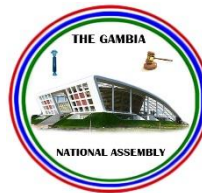




REPUBLIC OF THE GAMBIA



National Assembly, New Assembly Building, Reg, Pye Lane
Banjul, The Gambia
INTERNAL AUDIT UNIT

NATIONAL ASSEMBLY

INTERNAL AUDIT UNIT

2023

ANNUAL REPORT

29th JANUARY, 2023

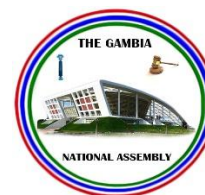
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REPUBLIC OF THE GAMBIA

National Assembly, New Assembly Building, Reg, Pye Lane
Banjul, The Gambia

INTERNAL AUDIT UNIT



Ref: MA12/30/02/(119)

Date: 29th January 2023

The Clerk of the National Assembly
New National Assembly Building
Reverend Pye Lane
Banjul

Dear Sir,

National Assembly Internal Audit Annual Report for Year 2023

In compliance with the requirements of the Internal Audit Charter, I hereby submit the National Assembly Internal Audit Annual Report for the period of 1st January to 31st December 2023.

Yours Sincerely,

.....

Fatou Darboe

Ag: Snr. Internal Auditor – National Assembly

Cc: Clerk National Assembly
R/file

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ACRONYMS

ADG	Accountant General Department
APM	Accounting Procedure Manual
CDF	Constituency Development Fund
DB	Directorate of Budget
DIA	Directorate of Internal Audit
DNT	Directorate of National Treasury
DN/SDN	Service delivery note
DOS	Department of Stores
GMD	Gambian Dalasi
GPPA	Gambia Public Procurement Authority
GPPC	Gambia Printing and Publishing Company
GoTG	Government of The Gambia
IFMIS	Integrated Financial Management Information System
MDAs	Ministries, Departments & Agencies
MOFEA	Ministry of Finance and Economic Affairs
PPL	Public Procurement Laws
PO	Procurement Officer
POs	Purchase order
PVs	Payment Voucher
RFQs	Request for quotations
RQN	Requisition note/Internal Memo
SPU	Specialized Procurement Unit
SS	Single Source

BACKGROUND

The National Assembly, as the holder of the legislative power has an overall oversight function of scrutinising government accounts and other public enterprises' accounts through its FPAC/PEC sessions and other various committees respectively to ensure good governance, transparency, accountability and due process,

The accelerating needs for changes of Internal Audit Services in the public sector are substantial and must be aligned with international auditing standards and best practices. The underlying caveat is that individuals singularly or collectively do not engage in corruption or mismanagement of public funds without depending on the weaknesses in the systems.

Proper governance cannot depend on how ethical public servants and effective judicial systems are. Thus, the only veritable way of mitigating mismanagement of public funds is to ensure that management ad-here to policies, procedures, and internal controls in place within the public sector.

EXECUTIVE SUMMARY

During the 2023 financial year, the Internal Audit Unit completed two (2) audit assignments which are Stores and Fixed Assets Audit Exercise, 2022 CDF audit exercise, and one (1) pending which is Payroll, Budget and Human Resource audit exercise which is at the draft stage. The draft has been submitted for incorporation of management responses and finalization.

Aside from that, the unit has a routine payment voucher review before onward processing to their respective beneficiaries. The daily payment voucher review forms 40% of our total time and the review is always reported quarterly to the Clerk and the Authority.

OBJECTIVE

To provide risk-based and objective assurance, advice, and insight. The internal audit unit also helps the National Assembly to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes

SCOPE

The scope of the annual report is from 1st January to 31st December 2023.

METHODOLOGY

The methodology includes analysing and compilation of first, second, third and fourth quarter of 2023 activities.

The role of the Internal Audit Unit as set out in the IAU Charter, is to determine whether the respective departments/units in the National Assembly risk management, control, and governance processes, as designed and operated by management, are adequate and functioning in a manner to confirm that:

- Risks are appropriately identified and managed.
- Significant financial, managerial, and operating information is accurate, reliable and timely.
- Employees' actions are in line with policies, procedures and the applicable laws and regulations of the National Assembly:
- Resources are acquired economically, used efficiently, and protected adequately to achieve the intended objectives.
- Programs, plans and objectives are achieved.
- Staff adhere to established ethics and values system;
- To make sure that quality and continuous improvement are fostered in the Assembly's control processes.

Opportunities for improving management control and performance identified during audits use to be communicated to the appropriate level of management for prompt action.

FIRST QUARTER (JANUARY - MARCH)

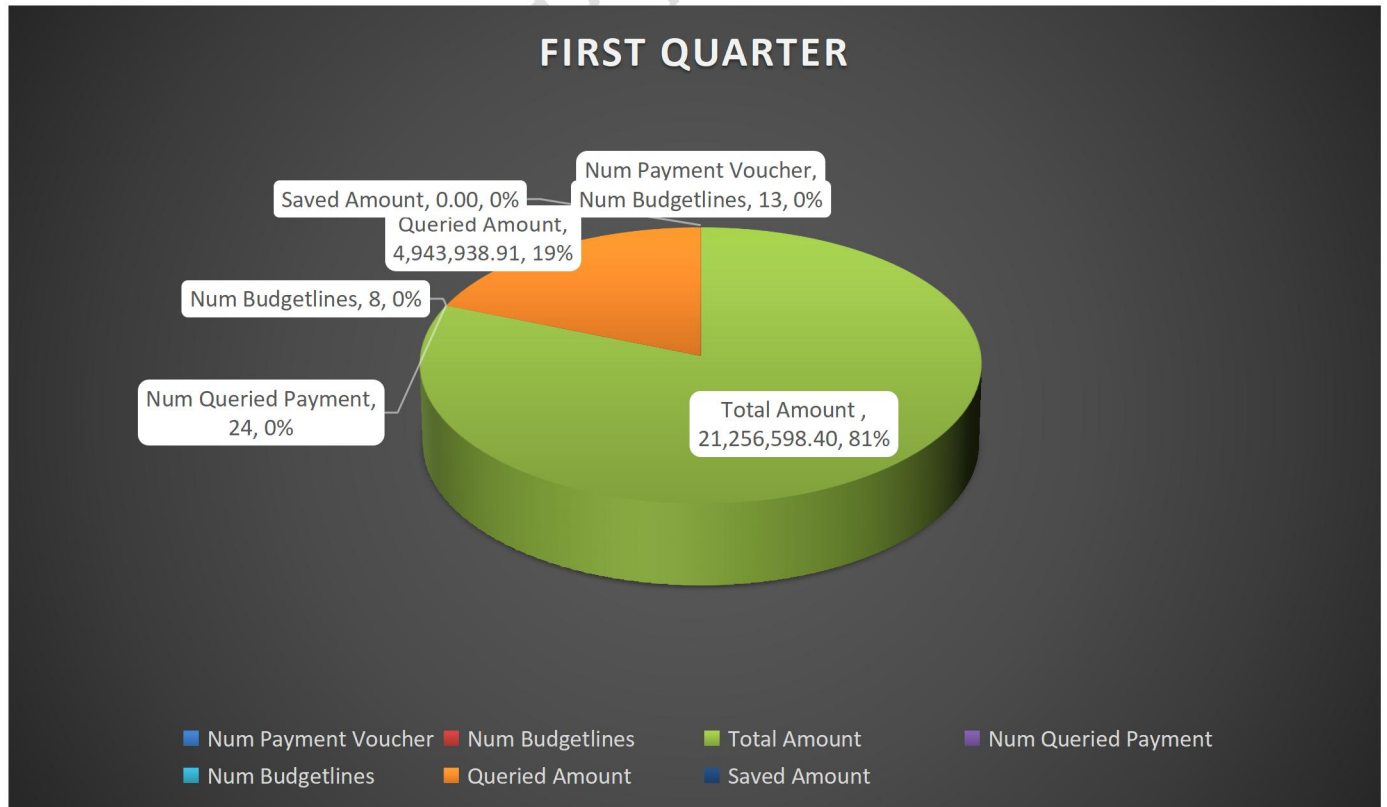
During the first quarter payment voucher review, two hundred and fifty-six payment vouchers came to the attention of the Internal Audit Unit for review in the first quarter of **2023**, a total of Twenty-one million two hundred and fifty-six thousand five hundred and ninety-eight dalasis forty bututs [**D21,256,598,40**] was committed from the consolidated fund under thirteen budget lines. And twenty-four of these PVs total of Four million, nine hundred and forty-three thousand, nine hundred and thirty-eight dalasis ninety-one bututs [**4,943,980,91**] were queried under eight budget lines, during the first quarter payment voucher reviewed.

All the queried PVs were resolved in collaboration with the Clerk, the Procurement Unit, and the Accounting Unit respectively through payment cancellation and/or the adherence of the recommendations made by the Internal Audit Unit.

Table analysis

Num Payment Voucher	Num Budget lines	Total Amount	Num Payment Voucher	Num Budget lines	Queried Amount	Saved Amount
256	13	21,256,598.40	24	8	4,943,938.91	0

Chart analysis



SECOND QUARTER

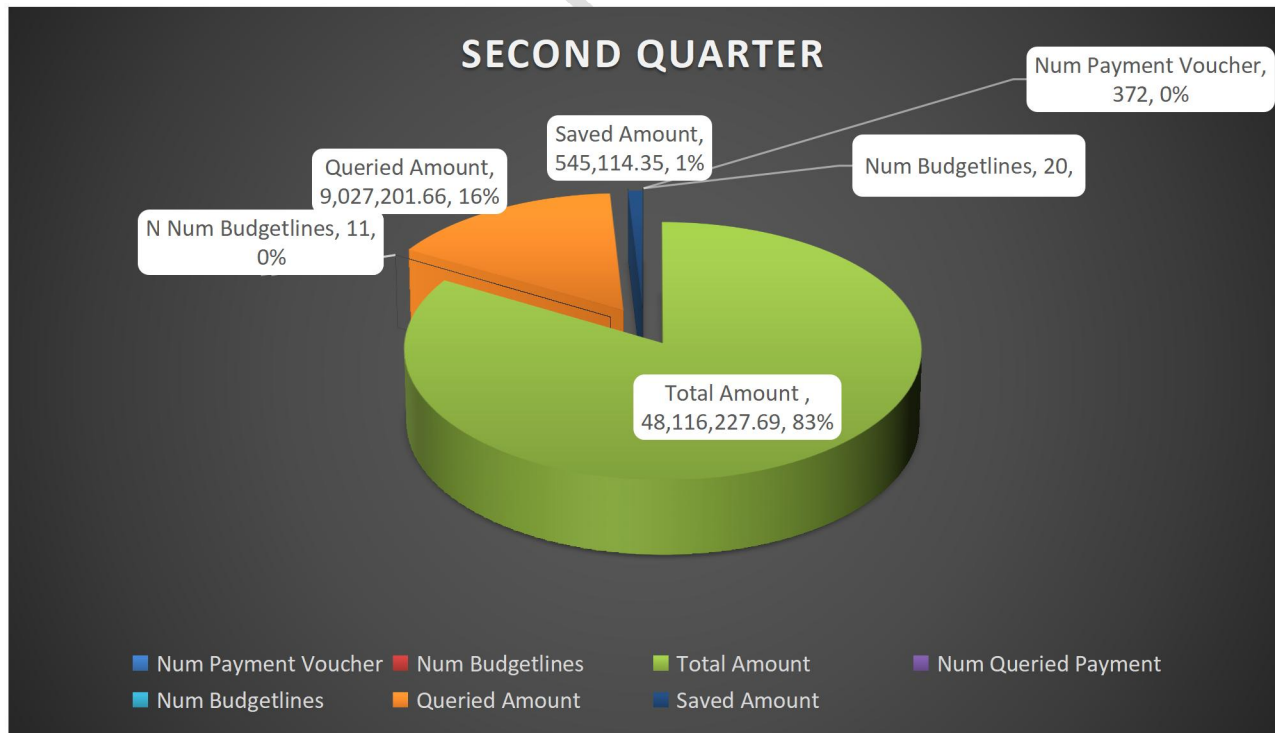
During the second quarter payment voucher review, three hundred and seventy-two payment vouchers came to the attention of the Internal Audit Unit for review in the second quarter of 2023, a total of Forty-eight million one hundred and sixteen thousand two hundred and twenty-seven dalasi sixty-nine bututs was committed from the consolidated fund under twenty budget lines.

And fifty-eight of these PVs total of Nine million, twenty-seven thousand, two hundred and one dalasi sixty-six bututs were queried under eleven budget lines, during the second quarter payment voucher reviewed.

All the queried PVs were resolved in collaboration with the Clerk, the Procurement Unit, and the Accounting Unit respectively through payment cancellation and/or the adherence of the recommendations made by the Internal Audit Unit.

A total of Five hundred and forty-five thousand one hundred and fourteen dalasi thirty-five bututs was saved under four budget lines allowances, expenses of committees, telecommunications, and travel expenses respectively during the second quarter.

Num Payment Voucher	Num Budget lines	Total Amount	Num Queried Payment	Num Budget lines	Queried Amount	Saved Amount
372	20	48,116,227.69	54	11	9,027,201.66	545,114.35



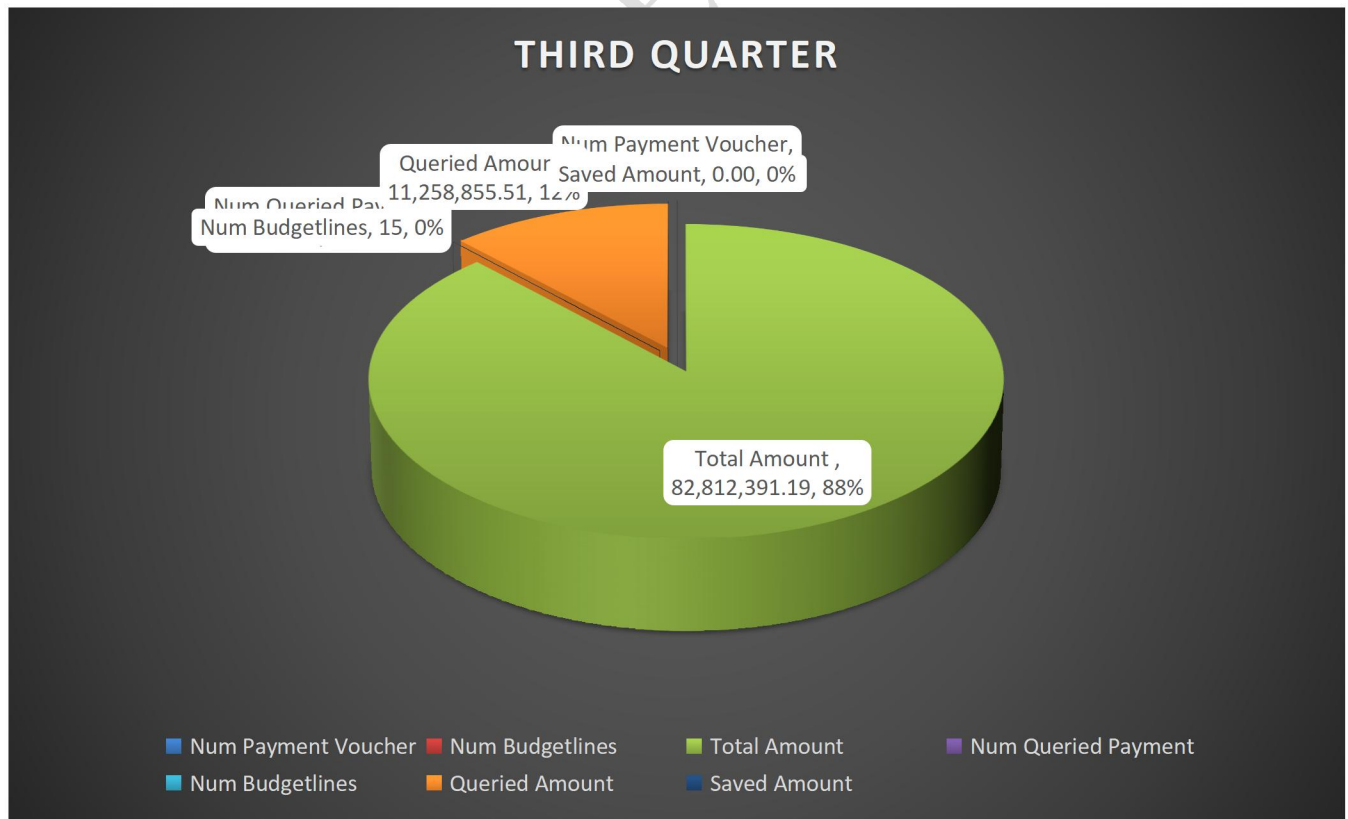
THIRD QUARTER

During the third quarter payment voucher review, two hundred and eighty-four payment vouchers came to the attention of the Internal Audit Unit for review in the third quarter of 2023, a total of Eighty-two million, eight hundred and twelve thousand, three hundred and ninety-one dalasi nineteen bututs was committed from the consolidated fund under nineteen budget lines.

And forty-seven of these PVs total of Eleven million, two hundred and fifty-eight thousand, eight hundred and fifty-five dalasi fifty-one bututs were queried under fifteen budget lines, during the third quarter payment voucher reviewed.

All the queried PVs were resolved in collaboration with the Clerk, the Procurement Unit, and the Accounting Unit respectively through payment cancellation and/or the adherence of the recommendations made by the Internal Audit Unit.

Num Payment Voucher	Num Budget lines	Total Amount	Num Queried Payment	Num Budget lines	Queried Amount	Saved Amount
284	19	82,812,391.19	47	15	11,258,855.51	0.00



FOURTH QUARTER

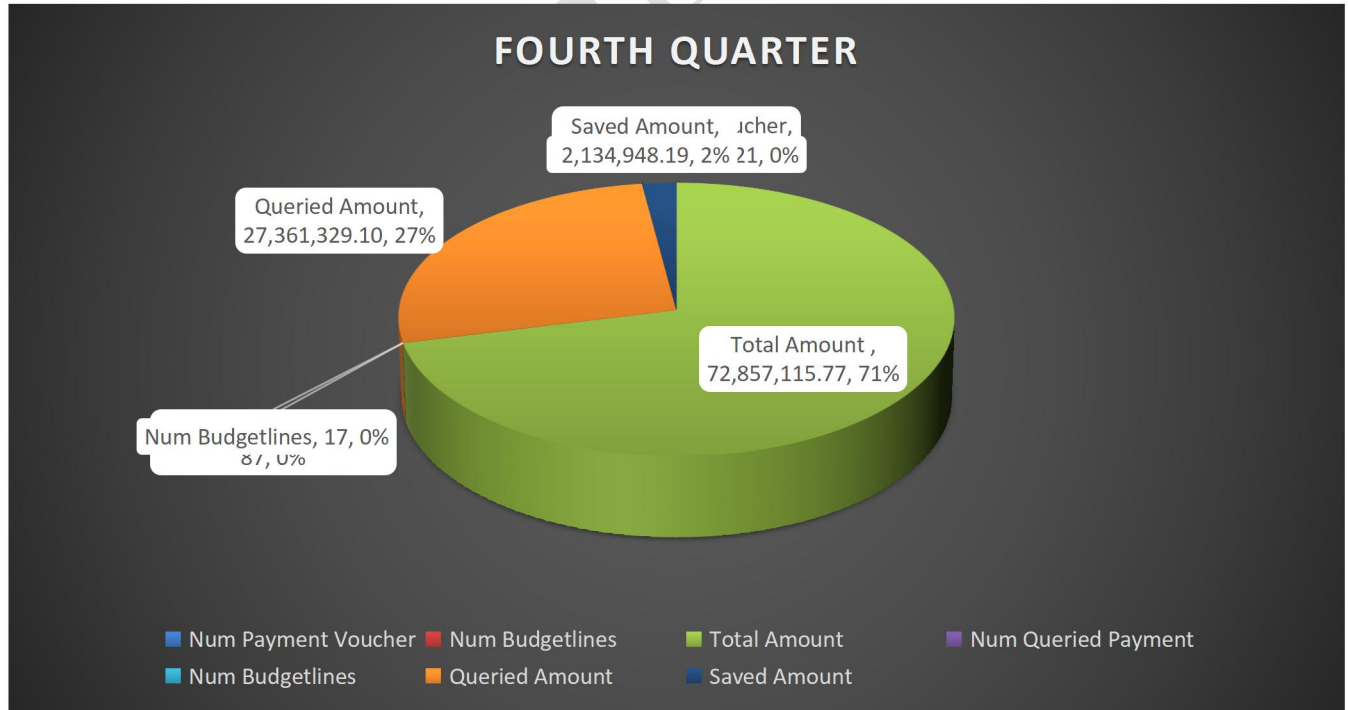
During the fourth quarter payment voucher review, four hundred and ninety-three payment vouchers came to the attention of the Internal Audit Unit for review in the fourth quarter of **2023**, a total of Seventy-two million eight hundred and fifty-seven thousand one hundred and fifteen dalasi seventy-seven bututs was committed from the consolidated fund under twenty budget lines.

And eighty-seven of these PVs total of Twenty-seven million, three hundred and sixty-one thousand, three hundred and twenty-nine dalasi ten bututs were queried under seventeen budget lines, during the fourth quarter payment voucher reviewed.

All the queried PVs were resolved in collaboration with the Clerk, the Procurement Unit, and the Accounting Unit respectively through payment cancellation and/or the adherence of the recommendations made by the Internal Audit Unit.

A total of Two million one hundred and thirty-four thousand nine hundred and forty-eight dalasi nineteen bututs was saved under six budget lines allowances, expenses of committees, maintenance of building, maintenance of equipment, office equipment and travel expenses respectively during the fourth quarter.

Num Payment Voucher	Num Budget lines	Total Amount	Num Queried Payment	Num Budget lines	Queried Amount	Saved Amount
493	21	72,857,115.77	87	17	27,361,329.10	2,134,948.19



ACHIEVEMENTS

During the 2023 financial year, the Internal Audit Unit was able to produce three reports, two have been finalized which is the Stores and Fixed Assets audit exercise, 2022 CDF audit exercise, and one pending which is Payroll, Budget and Human Resource Audit exercise which is at the draft stage.

The daily payment voucher review forms 40% of our total time and the unit was able to resolve (52,591,325.18) and (2,680,062.54) was saved

CHALLENGES:

Whilst the Internal Audit Unit endeavors to fully execute its 2023 plan and provide high level assurance to management in achieving their operational goals, there are challenges that come along the way. Based on past experience in executing previous audit plans, amongst the challenges that are particularly critical to the successful execution of the Internal audit duties include:

- Management culture and understanding of the role and expectation of Internal Audit.
- The continuing questioning of the mandate of the internal audit by some staff.
- The availability of timely, pertinent, consistent, and accurate information.
- The need to attract, recruit and retain sufficiently qualified, and experienced staff to expand.
- Management inaction on the implementation of audit recommendations.

CONCLUSION:

The Internal Audit Unit would like to seize this opportunity to strongly express its sincere gratitude to the Management and Authority of the National Assembly for their cooperation and understanding. In addition, we also seek for continuous support from the Clerk and his management team to enable the Internal Audit Unit to be able to carry out its audit activities and duties as per the Internal Audit Charter, Public Finance Act 2014, Financial Regulation 2016, National Assembly Service Regulations, 2023 and the National Assembly Service Act 2021.

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