

**Afriland First Bank Liberia**

Afriland First Bank Liberia  
Broad Street, Crown Hill  
PO Box 1935  
1000 Monrovia, 10 Liberia

00173987

Date Feb. 26, 2015

Pay B. Elias Shoniyin Or Order

The sum of Eighty Four Thousand

Liberean Dollars

LRD 84,000.00

010 001 0100885401 78  
GOL-IECI PROJECT ACCOUNT

"MINISTRY OF FOREIGN AFFAIRS, C'0886589332"

Ans & S. Ceel  
Feb. 2015

DO NOT WRITE BELOW THIS LINE

SIGNATURE (S)  
Authorized Signature [Signature]  
Authorized Signature [Signature]

\*001739870601030001000885401780243097\*

cancelled by the Business Registry and changed to BEES Affordable Car Rental. However, its current nomenclature, BEES Affordable Car Rental was stated on the approval memo. This may explain why the nomenclature requested by GAC did not appear in the LBR Registry. (See appended the two Certificates of Business Registration). Exhibit 20.

3.1.9.7 *I acknowledge that this constitutes conflict of interest as I am a public official and should therefore avoid any transaction that may constitute such. However, this transaction with BEES Rental was carried out only once based on extreme emergency to avoid humiliating the State. Repeated utilization of the services of this company would have therefore constituted deliberate violation.*

### **Auditor General's Position**

3.1.9.8 Additional information received from the Liberia Business Registry (LBR) shows that Bees Affordable Car Rental was not a registered company as at the date of the above transaction. Further, our review also shows that the unregistered entity was later registered on February 9, 2015 as a car rental company with Hon. B. Elias Shoniyin as the owner.

3.1.9.9 In our view, this constitutes an apparent conflict of interest which could undermine the achievement of value for money. Therefore, Hon. B. Elias Shoniyin should be held for violation of the Amended and Restated PPC Act of 2010 Section 131(1)(c) which states that "Any public officer involved in requisitioning, planning, preparing and conducting procurement or Concession proceedings and administering the implementation of contracts shall: ( c ) At all times avoid conflict of interest and the appearance of conflicts of interest in carrying out his or her duties and, if a conflict of interest should arise, he or she shall immediately disclose the conflict and excuse himself or herself from any further involvement in the matter."

3.1.9.10 Additionally, the condition of "extreme emergency" should not serve as a basis for the violation of the law. Regulation 26, Sole Source of the PPC Act specifically provides remedies for emergency procurement which was not satisfied in the vehicle rental transaction. Therefore, we maintain our position.

### 3.1.10 **Checks Signed By a Signatory**

#### **Observation**

3.1.10.1 R. 3 (1) of the PFM Regulation of 2009 states "when ordering the opening of a bank account for a Ministry of Government Agency, the Comptroller-General under instruction from the Minister, shall communicate to the bank and the head of government agency,



*In fact, the Project Manager/Accountant also ensured that there was absolutely no contact information for Mrs. Elizabeth Johnson Sirleaf on the altered signature card deposited at the bank. I believe the bank should have raised some concerns and requested her signature on the first page along with her phone number, and gotten in touch with Mr. Shoniyin. This would have almost certainly averted the fraud.*

### **Auditor General's Position**

2.1.13 We reviewed two signature cards (before and after April 6, 2015) provided to us directly by the Afriland Bank. On these cards, Mr. Elias Shinoyin and Mr. Augustine Nyanplu had single power of withdrawals. Refer to exhibit 4 for signature cards. Additionally, it is also part of the IECI Project Management responsibilities to ensure that proper controls including regular monitoring of bank transactions exist to detect control deficiencies and fraudulent practices as outlined above.

2.1.14 The justifications provided by the IECI Project Management are inadequate. Therefore, the IECI Project Management should be held accountable for the breach of financial discipline as provided by the PFM Regulation A.20.

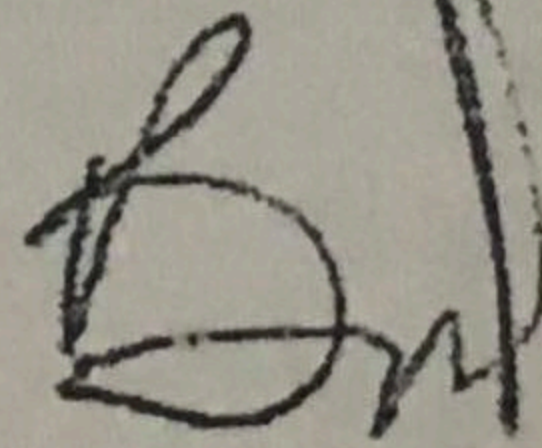


# RECEIPT

February 13, 2015

I, the undersigned of this note in person of Hon. B. Elias Shoniyin, Deputy Minister for International Cooperation & Economic Integration received the amount of LRDS\$42,000.00 (FORTY TWO THOUSAND Liberian Dollars) or US\$500.00 equivalent from the Department of International Economic Cooperation & Integration project fund for the purpose of purchasing Scratch Card for the month of January 2015.

Signed:



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HON. B. ELIAS SHONIYIN