

# REPUBLIC OF LIBERIA

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## SERVICE DELIVERY CHARTER

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FOR THE PERIOD 2025 -2027

[Date of Approval]

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## LIST OF ACRONYMS

ACCA	Association of Charter Certified Accountant
BCC	Bomi Community College
BSE	Bureau of State Enterprise
CARI	Central Agriculture Research Institute
CFE	Certified Fraud Examiner
CIA	Certified Internal Auditor
CPA	Certified Public Accountant
DDGA	Deputy Director General for Administration
DDGAS	Deputy Director General for Audit Services
DDGSA	Deputy Director General for Special Audit
DG	Director General Internal Audit Agency
FDA	Forestry Development Authority
GSA	General Services Agency
GOL	Government of Liberia
GTMS	Global Tracking and Maritime Solutions
IFMIS	Integrated Financial Management Information System
LiMA	Liberia Maritime Authority
LRA	The Liberia Revenue Authority
LTA	Liberia Telecommunication Authority
MACs	Ministries, Agencies, and Commissions
MFDP	Ministry of Finance and Development Planning
MOCI	Ministry of Commerce and Industry
MOH	Ministry of Health
MOJ	Ministry of Justice
MOS	Ministry of States for Presidential Affairs
NaFAA	National Fisheries and Aquaculture Authority
NBC	National Bureau of Concession
NLA	National Lottery Authority
NOCAL	National Oil Company
Pentana	Audit Software
PCC	Paynesville City Corporation
PPCC	Public Procurement and Concession Commission
SDC	Service Delivery Charter

## **FOREWARD**

Dear Customers.

We are pleased to present to you the Charter of the Internal Audit Agency (IAA) for the forthcoming three years 2025-2027. The Service Delivery Charter (SDC) will serve as a guide and basis for our services to the public, including the quantity, quality, and conditions of services that to be provided. The Charter also provides information about your rights and the channels through which you can report and get redress when your rights are violated or when our services do not meet required standards.

With this Charter, we are committing ourselves to provide services at the highest possible standards and would We'll do our best to ensure effective implementation of the Charter. We welcome feedback from the public so that we can continuously improve on these standards and by extension, the quality of our services, for the betterment of the People of Liberia.

The IAA also recognizes that the delivery of quality service can only be achieved through a motivated professional workforce. We shall therefore continue to invest in our staff and retrain them on a continuous basis. By outlining its commitments to you, the Agency is seeking to match its quality of service to customers' needs and expectations. The IAA therefore looks forward to continuous support from the public as it embarks on implementing this Service Charter.

David A. Kemah, CPA

**Director General**

**Internal Audit Agency**

## **ACKNOWLEDGEMENT**

A document like this takes the collective effort of numerous stakeholders, tirelessly contributing to the initiation, information gathering processes, document completion, and most importantly, to the effective implementation of this all-important document.

Accordingly, our sincere appreciation goes to the President of the Republic of Liberia, His Excellency, President Joseph N. Boakai, through whose signature initiative, the Performance Management and Compliance System (PMCS), this requirement for service excellence was instituted. Our profound appreciation also goes to the Director General of Cabinet, Hon. Jordan Sulonteh, and the staff of the Cabinet Secretariat, for their guidance and support with this noble initiative.

The development of this Charter would not have been possible without the vital technical assistance from the International Consultant, Mrs. Doris Idahor.

Our appreciation also goes to the Office of the President for their valuable contribution and inputs to the development of this Charter. Your consistent focus and efforts have brought remarkable progress with the successful completion of this project.

Finally, our deepest appreciation goes to our many hardworking and dedicated staff, particularly the frontline employees, who daily represent the IAA in interfacing with our valued customers and providing quality services to meet their needs. Your efforts and professionalism will bring to life the spirit of this Service Delivery Charter.

**Mohammed B. Korleh, CA**  
**Deputy Director General for Administration**  
**Internal Audit Agency**

# **1 INTRODUCTION**

## **1.1. Background**

The IAA is an arm of the Government of Liberia (GOL), responsible for establishing, directing and controlling internal audit functions in all public sector entities in Liberia. The Agency has the mandate to promulgate policies and standards to guide and regulate the practice of internal auditing and internal auditors in the public sectors of Liberia.

This Service Delivery Charter (SDC) for the IAA constitutes a social contract, commitment and agreement between the Agency and citizens of Liberia. It sets out our services and responsibilities to continuously improve performance and quality of services to citizens. It enhances and fast tracks the delivery of services to improve the lives of our people. The SDC enables service beneficiaries to understand what they can expect from us and forms the basis of engagement between IAA and citizens.

## **1.2. Rationale**

The rationale for the development of this Service Charter is to guide the delivery of quality services to the people and ensure optimal utilization of limited resources in the shortest time possible. The Charter explains what IAA is supposed to provide in terms of services, as well as eligibility conditions for accessing these services. The charter will also serve as a benchmark to assess the Agency's performance, as defined by our mandate and the GOL's development plan.

The SDC shall allow the IAA to:

- Define the services offered to stakeholders
- Outline the service standards that underpin the services offered
- Inventory our commitments towards meeting the general and specify needs of our stakeholders.

## **1.3. Objectives**

The objectives of the service charter are as follows:

- 1.3.1.** Improve service delivery culture of public institution to the general public
- 1.3.2.** Clarify IAA's roles and responsibility in the public sector and the rights and obligations of each of the parties.

- 1.3.3. Reinforce the commitment between partners to service delivery improvement for the benefit of all stakeholders
- 1.3.4. Acknowledge and reward good performance
- 1.3.5. Professionalize and encourage excellence in the public service
- 1.3.6. Facilitate a process of defining service standards in various departments
- 1.3.7. Strengthen processes and initiatives that prevent and combat corruption
- 1.3.8. Strengthen the culture of transparency and equity.
- 1.3.9. Ensure an effective, efficient and responsive IAA.

#### **1.4. Scope of Application**

This charter shall apply in respect of our assurance and consulting services to public sector entities to evaluate and recommend improvements to the systems of governance, risk management and controls.

## **2 WHO ARE WE**

The IAA is the public sector internal audit institution responsible for establishing, directing and controlling internal audit functions in all public sector entities in Liberia. The Agency has the mandate to promulgate standards and policies to the guide and regulate the practice of internal auditing and internal auditors in the public sector of Liberia.

### **2.1. Vision**

The vision of the IAA is to become a professional internal audit service provider that adheres to national and international standards and be the sole authority on internal audit matters in the public sector of Liberia.

### **2.2. Mission**

The mission of IAA is to provide an independent, objective assurance and consulting services designed to add value and improve the operations of public entities by bringing a systematic and disciplined approach to evaluate and recommend improvements to the systems of governance, risk management and controls.

### **2.3. Values**

**Our core values are:**

1. Integrity – being honest and straightforward and taking responsibility for our actions.
2. Objectivity – being unbiased, impartial and making balanced assessment of all relevant facts and not subordinating our opinions to others on audit matters.
3. Confidentiality – maintaining the confidentiality of information and not disclosing information to unauthorized parties without legal authority or professional responsibility to do so.
4. Competency – being capable of providing and improving the service quality to stakeholders.

### **3 OUR CUSTOMERS**

Our customers are essential to our success. They include public sector entities that receive public funds and provide services to the public. They are:

1. Ministries and agencies
2. State owned enterprises and autonomous agencies
3. The National Legislature
4. The Judiciary
5. Local and municipal governments
6. Individuals and organizations that transact with government agencies and authorities.
7. Donors and partners
8. The citizens and People of Liberia.

### **4 OUR COMMITMENT TO YOU**

We are committed to respecting the rights of our customers, including:

1. The right to review and appeal;
2. The right to lodge a complaint;
3. The right to privacy and confidentiality;
4. The right to get full information (freedom of information)
5. The right to access services, facilities and information in a manner which meets customer needs.



## **5.1. Service Guarantee**

The IAA will provide you with high quality service by:

1. Actively listening and acting responsively to your needs
2. Smiling to our customers to create a warm and friendly environment
3. Providing excellent and largely error-free services that assures the welfare of our customers

## **5.2. Service Standards**

We undertake to provide service of a high quality. In this regard we aim to:

1. Attend to all inquiries promptly
2. Acknowledge written complaints within 5 days
3. Deal with written request within 14 days

When you communicate with our stakeholders, we will:

1. Be courteous
2. Willingly assist you and be responsive to your needs
3. Treat you fairly and professionally
4. Be sensitive to diversity issues
5. Be accountable and adhere to sound business practices

When we perform services for you, we will:

1. Explain our services and deliverables to you
2. Aim to exceed your expectations
3. Demonstrate technical and professional competence in providing our services
4. Respect and maintain customer confidentiality.

After we have performed our service, we will:

1. Use our customer survey to seek feedback on our performance
2. Review the feedback you provide to measure our performance and initiate further improvements
3. Maintain our customer confidentiality beyond the term of our commitment

## **5 DEALING WITH COMPLAINTS**

The IAA will engage stakeholders from time to time to improve its service delivery. The Agency will receive and respond to complaints in accordance with its service standards.

We respect the right of stakeholders to complain if our services are poor or unsatisfactory.

In this regard,

1. Your writing must be addressed to the Director General of the IAA
2. We will investigate and respond to complaints within 21 days of receipt
3. We will apologize and take corrective measures if it is our fault
4. We will maintain a complaint registration and follow-up mechanism
5. We will treat any information on fraud and corruption seriously
6. You may use our official Contact details on our website to report fraud, corruption and any unusual treatment by our staff.

## **6 WHERE WE ARE FOUND**

The IAA is located on the Tubman Boulevard in Congo Town, Monrovia. Our auditors are currently assigned in 91 of the 148 public sector entities in Liberia. Our central offices are opened from Mondays thru Fridays from 9:00 AM to 5:00 PM daily.

No.	Planned Activities	Key Performance Indicators	Cost US\$	Timeline	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email
1.	Qualify internal auditors as CIA	18	27,000	2025 - 2027	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
2.	Qualify auditors as professional accountants	6	18,000	2025 - 2027	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
3.	Train auditors in laws and regulations	100	14,500	2025 - 2027	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
4.	Attend foreign training and capacity building events	5	32,500	2025	DG Office	David Kemah dakemah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
5.	Finalize and implement IAA Regulations	1	1,300	2025	DG Office	David Kemah dakemah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
6.	Finalize and implement Audit Manual	1	2,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
7.	Finalize and implement quarterly and	2	1,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr

No.	Planned Activities	Key Performance Indicators	Cost US\$	Timeline	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email
	annual report templates						
8.	Finalize and implement HR policies and procedures	1	1,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
9.	Finalize and implement accounting and finance manual	1	1,500	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
10.	Finalize and implement procurement manual	1	1,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
11.	Finalize and implement professional ethics and code of conduct	1	1,300	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
12.	Finalize and implement performance management	1	1,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr

No.	Planned Activities	Key Performance Indicators	Cost US\$	Timeline	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email
	and reward program						
13.	Acquire land for IAA HQ	TBD	10,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
14.	Construct and furnish IAA HQ	TBD	1,500,000	2025-2027	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
15.	Automate risk assessment processes	1	15,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
16.	Automate audit planning processes	1	15,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
17.	Automate audit fieldwork processes	1	15,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
18.	Automate audit communication and reporting processes	1	15,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
19.	Automate audit recommendation	1	15,000	2025	Audit Services	James Kerkulah	David Kemah

No.	Planned Activities	Key Performance Indicators	Cost US\$	Timeline	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email
	follow-up processes					jkerkulah@iaa.gov.lr	dakemah@iaa.gov.lr
20.	Automate accounting and finance processes	1	25,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
21.	Automate procurement processes	1	25,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
22.	Automate HR processes	1	25,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
23.	Procure computers	250	300,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
24.	Procure other office equipment	80	75,000		Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
25.	Procure stationery and office supplies	60	25,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
26.	Procure vehicles	5	250,000	2025	Administration	Mohammed B. Korleh	David Kemah

No.	Planned Activities	Key Performance Indicators	Cost US\$	Timeline	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email
						mbkorleh@iaa.gov.lr	dakemah@iaa.gov.lr
27.	Procure furniture and fittings	45	80,000	2025-2027	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
28.	Conduct risk assessments	90	38,500	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
29.	Develop risk-based work plans	90	15,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
30.	Conduct compliance audits	24	144,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
31.	Conduct financial audits	30	180,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
32.	Conduct performance audits	10	60,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
33.	Conduct procurement and HR audits	15	90,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr

No.	Planned Activities	Key Performance Indicators	Cost US\$	Timeline	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email
34.	Conduct special audits	25	150,000	2025	Special Audits	Seiwon T. Seidi stseidi@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
35.	Conduct information systems audits	10	60,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
36.	Identify resident internal auditors	50	2,500	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
37.	Train resident internal auditors	50	75,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
38.	Redeploy resident internal auditors	50	3,500	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
39.	Develop scorecard	1	5,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
40.	Gather compliance data	180	20,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
41.	Evaluate entities' compliance	180	20,000	2025	Audit Services	James Kerkulah	David Kemah



No.	Planned Activities	Key Performance Indicators	Cost US\$	Timeline	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email
						jkerkulah@iaa.gov.lr	dakemah@iaa.gov.lr
42.	Publish compliance scorecards	180	20,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
43.	Recruit additional auditors	50	5,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
44.	Deploy internal auditors in additional entities	20	120,000	2025	Audit Services	James Kerkulah jkerkulah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
45.	Deploy auditors in the county treasuries and service centers	9	90,000	2025	Special Audits	Seiwon T. Seidi stseidi@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
46.	Hold roundtable discussions with heads of entities	8	40,000	2025	DG Office	David Kemah dakemah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
47.	Develop and distribute brochures on key facts about the IAA	200	5,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr

No.	Planned Activities	Key Performance Indicators	Cost US\$	Timeline	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email
48.	Hold working sessions with comptrollers, procurement and HR officers of entities	4	40,000	2025-2027	DG Office	David Kemah dakemah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
49.	Hold working sessions with GAC and other integrity institutions	2	30,000	2025	DG Office	David Kemah dakemah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
50.	Hold radio talk shows to discuss the role of IAA	25	37,500	2025-2027	DG Office	David Kemah dakemah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
51.	Develop jingles and dramas to sensitize the public about the role of IAA in fighting fraud, waste and abuse of public resources	40	60,000	2025-2027	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr

No.	Planned Activities	Key Performance Indicators	Cost US\$	Timeline	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email
52.	Establish IAA Friends clubs at various educational institutions in Liberia	25	125,000	2025-2027	DG Office	David Kemah dakemah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
53.	Hold national dialogues and symposia on IAA role in the public sector	2	50,000	2025	DG Office	David Kemah dakemah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
54.	Erect billboards of key information around Liberia	5	50,000	2025	Administration	Mohammed B. Korleh mbkorleh@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
55.	Engage foreign embassies to instill confidence and seek support for the IAA	10	5,000	2025	DG Office	David Kemah dakemah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
56.	Engage international organizations to instill confidence	20	1,500	2025	DG Office	David Kemah dakemah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr

No.	Planned Activities	Key Performance Indicators	Cost US\$	Timeline	Responsible Department	Name of staff in charge and work-email	Name of supervisor and work-email
	and seek support for the IAA						
57.	Hold dialogues and symposia with integrity institutions, including the GAC, FIA and LACC	4	40,000	2025	DG Office	David Kemah dakemah@iaa.gov.lr	David Kemah dakemah@iaa.gov.lr
58.	<b>Total</b>		<b>4,074,600</b>				

## 6.1 YOUR RIGHTS

Our stakeholders have the following rights:

1. Courteous behavior at all times.
2. Accurate, complete, timely and useful information.
3. Prompt and efficient service.
4. Redress and an apology for lapses in our service.

## 6.2 YOUR OBLIGATIONS

Our stakeholders have the following obligations:

1. Comply with laws and regulations
2. Implement audit recommendations on time
3. Provide resources needed for auditors to conduct audits
4. Provide access to documents for audit
5. Provide access to required personnel
6. Report any service delay and poor service quality