
2973242	600	50	550
2973238	500	50	450
Total			17800

Appendix VI

GTR number	Amounts in the Cash Book	Original GTR amounts	variance
3384679	50	800	750
3384672	50	800	750
3305694	50	600	550
3305684	50	600	550
3305652	50	900	850
3305645	50	800	750
3305640	50	600	550
3016329	50	350	300
3086679	50	800	750
2500943	0	1400	1400
3305503	50	400	350
3287870	50	450	400
3287879	50	1100	1050
3215127	50	3600	3550
3305503	50	900	850
3384714	50	450	400
3384695	100	1000	900
3305518	50	200	150
3305521	50	350	300
3305520	50	500	450
3305517	50	250	200
3305519	50	200	150
3305510	50	1150	1100
3064925	50	200	150
3064934	50	300	250
3064943	50	400	350
3064960	50	200	150
3064983	50	850	800
3074703	50	600	550
3086605	50	750	700
3074714	50	500	450
3086678	50	1000	950
3064932	25	75	50
3074713	25	150	125
3064963	25	150	125
Total			20850.00