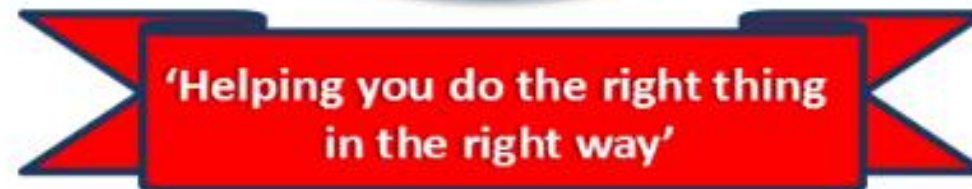


# The Internal Audit Agency



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# Overview of Payroll Verification

- ❖ The MoH has more than 11,000 health workers, spread across 15 counties. About 65 percent are Civil Servants, while 35 percent are contractors and volunteers.
- ❖ The JFK is not included in the verification exercise
- ❖ The MoH in collaboration with partners conducted a Health Workforce Census (December 2015) and a Liberia Service Availability and Readiness Assessment (SARA) and Quality of Care (QoC) (December 2016). Both assessments included components of Human Resource for Health (HRH).



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# Overview of Payroll Verification

- ❖ With support from USAID, the IAA conducted a Payroll Audit in 2015, focusing only on employees paid by direct deposit. This resulted in the removal of more than 500 ghost names from the payroll.
- ❖ This payroll verification which focuses on all categories of employees was requested by Minister Bernice Dahn in support of the Investment Plan for a Resilient Health System HR.



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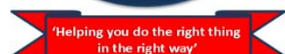
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# Objectives

- ❖ To determine the legitimacy and accuracy of payroll salaries and incentives paid by GoL, donors and partners to MoH staff;
- ❖ to confirm that staff listed on the payroll and/or incentive lists are legitimate/bona fide and working employees;
- ❖ To review the relevant internal control systems, procedures and processes linked to HR and payroll management;
- ❖ To identify opportunities to improve the system, procedures and processes to prevent recrudescence of non-legitimate employees



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# Methodology

The verification was conducted using templates designed to collect the below information from each staff.

- ❖ GoL Payroll ID (supporting documents: letter of appointment, PAN , transfer letter, personal history form)
- ❖ Job titles and assigned facilities (supporting documentation: letter of appointment, PAN, contract, transfer letter, personal history form)
- ❖ First, middle and last names (supporting documentation: valid photo ID, MoH ID card)
- ❖ Date of birth (supporting documents: national ID, passport or other documents with DoB)



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# Methodology

- ❖ Salary grade (supporting documentation: letter of appointment, PAN, personal history form)
- ❖ Educational background (supporting documentation: certificates, diplomas or degrees from institution)
- ❖ Professional qualifications (supporting documents: license from health licensing board)
- ❖ Date of initial employment as MoH's health worker, either as civil servant or contractor (supporting documentation: letter of appointment, PAN, contract, personal history form)
- ❖ Photo: passport sized photo of health worker



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# Methodology

- ❖ The verification was conducted using templates designed to collect the below information from each facility's Manager and from each County Health Team:
- ❖ For each health worker – Complete personnel file, containing Resume/CV; Appointment letter; PAN; Certification of education; Personal History Form; Job description
- ❖ For each absent health worker –
  - First, middle and last name
  - Gender
  - Phone number
  - Job title
  - Reason for absence / leave status
  - Valid documentation of reason for absence / leave status for verification



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# Organization of Field Team

There were a total of 15 teams. Each verification team was made up of four persons: **1) Team leader, 2) Registrar/Recording Officer, 3) Photographer 3) Interviewer**

**Team leader:** supervises, coordinates logistics, communication, and security, monitors the quality of interviews, conducts interviews, and ensures the accuracy of data transferred to the computer and collates the County's data.

**Registrar/Recorder:** is responsible for accurately recording employees' information, completing, and keeping the predesigned template safely.

**Interviewer:** administers the survey to all workers present at the health facility using a simple questionnaire.

**Photographer:** photographs and assigns a unique number to every health worker interviewed and documented.



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# Verification Protocol at Facilities

**At each facility, the team, in collaboration with the Manager of the facility:**

- ❖ Reviewed the facility's staff list previously obtained from CHTs to confirm that each of the health workers listed actually works at the facility;
- ❖ Reviewed the time and attendance records;
- ❖ Photographed every health worker present at the health facility;
- ❖ The Officer-in-Charge and IAA team signed the hard-copy template;
- ❖ Soft copies were sent to IAA central ([ajallah@iaa.gov.lr](mailto:ajallah@iaa.gov.lr)) and MoH ([jgabani@clintonhealthaccess.org](mailto:jgabani@clintonhealthaccess.org)) for review, clean up and finalization;
- ❖ A final review of the facility's list for any absent staff was carried out.

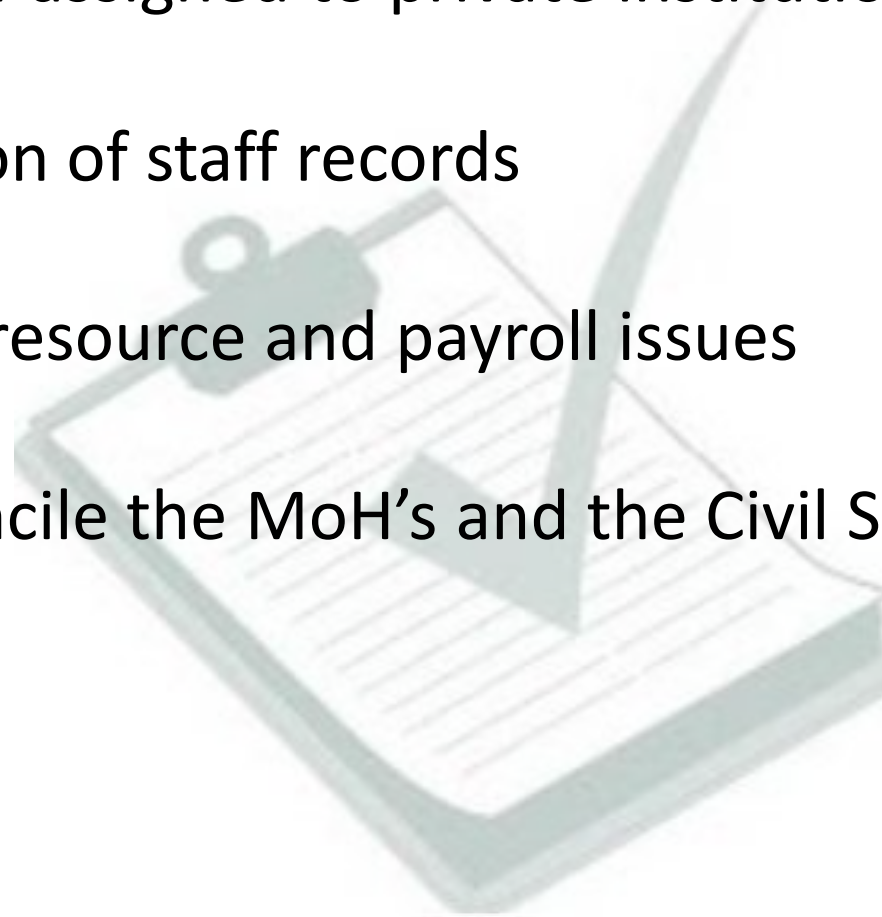


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# Scope of Audit

- ❖ Physical verification of staff members on the payroll, contractors, volunteers, even if assigned to private institutions
- ❖ Physical verification of staff records
- ❖ Survey of human resource and payroll issues
- ❖ Analyze and reconcile the MoH's and the Civil Service payrolls



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# Regional Coordination

The verification exercise was divided into four regions each managed by a coordinator

- ❖ Group 1: Montserrado
- ❖ Group 2: Bomi, Cape Mount, Gbarpolu, Lofa
- ❖ Group 3: Margibi, Bassa, Rivercess, Bong & Nimba
- ❖ Group 4: Maryland, Grand Gedeh, Sinoe, River Gee, Grand Kru



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# Bomi

- ❖ Total number of Facilities = 24
- ❖ Total number of staff on personnel list = 322
- ❖ Total number on personnel list physically verified = 277
- ❖ Total number of staff verified but not on personnel list I = 208
- ❖ Total number of staff physically verified = 485
- ❖ Total number of staff on personnel list but absent during the verification = 0
- ❖ Total number of staff not on the personnel list and also absent during the verification = 3
- ❖ Total number of staff on payroll but could not be verified = 45
- ❖ Total number of those verified who are on the payroll = 277
- ❖ Total number of those not verified but are on the payroll = 45
- ❖ Total number of staff with no files = 106



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# Bong

- ❖ Total number of Facilities = 42
- ❖ Total number of staff on personnel list = 1,146
- ❖ Total number on personnel list physically verified = 976
- ❖ Total number of staff verified but not on personnel list = 202
- ❖ Total number of staff physically verified = 1,178
- ❖ Total number of staff on personnel list but absent during the verification = 29
- ❖ Total number of staff not on the personnel list and also absent during the verification = 4
- ❖ Total number of staff on payroll but could not be verified = 141
- ❖ Total number of those verified who are on the payroll = 324
- ❖ Total number of those not verified but are on the payroll = 46
- ❖ Total number of staff with no files =



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# Gbarpolu

- ❖ Total number of Facilities = 17
- ❖ Total number of staff on personnel list = 256
- ❖ Total number on personnel list physically verified = 221
- ❖ Total number of staff verified but not on personnel list = 28
- ❖ Total number of staff physically verified = 249
- ❖ Total number of staff on personnel list but absent during the verification = 10
- ❖ Total number of staff not on the personnel list and also absent during the verification = 1
- ❖ Total number of staff on payroll but could not be verified = 25
- ❖ Total number of those verified who are on the payroll = 115
- ❖ Total number of those not verified but are on the payroll = 15
- ❖ Total number of staff with no files = 18



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# Grand Bassa

- ❖ Total number of Facilities = 24
- ❖ Total number of staff on personnel list = 548
- ❖ Total number on personnel list physically verified = 482
- ❖ Total number of staff verified but not on personnel list = 21
- ❖ Total number of staff physically verified = 503
- ❖ Total number of staff on personnel list but absent during the verification = 8
- ❖ Total number of staff not on the personnel list and also absent during the verification = 0
- ❖ Total number of staff on payroll but could not be verified = 258
- ❖ Total number of those verified who are on the payroll = 285
- ❖ Total number of those not verified but are on the payroll = 19
- ❖ Total number of staff with no files = 123



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# Grand Cape Mount

- ❖ Total number of Facilities = 34
- ❖ Total number of staff on personnel list = 422
- ❖ Total number on personnel list physically verified = 329
- ❖ Total number of staff verified but not on personnel list = 126
- ❖ Total number of staff physically verified = 455
- ❖ Total number of staff on personnel list but absent during the verification = 8
- ❖ Total number of staff not on the personnel list and also absent during the verification = 3
- ❖ Total number of staff on payroll but could not be verified = 85
- ❖ Total number of those verified who are on the payroll = 201
- ❖ Total number of those not verified but are on the payroll = 35
- ❖ Total number of staff with no files = 62



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# Grand Gedeh

- ❖ Total number of Facilities = 21
- ❖ Total number of staff on personnel list = 646
- ❖ Total number on personnel list physically verified = 375
- ❖ Total number of staff verified but not on personnel list = 208
- ❖ Total number of staff physically verified = 583
- ❖ Total number of staff on personnel list but absent during the verification = 29
- ❖ Total number of staff not on the personnel list and also absent during the verification = 31
- ❖ Total number of staff on payroll but could not be verified = 242
- ❖ Total number of those verified who are on the payroll = 204
- ❖ Total number of those not verified but are on the payroll = 71
- ❖ Total number of staff with no files = 202



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# Grand Kru

- ❖ Total number of Facilities = 18
- ❖ Total number of staff on personnel list = 375
- ❖ Total number on personnel list physically verified = 248
- ❖ Total number of staff verified but not on personnel list = 68
- ❖ Total number of staff physically verified = 316
- ❖ Total number of staff on personnel list but absent during the verification = 17
- ❖ Total number of staff not on the personnel list and also absent during the verification = 4
- ❖ Total number of staff on payroll but could not be verified = 110
- ❖ Total number of those verified who are on the payroll = 169
- ❖ Total number of those not verified but are on the payroll = 38
- ❖ Total number of staff with no files = 33



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# Lofa

- ❖ Total number of Facilities = 54
- ❖ Total number of staff on personnel list = 1,097
- ❖ Total number on personnel list physically verified = 934
- ❖ Total number of staff verified but not on personnel list = 51
- ❖ Total number of staff physically verified = 985
- ❖ Total number of staff on personnel list but absent during the verification = 31
- ❖ Total number of staff not on the personnel list and also absent during the verification = 2
- ❖ Total number of staff on payroll but could not be verified = 132
- ❖ Total number of those verified who are on the payroll = 300
- ❖ Total number of those not verified but are on the payroll = 58
- ❖ Total number of staff with no files = 548



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# Margibi

- ❖ Total number of Facilities = 24
- ❖ Total number of staff on personnel list = 458
- ❖ Total number on personnel list physically verified = 416
- ❖ Total number of staff verified but not on personnel list = 138
- ❖ Total number of staff physically verified = 543
- ❖ Total number of staff on personnel list but absent during the verification = 1
- ❖ Total number of staff not on the personnel list and also absent during the verification = 1
- ❖ Total number of staff on payroll but could not be verified = 40
- ❖ Total number of those verified who are on the payroll = 256
- ❖ Total number of those not verified but are on the payroll = 9
- ❖ Total number of staff with no files = 152



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# Margibi

- ❖ Total number of Facilities = 24
- ❖ Total number of staff on personnel list = 458
- ❖ Total number on personnel list physically verified = 416
- ❖ Total number of staff verified but not on personnel list = 138
- ❖ Total number of staff physically verified = 543
- ❖ Total number of staff on personnel list but absent during the verification = 1
- ❖ Total number of staff not on the personnel list and also absent during the verification = 1
- ❖ Total number of staff on payroll but could not be verified = 40
- ❖ Total number of those verified who are on the payroll = 256
- ❖ Total number of those not verified but are on the payroll = 9
- ❖ Total number of staff with no files = 152



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# Maryland

- ❖ Total number of Facilities = 24
- ❖ Total number of staff on personnel list = 476
- ❖ Total number on personnel list physically verified = 296
- ❖ Total number of staff verified but not on personnel list = 142
- ❖ Total number of staff physically verified = 438
- ❖ Total number of staff on personnel list but absent during the verification = 23
- ❖ Total number of staff not on the personnel list and also absent during the verification = 7
- ❖ Total number of staff on payroll but could not be verified = 157
- ❖ Total number of those verified who are on the payroll = 24
- ❖ Total number of those not verified but are on the payroll = 109
- ❖ Total number of staff with no files = 194



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# Montserratado

- ❖ Total number of Facilities = 63
- ❖ Total number of staff on personnel list = 1,019
- ❖ Total number on personnel list physically verified = 877
- ❖ Total number of staff verified but not on personnel list = 121
- ❖ Total number of staff physically verified = 998
- ❖ Total number of staff on personnel list but absent during the verification = 53
- ❖ Total number of staff not on the personnel list and also absent during the verification = 21
- ❖ Total number of staff on payroll but could not be verified = 89
- ❖ Total number of those verified who are on the payroll = 2,235
- ❖ Total number of those not verified but are on the payroll = 1,033
- ❖ Total number of staff with no files = 618



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# Nimba

- ❖ Total number of Facilities = 60
- ❖ Total number of staff on personnel list = 945
- ❖ Total number on personnel list physically verified = 882
- ❖ Total number of staff verified but not on personnel list = 144
- ❖ Total number of staff physically verified = 1,026
- ❖ Total number of staff on personnel list but absent during the verification = 12
- ❖ Total number of staff not on the personnel list and also absent during the verification = 0
- ❖ Total number of staff on payroll but could not be verified = 50
- ❖ Total number of those verified who are on the payroll = 430
- ❖ Total number of those not verified but are on the payroll = 16
- ❖ Total number of staff with no files = 30



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# Rivercess

- ❖ Total number of Facilities = 18
- ❖ Total number of staff on personnel list = 286
- ❖ Total number on personnel list physically verified = 277
- ❖ Total number of staff verified but not on personnel list = 59
- ❖ Total number of staff physically verified = 286
- ❖ Total number of staff on personnel list but absent during the verification = 10
- ❖ Total number of staff not on the personnel list and also absent during the verification = 4
- ❖ Total number of staff on payroll but could not be verified = 49
- ❖ Total number of those verified who are on the payroll = 83
- ❖ Total number of those not verified but are on the payroll = 10
- ❖ Total number of staff with no files = 63



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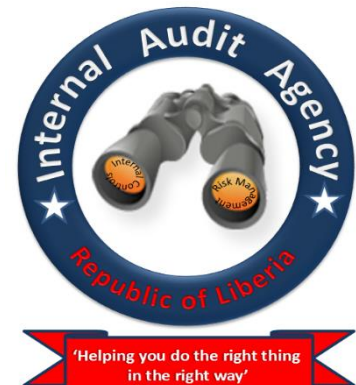
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# Rivergee

- ❖ Total number of Facilities = 20
- ❖ Total number of staff on personnel list = 425
- ❖ Total number physically verified = 234
- ❖ Total number of staff verified but not on personnel list = 67
- ❖ Total number of staff physically verified = 301
- ❖ Total number of staff on personnel list but could not be verified =
- ❖ Total number of those verified who are on the payroll = 112
- ❖ Total number of those not verified but are on the payroll = 84
- ❖ Total number of staff with no files = 23



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# Sinoe

- ❖ Total number of Facilities = 35
- ❖ Total number of staff on personnel list = 503
- ❖ Total number on personnel list physically verified = 395
- ❖ Total number of staff verified but not on personnel list = 82
- ❖ Total number of staff physically verified = 477
- ❖ Total number of staff on personnel list but absent during the verification = 7
- ❖ Total number of staff not on the personnel list and also absent during the verification = 7
- ❖ Total number of staff on personnel list but could not be verified = 101
- ❖ Total number of those physically verified who are on the payroll = 153
- ❖ Total number of those not verified but are on the payroll = 32
- ❖ Total number of staff with no files = 220



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# Inaccessible Areas

- ❖ One facility in Rivercess (Dorbor Clinic ). This facility has 6 staff, but only 2 came to where the auditors were in a nearby town to be verified. Four could not be verified
- ❖ Three facilities (Nyennawlicken Clinic, Jokoken Clinic and Ducorfree Clinic) in Sinoe County were not visited. This facility has 24 staff according to the personnel list from Sinoe
- ❖ Though they were included on the list of staff not verified, they should be exempted from any decision as a result of the recommendations of this report. Their names are included in the Appendix of this report.



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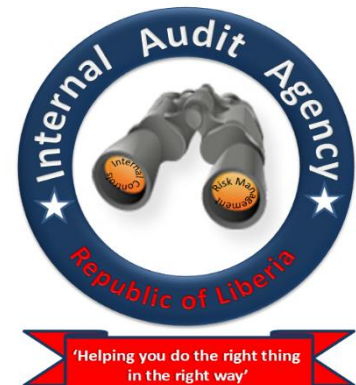
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# Overall National Results

- ❖ A total of 11,859 staff members were on the personnel list of the 15 Counties
- ❖ The total number physically verified from the list was 8,741 employees
- ❖ The total number of employees who were not on the personnel list but were physically verified at facilities and working were 1,839
- ❖ Thus the total number of those on and those not on the personnel list who were physically verified were 10,569
- ❖ The total number of persons on the list but could not be verified were 376
- ❖ The total number of persons who were not on the personnel list but had attendance records at facilities but were absent are 121



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# Summary

	Staff on County Personnel List						Staff Not on County Personnel List			
	Not Verified But on payroll		Verified and on GoL Payroll		Absentee verified and on GoL Payroll		Verified on GoL Payroll		Total	
	No. of Staff	Net Payroll Value	No. of Staff	Net Payroll Value	No. of Staff	Net Payroll Value	No. of Staff	Net Payroll Value	No. of Staff	Net Payroll Value
Bomi	36	555,012.00	277	4,053,783.00	-	-	47	741,631.00	360	5,350,426
Bong	33	618,438.00	318	5,855,354.00	16	392,737.00	63	1,117,124.00	430	7,983,653
Cape Mount	107	1,814,628.00	308	4,654,263.00	7	133,284.00	31	514,736.00	453	7,116,911
Gbarpolu	14	255,055.00	114	1,947,128.00	4	46,358.00	5	78,685.00	137	2,327,226
Grand Bassa	10	174,919.00	269	4,706,721.00	8	191,146.00	3	54,344.00	290	5,127,130
Grand Gedeh	56	982,545.00	200	3,262,998.00	18	334,820.00	14	242,794.00	288	4,823,157
Grand Kru	30	416,759.00	151	1,996,063.00	11	223,216.00	7	100,079.00	199	2,736,117
James N. David	13	291,396.00	214	3,782,061.00	11	260,323.00	3	84,080.00	241	4,417,860
Lofa	50	1,069,394.00	289	5,671,623.00	16	336,581.00		-	355	7,077,598
Margibi	8	166,498.00	254	4,609,391.00	1	21,553.00	13	232,235.00	276	5,029,677
Maryland	103	1,880,281.00	23	452,208.00	9	178,312.00	11	234,450.00	146	2,745,251
Montserrado	441	7,800,416.00	1,230	20,894,570.00	78	1,303,804.00	35	685,114.00	1,784	30,683,904
Nimba	14	306,353.00	416	7,584,234.00	19	419,618.00	5	123,954.00	454	8,434,159
Redemption	11	214,321.00	354	6,252,201.00	34	602,124.00	8	145,215.00	407	7,213,861
River Cess	2	44,946.00	37	690,343.00	3	69,981.00	12	281,009.00	54	1,086,279
Sinoe	30	479,798.00	151	2,436,536.00	5	49,997.00	12	210,229.00	198	3,176,560
	958	17,070,759.00	4,605	78,849,477.00	240	4,563,854.00	269	4,845,679.00	6,072	105,329,769
							Staff on payroll not verified		711	12,754,251
							Staff Duplicated on payroll		1	18,190
							Total Staff on Payroll		6,784	118,102,210

Open discussion



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