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June 2, 2010

Hon. John Sembe Morlu, II
Auditor General
General Auditing Commission (GAC)
Republic of Liberia

Dear Hon. Auditor General:

I bring you warm brotherly greetings.

I have been extremely busy of late with matters of State and have not been following closely all of the many comments you and your Spokesman have been making about me after the issuance of the HIPC Audit Report on the Ministry of Finance for the period July 1, 2007 – June 30, 2008. But while trying to catch up with a backlog of news articles and press statements emanating from the GAC, I was struck by the many unfounded and wild press statements and articles you have been making lately about me. Ordinarily, I would have chosen not to dignify your wild comments with a formal response, but I think that the general public whom you have misled with your comments are deserving of the truth. Hence, I have decided to formally write you this candid note.

Firstly, you will note that recent audit of the Ministry of Finance was primarily meant to audit the Ministry's utilization of its budgeted appropriation for 2007/08 Fiscal Year. Whatever review of the General Claims fiscal aggregates that might have been conducted during the recent HIPC Audit of the Ministry of Finance did not amount to an audit of General Claims. Indeed, the Ministry of Finance as the lead fiscal entity issues allotments against appropriations in the Budget and makes payments against those allotments. General Claims, as the name implies, usually comprises appropriations that are cross-cutting in nature and have relevance for the entire country, not a specific Spending Entity. General Claims in the 2007/2008 fiscal year included appropriations for Public Utilities, Arrears Payment to the 51st Legislature, Domestic Arrears, Subsidy to the Liberia Extractive Industries Transparency Initiative (LEITI), GOL contribution to Civil Servants Social Security Benefits, Mittal Community Development Fund to the counties of Nimba and Grand Bassa, & Bong, *County Development Fund*, CBL Charges, etc.

Thus while some General Claims appropriations are centrally or directly executed through the Ministry of Finance (Domestic Arrear Payments, payment of Central Bank fees, etc), others are paid via other Spending Entities. For instance, disbursements for county development are paid directly to accounts established by each county which are subsequently drawn down upon by the relevant county stakeholders through procedures laid out in the Budget Act. Subsidy payments for LEITI are done via the Secretariat of the LEITI and executed accordingly. Therefore, full accounting for the usage of the General Claims appropriations will also imply auditing the proper application of these funds by these Spending Entities.

Additionally, during the course of the Budget year, budgetary transfers are effected to deal with unforeseen demands for funds; and General Claims appropriations are usually used as sources for such transfers. For example, during the recently concluded HIPC Audit, Ministry of Finance upon the authority of the Budget Committee disbursed US\$100,000 to the General Auditing Commission from a General Claims appropriation as a means of ensuring that the audits were not stalled due to lack of resources. It was the GAC, not the MOF that prepared the voucher for the US\$100,000 transaction and MOF duly paid as per the GAC's voucher. Accordingly, any good audit of General Claims for FY 2009/10 would not be substantive if it does not include an audit of whether the GAC properly applied the US\$100,000.

I would surmise that it was your realization of this fact that you arrived at the following conclusion in Volume II of the Final Audit Report of the MOF in count 264 on page 45:

"On follow up and given the material inconsistencies in the recording and reporting of General Claims, the Deputy Minister for Expenditure and the Auditor General agreed that a separate audit of the General Claims will be commissioned including management provision of all vouchers and related supporting documents to substantiate the expenditure reported in the Fiscal Outturn for General Claims. The commissioned audit will cover fiscal periods 2006/2007, 2007/2008 and 2008/2009."

Honorable Auditor General, you have agreed that a "separate audit of General Claims will be commissioned." This implies that whatever analysis of General Claims done during the audit of the MOF was somewhat peripheral and that the substantive audit will be commissioned subsequently. We at the MOF have been awaiting the formal commissioning of the audit. But what flabbergasts me is that even before the commissioning of the audit of General Claims, the Auditor General of all persons would grant an interview with FrontpageAfrica and proclaim:

*"The truth is that if the Government of Liberia can account for the 31 million General claims that they reported spent, if they can account for the 21 million that was reported in 2006/07, 2007/08. We are talking about almost US\$50 million plus, if they can account for that, I will resign and I will ask the European Union, I will pay the money back, which they have used to pay over the years. **They cannot account.**"*

In addition, I will quote a portion of a letter dated May 27, 2010 written upon your instructions by Deputy Auditor General Winsley Nanka to Deputy Minister of Finance for Expenditure and Debt Management Hon. Arthur Fumbah:

*"Surprisingly as Deputy Minister of Expenditure, you have not asked the Minister of Justice and LACC to investigate you, the Minister of Finance and other officials of the Ministry of Finance **for the missing millions, including the US\$54 million in general claims expenditure unaccounted for.**"*

The separate audit of the General Claims for the fiscal period is yet to start but you are already advocating for Deputy Minister Fumbah and I to be investigated for the "**missing millions including the US\$54 million in General Claims.**" Just as Liberia entered the *Guinness Book of World Records* for conducting elections in 1929 that produced a total vote cast for the winning candidate that was over and above the total number of registered voters, I think we may well make our second entry into the Guinness Book for producing an Auditor General who even before the conduct of an audit will mislead the world that US\$54 million is missing. What is the basis for such a sweeping allegation? If you arrive at such reckless conclusion before the start of the separate audit of General Claims, then it implies that

the separate audit, from your vantage point, will be a mere academic exercise because you have already prophesied that US\$54 million is missing, and all you will try to do in during the audit will amount to fulfilling your prophecy.

But on a side note, Honorable Auditor General, do you really weigh the implications of your statements before making them? US\$54 million goes missing about two years ago and no one will feel the impact of such horror on the State until Auditor General, John Morlu, II, the Omniscient descends from his throne of glory and grants an interview to FrontpageAfrica. Jesus! Let's stop playing on the gullibility of our people like this. This is the height of unprofessionalism and treachery.

In your FrontpageAfrica interview, Honorable Auditor General, you did not only pass a verdict ("They cannot account!") before full trial, you went to the extent of putting your job as well as over hundreds of thousands of dollars you have received as compensation from the EU over the past three years as Auditor General of the Republic of Liberia on the line. Obviously, there is no gainsaying that you love your job as Auditor General as it makes you to bask in the sunshine of "fighting fraud, waste, and abuse" in our beloved country. Also there is no gainsaying that you have better use for your money than to let it go away in a reckless bet. Yet, you have put your job as well as your money on the line in this challenge.

Honorable Auditor, by spewing out these terribly unprofessional comments, you have violated the basic auditing principle of "independence" in so far as the audit of the US\$54 million in General Claims for the two fiscal periods is concerned. If you don't know or might have forgotten or might not just be taking it seriously, the **INTOSAI (International Organization of Supreme Audit Institutions) Code of Ethics for Auditors in the Public Sector** deals with, inter alia, issues of "Independence, Objectivity, and impartiality". You boast of conducting your audits in line with INTOSAI standards, but let me refresh your memory by referring you to Chapter 3 of the **Code of Ethics for Auditors in the Public Sector** which deals with "Independence, Objectivity, and Impartiality" where it is clearly stated:

"It is essential that auditors are independent and impartial, not only **in fact** but also **in appearance**. In all matters relating to the audit work, independence of an auditor should not be impaired by personal or external interests. *Independence may be impaired, for example, by external pressure or influence on auditors; prejudices held by auditors about individuals, audited entities, projects or programmes...*"

You harbor and openly project your "prejudices" about the managers of government resources. In your view, "they cannot account" for General Claims because they are "corrupt." Are you right or wrong? The simple answer is whether you are right or wrong cannot be decided by you. **Therefore, we take up your challenge and by so doing state categorically that you should do the ethically proper thing by recusing the GAC from the audit of the General Claims.** The audit of General Claims by the GAC is now akin to a defendant accepting a Judge to continue to sit on his case after the Judge had clearly pronounced in open court even before the full trial can begin, "You are guilty. There is no way you can prove yourself innocent. If you prove yourself innocent, then I will resign and refund all the money that the Government has paid me since my appointment as Judge." If the Judge who made these prejudicial comments were to sit on the case, the final ruling that he/she will hand down is unequivocally clear even before the full trial starts – the defendant will be adjudged guilty!

It is in recognition of this that Judges steer clear from making opinionated comments in the public, for this may be interpreted as prejudice, thereby rendering the Judge ineligible to handle many cases as handling such cases will project an appearance of partiality and lack of fair-play. **Judges are to the legal world as auditors are to the financial world.** In essence, an Auditor General is the Judge on financial matters and should therefore not make comments or take positions that question his/her independence. Honorable Auditor General, you may argue that despite your prejudicial comments, you will behave professionally in the audit of the General Claims and therefore the GAC should proceed to perform its statutory mandate. If we assume that you will be fair – that is accepting that you are wrong where the facts adduced in the audit contradict your “they cannot account” verdict, auditing standards will still be violated if you were to audit General Claims; because in this case, while you will be independent **in fact**, you will still not **appear** to be independent because of your earlier prejudicial verdict and prophecy. It will be difficult for any prudent person to believe that you have the courage and honor to admit any professional lapse, especially in light of your latest comment that “only Jesus Christ can save anyone whose name is highlighted in your audit.”

By these comments you arrogate onto yourself the powers of scrutiny and oversight assigned to the Legislature and the powers of adjudication assigned to the Judiciary. You are assuming that your audit findings are sacrosanct and final, and therefore the Legislature cannot conduct investigations to ascertain their solidity and/or shallowness and Judiciary will only need to rubber-stamp your verdict when the “indictees” go to court. By evincing a posture of infallibility and omniscience, everyone knows that even in light of facts to prove you wrong, you will prefer to stick to wrong conclusions and verdicts rather than “lose face” by owning up to your lapses and correcting same. Auditing standards state that for an auditor to be independent, he/she must be independent in fact **and** in appearance. Note the use of the word “and”, meaning satisfying one of the conditions for independence and not the other, does not make one independent. Both conditions must be satisfied. To put it simply, if **in fact** an auditor is independent but it is difficult for the public to believe that he can proceed with an independent mental attitude during the conduct of his audit, then the auditor is considered by Auditing Standards not independent and should therefore not conduct the audit. Similarly, the auditor may **appear** to be independent based on how he projects himself, but if in the conduct of the audit he was **in fact** not independent, then indeed he was not independent according to auditing standards and should not render any audit opinion as this will amount to a violation of Auditing standards.

In light of the above, I request that we (both MOF and GAC) work jointly with the Legislature and the President in selecting an independent auditing institution to conduct the audit of General Claims. This will protect the integrity of the audit and will decide whether or not you should “resign and pay back all the money the EU has paid you since you assumed the post of Auditor General”. Of course, the GAC will be a key player in crafting the Terms of Reference of the audit. Failure or protest on your part to accept this route will only prove that your media challenge that US\$54 million in General Claims cannot be accounted for was just another bombastic utterance meant to grand stand and project others as corrupt and anti-people.

Honorable Auditor General, my attention was drawn to the last page of GAC’s Press Statement of May 19, 2010 as read by your Spokesman, Mr. Ernest Maximore where it is stated, “Taking responsibility is a mark of leadership.” What this implies is that you take full responsibility for all the comments contained in the Press Statement and will not try to pass the buck to the poor chap, Ernest Maximore, when the time comes for you to fully account for the reckless comments contained in the Press Statement.

In your Press Statement, you accused me and the President of “planting a woman (Ruth Bailey Yeaher) to attack the Auditor General integrity by falsely accusing him of sexual harassment.” I have better employment for my time than to join you on this track of pettiness, for it is left with you to convince the public about how the President and I will “plant” a woman in the GAC to attack you when the obvious fact is that the very woman in question was employed in the GAC before you became Auditor General. Unlike you who claim omniscience and omnipotence, I don’t have the sense and the power to manipulate a married woman to falsely accuse you of sexual harassment. My only hope is that what you are being accused of is false and that the gullible public will not jump to negative conclusions on your social character but will consider you innocent until proven otherwise. So my brotherly advice to you is to refrain from scapegoating and as advised in a recent FrontpageAfrica editorial, give the young lady “due process” through a credible investigation as per the GAC Human Resource Handbook.

But to conclude on this subject, I will paraphrase a statement in your May 19, 2010 Press Statement. If this was in America, Europe or any serious country that is committed to protecting the rights and dignity of women, you would have been in a state of hell with the justice system, trying to vindicate yourself because sexual harassment is an extremely grave charge to be leveled against any public official. But lucky you, you are in Liberia where to deflect attention from the real issue of sexual harassment, all you have to say is, “They are after me because I am fighting corruption.” Lucky you, you are in Liberia where women unfortunately are still doubly victimized – they get sexually harassed by men daily at the work place with impunity; and when they muster the courage to speak out publicly on their ordeal, they again come under an avalanche of harassment and attacks from the public who still think that part of the job responsibilities of a woman is to unquestionably yield to the sexual advances of her male bosses.

Again, I lift another quote from your Press Statement,

“The issue between GAC and the Minister of Finance is General Claims. General Claims constitute 20 percent of the National Budget. In 2006/07, it was reported that Government spent US\$23 million on General Claims. In 2007/2008, Government reported that it spent US\$31 million on General Claims. This 54 million spent in the two years. **General Claims is managed by the Budget Director and the Executive Mansion.** Minister Ngafuan served as Budget Director during the period under audit. If Government can fully account for the General Claims of US\$54 million, Auditor General will resign.”

Honorable Auditor General, I am happy that after nearly two months of putting the public under the impression that I stole more than US\$5M from the Ministry of Finance during 2007/08 fiscal year, a period when I was not Minister of Finance, and after making my dear mother, my poor sisters and my five year old daughter to be the unfortunate victims of ridicule and taunts from the gullible public, you can now state that the issue between the “GAC and the Minister of Finance is General Claims”. As stated earlier, the HIPC Audit recently conducted was the audit of the Ministry of Finance, not the consolidated accounts of Government. While it is true that the Ministry of Finance manages the entire budget process for the whole country, the Ministry has its own budget which it executes subject to the same controls and guidelines followed by other Ministries. General Claim’s appropriations are separate from allocations made to the Ministry of Finance. *Mr. Auditor General, by saying that the issue you have with me is General Claims, you have finally agreed with me that I could not have stolen from or mismanaged the Ministry of Finance’s budget during FY 2007/08 when I was not a Minister of Finance.* I am happy that after nearly two months of haggling, you can arrive at this conclusion. My only request is that you make sufficient clarification to the public on this issue in order to correct the harm you have done to my hard-earned reputation.

Honorable Auditor General, you state that the issue between GAC and me is General Claims, not how the Ministry of Finance Budget for FY 2007/08 was managed or mismanaged. Now, let's come to the issue of General Claims. Before delving deeper here, I would like to correct what I consider a bold-faced misrepresentation of the fact in your Press Statement. In furtherance of your sinister attempt to put me and the President at the center of scandal and public derision, you had no compunction to blatantly mislead the public that General Claims is managed by the Budget Director and the Executive Mansion. I am certain that given your desperate attempt to portray me as corrupt, even if I had been the Chairman of the Governance Commission before becoming Minister of Finance, you would have said that "General Claims is managed by the Chairman of the Governance Commission and the Executive Mansion." For it is not about the truth; it is about using the cloak of the Auditor General to make Ngafuan to appear corrupt. As our Auditor General, your sense for the facts and accuracy should be the sharpest in Government. Auditors are meticulous and their grasp of the facts is remarkable. For the sake of the record, let me lay bare the facts since our Auditor General may not be aware of them or may be engaging in deliberate deception.

Before the merger of the Bureau of the Budget into the Ministry of Finance, the Budget Director was one of six high level government officials who sat on the Budget Committee. The Budget Committee is chaired by the Minister of Finance and also includes as members the Minister of Planning, the Minister of State for Finance & Legal Affairs, the Director General of the Civil Service Agency (CSA), and the Director General of the General Services Agency (GSA). The Committee is a subset of the Cabinet responsible to advise the President and the full Cabinet on issues relating to the formulation and execution of the National Budget. The Committee also evaluates and approves requests for additional funding that comes after the passage of the National Budget (for example, GAC's latest request for additional US\$100,000 to facilitate the HIPC Audit) and approves the source of transfer of funds to meet such requests. After approval of the Budget Committee, the Minister of Finance or the Deputy Minister of Finance acting upon the authority of the Minister of Finance and the Budget Committee writes the Budget Director (now the Deputy Minister of Finance for Budget) to effect the approved transactions by raising the necessary allotment and/or budget transfer.

As stated earlier, additional demands for funding are usually serviced through General Claims' appropriations as it is extremely difficult for any Spending Entity to accept ceding some of its own budgetary appropriations to solve funding requests from another Spending Entity. But as stated earlier, not every payment from a General Claims appropriation must be elevated to the Budget Committee for approval. For instance, in the payment of County Development Fund, the Ministry of Finance acts upon a letter of instruction from the Minister of Internal Affairs stating that a county has met all the requirements as laid down in the Budget Act for the disbursement of its share of the County Development Fund into the County's Account. The Minister of Finance or an appropriate Deputy transmits the communication from the Minister of Internal Affairs to the Budget Director (now the Deputy Minister of Finance for Budget) to raise the necessary allotment. The job of the Budget Director (now Deputy Minister of Finance for Budget) is to issue allotments against appropriations, whether it is ministry/agency specific or non-ministry/agency specific as is the case with most General Claims appropriations.

So Honorable Auditor General, in light of these facts, it is unfortunate that you would put the public under the impression that the management of General Claims is the exclusive preserve of the Budget Director and the Executive Mansion. The Minister of State for Finance sits on the Budget Committee but he/she has no extra powers on the Budget Committee as compared to, say, the GSA Director General.

The Budget Director was just one of six members of the Committee and issued allotments against General Claims appropriation upon instructions from the Chair of the Budget Committee who in turn acted on the authority of the full Budget Committee or on letters of instructions from relevant Heads of Spending Entities that have oversight responsibility over a General Claims appropriation.

But let's get to the issue you have with me as regards General Claims. During the conduct of the audit and after you issued the Draft Audit Report, officials and other personnel of the Ministry of Finance routinely gave you and your audit team information and clarification. You interacted with Deputy Ministers Fumbah and Mawolo as well as MOF Budget and Finance Director Nathaniel Konjay and Acting Comptroller General Hanson Kiazolu throughout the conduct of your audit.

Interestingly, during the conduct of the HIPC Audit, you and I met in your Office once and we talked countless times on the phone as regards what we could do to elicit full cooperation from auditees. I became your Ambassador, urging every government official or employee to fully cooperate with the GAC in the conduct of the audits. Again, not once did you hint that you had an issue with General Claims about which I personally would be required to give GAC clarifications; neither did you invite me on the phone to come over to the GAC to clarify any confusion.

In fact, in your draft report while you mentioned the Budget Committee and the then Deputy Minister of Expenditure and then Comptroller General to account for General Claims, **you did not mention my name personally in the draft report.** Therefore, appropriate officers of the Ministry of Finance endeavored to clarify all the issues you raised with respect to the General Claims. What confounded me was that in the final report, you specifically pinpointed me along with the Budget Committee and former Deputy Minister Smith and former Comptroller General Boker to account for **US\$1.651M** representing, according to you, committed expenditure from the Bureau of General Accounting that were not supported by allotments document from the Bureau of the Budget. My issue is that why would you make reference to the Budget Committee, of which I was a part, and then separately list my name to account. Isn't this a case of double counting? Why did you not list the name of Antoinette Sayeh, Minister of Finance and Chair of the Budget Committee separately? Why did you not list the name of Dr. Toga McIntosh, member of the Budget Committee, separately? Why did you not list the name of Dr. William Allen, member of the Budget Committee, separately? But you chose to do so with my name, and I question your motive for doing so, especially given the fact that you did not do so in the draft.

If you had any issue for which I had to personally account, you could have sent me a personal invitation, whether in writing or verbally on the phone, and I would have obliged to give my Honorable Auditor General all the answers he needed. Did someone tell you something very egregious about me after you issued the draft audit report that warranted a special mention of my name to account in the final report? If so, you were professionally obligated to confront me with the accusation so as to give me the opportunity to clarify before finalizing your report. But apparently, your aim is for me to account to the Liberian press and not to you and the GAC. Apparently you relish taking potshots at people's hard earned reputation and sit back in your chair of mischief while that person tries to set the record straight with the gullible public.

Now on the issue of the US\$1.651M for which you want the Budget Committee (Antoinette Sayeh, Toga McIntosh, Morris Saytumah, William Allen, Williard Russell, and Augustine Ngafuan), Roderick Smith, James Boker, and Augustine Ngafuan to account (note the double counting of my name), let me again state that I am prepared to personally prove that I did not steal a cent of public funds. Since you admit that a “separate audit of the General Claims will be commissioned”, I am awaiting the audit which you and I will agree cannot be conducted by you and the GAC in light of your latest challenge that if we account for General Claims, you will resign and retribute your three year salary to the EU.

Honorable Auditor General, another quote from your Press Statement:

“Minister Ngafuan and Assistant Minister Flomo must take full responsibility for preparing, signing and submitting fraudulent financial reports to the National Legislature, the President, the Liberian people, the international partners, and the Auditor General. If this was in America, Europe or any serious country that is committed to accounting for public funds, Minister Ngafuan would have been locked up. Preparing, signing, and submitting fraudulent financial reports are CORRUPTION.”

Honorable Auditor General, you use the words “fraud” and “corruption” so loosely that you have diluted their essence and effect because in Morlu-dom, every government official is fraudulent and corrupt. The unintended consequence of your misguided use of these words is that the real fraudulent and corrupt people are shielded in your joint labeling and commingling of people who are honestly and diligently fighting corruption with those who may really be perpetrating corruption. If you don’t know, Honorable Auditor General, corrupt people in government rejoice each time the Auditor General wrongly labels an anti-corruption crusader in government as corrupt; corrupt people pray for the day when every effective anti-corruption fighter is eliminated and, knowingly or unknowingly, you are playing into their hands and quite ironically, are promoting corruption in government. If the war against corruption must be won, commitment from one individual called Auditor General is not sufficient. There should be a coalition of anti-corruption crusaders in government who must synchronize and synergize their individual efforts from their respective vantage points in order to put corruption in check. Since I entered government in 2006, I have been an anti-corruption pillar, and your unfortunate mislabeling will not change my anti-corruption posture. As I said once, I don’t need a GAC to prevent me from corruption. My commitment to the anti-corruption fight is intrinsic and comes from my long history as a drum major for change in our beloved country, whether in my capacity as a student leader, a poet or a government official. Government officials should do the right thing **in spite of** the GAC, not **because of** the GAC. If officials of government are not intrinsically and fundamentally committed to the anti-corruption fight, all that the GAC can do will amount to a scratch on the surface.

Now let’s get to the crux of the issue. You charge me and Minister Flomo with fraud and Corruption for submitting fraudulent Fiscal Outturn to the Legislature. Herein lies the problem! You unwittingly have given answers to those who had been wondering why your audits end up with huge lists of corruption “indictees” when other professional auditors don’t arrive at similar conclusions. (The findings of reputable international CPA firms who audited the Central Bank and the Ministry of Health are two cases in point.) In short, in your world, misstatements or errors don’t exist - everything amounts to fraud and corruption. If you don’t know, there is a legal difference between error and fraud. “Error” implies a misstatement or an omission that is not done intentionally. When it is proved that a misstatement or an omission was done intentionally, then fraud exists. To be precise,

ERROR=MISSTATEMENT/OMMISSION – INTENTION, while FRAUD = MISSTATEMENT/OMMISSION + INTENTION.

Honorable Auditor General, if you did not read, any Fiscal Outturn issued by the Ministry of Finance is labeled “DRAFT OR UNAUDITED”. Why do we do so? We do so because we recognize the possibility that in spite of whatever due diligence we do, misstatements, omissions, or errors may still exist, especially given the capacity constraints we have in government and the lack of adequate automation. Again, if you don’t know, this is precisely why we have an Auditing Commission – to come and counter-check in order to give a higher level of assurance to third parties. In the conduct of the audit, the auditor may obviously come across misstatements and/or errors. All the Auditor needs to do is to bring it to the attention of Management for the necessary adjustments or corrections; it is only when Management refuses to make the necessary adjustment or corrections that the Auditor will create a big issue. Unfortunately for us, when our Auditor General discovers misstatements or errors in our “UNAUDITED” reports, he chalks it up to “FRAUD” and proclaims to the Press and the general public that he has caught a “thief” who should be locked up in prison. No wonder why the frequent use of the word “indictment” by our Honorable Auditor General.

Honorable Auditor, if a Minister of Finance should sign an Outturn only after he/she is 100% convinced that it contains no misstatements, omissions, or errors, then no Minister of Finance will sign any financial report or Outturn until it is firstly audited by an auditing firm or the GAC; and even at that, the possibility of misstatement cannot be reduced to zero. So Honorable Auditor General, if you don’t realize, if we push this argument to its logical conclusion, we would have found the necessary justification for the dissolution of the GAC. Because all a Minister of Finance will do is to hire an independent auditing firm to audit all draft Fiscal Outturns before he/she can sign them. But if we will be spending huge amounts of money to get such an audit assurance from independent auditors, the argument can be made that we don’t need to spend another huge sum of money on a GAC audit as doing so will amount to “waste” of government’s scarce resources.

To conclude on this subject, let me inform you that in America or Europe or “any serious country”, they lock people up for “**fraudulent** financial reporting.” The key word is “**fraudulent**”. In essence, if we were in America, I will not be locked up because I never and will never engage in any fraudulent financial reporting. Of course, if I were in Morlu-dom, where everything amounts to fraud, I would not only be locked up but will also be cremated alive and my ashes buried at the bottom of the bottomless pit.

Honorable Auditor General, I would just like to give you some candid, brotherly advice and hope that you will take it seriously by coming down, even if just for a brief moment, from your high horse of omniscience, where you make no mistakes because you are the Father in the Trinity and even Jesus Christ, the Son, cannot save anyone whom John Sembe Morlu, II, the Father, has “indicted” in His audit report; as audit reports or findings from John Sembe Morlu, II, the Father, are like ten commandments handed down from Heaven and given to Moses on Mt. Sinai. It is this posture of omniscience that is leading you to refuse to admit that you misrepresented the fact on page 4, Volume II of the Final Audit Report of the Ministry of Finance where you list the name of Hon. Matthew Flomo as an Assistant Minister of Finance for Expenditure during the period under audit (July 1, 2007 – June 30, 2008) when the fact is that Flomo only became an Assistant Minister of Finance in November 2008, months after the end of the audit period.

Also it is this posture of omniscience and professional arrogance that has led to countless number of civil servants to be deprived of their just salaries for months. After conducting an audit of the payroll of some government ministries with the aim of identifying ghost names, the GAC obviously erred on some of those listed as “ghosts” when the Auditor General wrote the Ministry of Finance requesting the deletion of their names from the Government payroll. These innocent, legitimate civil servants have been thronging the Ministry of Finance demanding their pay. We in turn at Finance have asked that they go to the GAC and authenticate themselves and receive a letter from the Auditor General admitting that the GAC erred and asking Finance to re-instate their erroneously deleted names on the payroll. Many of these hapless citizens visit the GAC requesting you to rectify your error. But you don’t act on their issue with dispatch and make some of them to wallow in misery for months. Where you can no longer delay because of the extreme desperation of a particular case, you try to shield yourself by not writing back to admit the error and request the re-instatement.

Since the Father, John Sembe Morlu, II does not make errors and “only Jesus Christ can save” anyone labeled as “ghost” by Him, you try to save face by not writing yourself to correct your harm but instead request a junior GAC officer to write. A case in point is that involving one Mr. Harris S. Saydee whose name was recommended for deletion from the MCSS payroll after a payroll verification exercise conducted by the GAC with funding received from USAID. After you noticed that the GAC was in error, you could not muster the professional courage, because of the many public utterances attributing perfection to yourself, to personally admit the error because that would again contradict your recent statement that “If I indict you in my audit report, only Jesus Christ can save you.” What did you do? You cunningly requested a Junior Officer, Mrs. Nyounweah F. B. Tamba to write the Ministry of Finance thus: ***“Our recommendation for deletion of his name from the payrolls cannot be upheld. We regret any inconvenience caused.”***

Interestingly, the letter is signed by Mrs. Tamba **“For: Auditor General, RL”**. Why put yourself in such a tight professional corner, Honorable Auditor General? But let me inform you that I have instructed all staff of the Ministry of Finance not to honor any letter recommending deletion from or re-instatement to the GOL Payroll of any civil servant until such letter is personally signed by the Auditor General, or when he is out of the country, his Deputy. You write personally to delete the names of the “ghosts”; therefore, if the “ghosts” resurrect, you will have to write personally for their re-instatement.

Finally, let me conclude with this last quote from your recent press interview:

“I think they are not even thinking. Let’s take for example, your Auditor General is bad, what good is that going to do for you? If you claim that your Auditor General is a crook, he is corrupt, he is sexual harasser, he is door breaker, he is a gangster. If you diminish and damage your own government because the Auditor General is a high ranking member of the Liberian government. I am not an alien, I am not an outsider. So for one institution that fail under Mrs. Sirleaf, others have failed too. So if you tell EU and all the international partners that our Auditor General is bad, how is that going to help you.”

Honorable Auditor General, what I honestly request is for you to repeat this statement three times (just as Peter did in the Bible), then you will realize the magnitude of the harm you have attempted to inflict on me and our dear country. If you don’t get it yet, let me paraphrase your own statement:

*I think he (the Auditor General) is not even thinking. Let's take for example, your **Finance Minister** is bad, what good is that going to do for you? If you claim that your Finance Minister is a crook, he is corrupt, he stole US\$54M... If you diminish and damage your own government because the **Finance Minister** is a high ranking member of the Liberian government who makes the country's case for development financing to the IMF, the World Bank, the ADB, the US government and other multilateral and bilateral partners, how is that going to help you, Honorable Auditor General?*

For over two months, you have endeavored to make me appear corrupt in the eyes of our people. You have tried to destroy what I labor throughout my four decades on this earth to build – my reputation. You have caused insults and threats to be rained on me, my family and my friends as we get threatened daily by members of the gullible public that they will level with me for “stealing” their country's money. In the context of Liberian history, you know these comments are extremely dangerous.

In any case, let me inform you that if your mission is to ensure that an honest, diligent, anti-corruption pillar is destroyed so that you can laugh your usual mischievous laugh, you are up for the greatest frustration ever. Note that you can fool some of the people some of the time, not all of the people all of the time. Yes, you have capitalized on the gullibility of our people for far too long. But though our people may be slow learners, they will one day learn. And when they do, they will be very unforgiving; and all the mischievous devices you have planned for me will boomerang on you.

Honorable Auditor General, you know, unlike you, I usually don't write long letters. But I felt that after being a recipient of voluminous letters written by you on countless occasions, I wanted to reciprocate your generosity and kindness. Have a nice day.

Regards.

Sincerely yours,

Augustine Kpehe Ngafuan
Minister of Finance

CC : H. E. Madam Ellen Johnson-Sirleaf/President, Republic of Liberia
Hon. J. Alex Tyler, Speaker, House of Representatives
Hon. Cletus S. Wotorson, President Pro-Tempore, Liberian Senate
Hon. Jonathan Banney, Chairman, Senate Committee on Public Accounts
Hon. James Biney, Chairman, House Committee on Public Accounts
H. E. Attilio Pacifici, Country Director, European Union
Cllr. Christiana Tah, Minister of Justice
Cllr. Frances Johnson-Morris, Chairperson, Liberia Anti-Corruption Commission
Civil Society Organizations
The Media