



Cabinet  
Secretariat

# REPUBLIC OF LIBERIA

## Ministry of State for Presidential Affairs

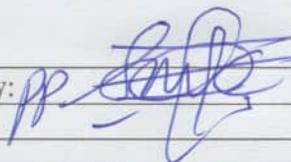
Executive Mansion  
Monrovia, Liberia

### Institutional Performance Management System (PMCS) Performance Targets

#### SECTION 1: Institution Details

*This section captures essential information about the institution, the PMCS focal point, and internal review. Please complete all fields accurately.*

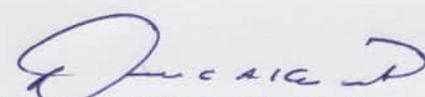
<b>Institution Name:</b>	<b>Internal Audit Agency (IAA)</b>			
<b>Sector:</b>	<b>TRANSPARENCY &amp; ACCOUNTABILITY</b>			
<b>Date:</b>	<b>April 21, 2025</b>			
<b>Prepared By:</b>	<b>Name</b>	<b>Position</b>	<b>Email</b>	<b>Phone #s</b>
	Amos Quermoullue	Director Internal Audit	aquermoullue@iaa.gov.lr	0770444197 0886549739
<b>PMCS Focal Person Contact:</b>	<b>Name</b>	<b>Position</b>	<b>Email</b>	<b>Phone #s</b>
	Amos Quermoullue	Executive Director/Audit	<a href="mailto:aquermoullue@iaa.gov.lr">aquermoullue@iaa.gov.lr</a>	0770444197
	Ralphena T. Sirleaf	Procurement Manager	sirleafalphena@gmail.com	00886512682 0770333828
	Yahie B. Conniff	Senior Accountant	ybconniff@iaa.gov.lr	0888623694

Reviewed By: 	James Kerkulah / Deputy Director General/ Audit Services (IAA)
--	--

**SECTION 2: Approval by Head of Institution**

*This section must be completed and signed by the Head of the Institution following internal validation of the performance targets.*

Name of Head of Institution: INTERNAL AUDIT AGENCY	Hon. David A. Kemah
Title: DIRECTOR GENERAL	Director General

  
Signature of Head of Institution:

10/12/25  
Date of Approval:

### SECTION 3: 2025 Performance Targets by Target Area (SMART Objectives, Accurate Requirements)

#### Target Area 1: Strategic Plan Development

**Target Requirement:** Develop/Update, launch, and implement the institution's Strategic Plan aligned with the ARREST Agenda for Inclusive Development (AAID)

**Expected Deliverables:**

- Updated/new strategic plan aligned with AAID
- Implementation roadmap with clear milestones
- Monitoring framework for strategic objectives

**Performance Indicators:**

- Strategic plan completed and approved by [date]
- Quarterly implementation progress reports

Key Objective	Expected Outcome	Q1 Milestone	Q2 Milestone	Q3 Milestone	Q4 Milestone	Associated Implementing Institution(s)	Resources Required	Estimated Cost	Responsible Unit
1. IAA's 5 years strategic plan was developed in 2023, the pillars align support the AAID. However, some performance indicators will be adjusted by May 30, 2025, to reflect current achievable indicators in line with the AAID. Implementation of the updated strategic plan to begin by Quarter 4.	Updated Strategic Plan finalized, approved, and implementation initiated with monitoring tools in place.	Institutional review was conducted, and strategic plan aligns with the AAID	Updated Plan to be drafted and validated through stakeholders' consultation by May 30, 2025.	Submit final draft for approval and launch publicly.	Begin tracking Q4 activities using implementation roadmap	MFDP, 90 MACs where IAA has deployed, Donor Partners (World-Bank and AFDB)	Workshop logistics, staff time.	<b>US\$65,000</b>	Audit Services, Special Audits and Administration

Key Objective	Expected Outcome	Q1 Milestone	Q2 Milestone	Q3 Milestone	Q4 Milestone	Associated Implementing Institution(s)	Resources Required	Estimated Cost	Responsible Unit

---

## Target Area 2: Service Delivery Charter Implementation

**Target Requirement:** Implement service standards specified in the Service Delivery Charter developed in the 2024/25 Cycle

**Expected Deliverables:**

- Service standards implementation plan
- Client feedback mechanisms
- Regular service delivery performance reporting

**Performance Indicators:**

- % improvement in service delivery timeframes
- Client satisfaction levels
- % of service improvements based on feedback

<b>Key Objective</b>	<b>Expected Outcome</b>	<b>Q1 Milestone</b>	<b>Q2 Milestone</b>	<b>Q3 Milestone</b>	<b>Q4 Milestone</b>	<b>Associated Implementing Institution(s)</b>	<b>Resources Required</b>	<b>Estimated Cost</b>	<b>Responsible Unit</b>
<b><i>Implement 100% of priority service standards in the 2024/25 SDC by December 2025 and establish client feedback mechanisms in Q2</i></b>	<i>Improve service quality tracked by quarterly reports by field auditors and feedback from client entities (MACs)</i>	<i>Map priority services (Finalize and implement IAA Regulations, Finalize and implement Audit Manual etc.) and finalize implementation plan</i>	<i>Deploy feedback tools (service evaluation forms to clients) and conduct staff training</i>	<i>Conduct client satisfaction survey (by making in-person follow-ups on evaluation forms) and make mid-year adjustments</i>	<i>Publish Q4 report with performance and improvement actions</i>	<i>MFDP, 90 MACs where IAA has deployed, Donor Partners (World-Bank and AFDB)</i>	<i>Training resources, printing of standards, client feedback tools and transportation cost.</i>	<b>US\$ 50,000</b>	<i>Audit Services and Administration Departments</i>

### **Target Area 3: Resource Mobilization**

**Target Requirement:** Set and achieve targets for resource mobilization according to institutional abilities

**Expected Deliverables:**

Key Objective	Expected Outcome	Q1 Milestone	Q2 Milestone	Q3 Milestone	Q4 Milestone	Associated Implementing Institution(s)	Resources Required	Estimated Cost	Responsible Unit
<i>Source \$250,000 funding from Donor partners by writing project proposals to fund audit services and special audits by quarter 3.</i>	<i>\$ 250,000 Secured funds from World Bank, AFDB and European.</i>	<i>Establish a Research and Resource Mobilization Unit (Project proposal writing)</i>	<i>Submit minimum of 3 proposals To the World-Bank, AFDB, European Union and other partners.</i>	<i>Partnership with World-bank and AFDB to be formalized.</i>	<i>Begin fund execution and report outcomes.</i>	<i>MFDP, World-Bank, AFDP, European Union</i>	<i>Research and Resource Mobilization Unit, Consultants' fees, and operations of the Unit</i>	<i>\$ 50,000</i>	<i>Administration and Finance Team</i>

- Resource mobilization strategy
- Revenue generation initiatives (where applicable)

**Performance Indicators:**

- % increase in available resources
  - % of new funding partnerships established
-

## Target Area 4: Systems Efficiency Improvement

**Target Requirement:** Identify areas of resource leakages (fraud or wastages) and implement solutions to seal them

**Expected Deliverables:**

- Systems audit and vulnerability assessment
  - Anti-fraud and efficiency improvement measures
  - Monitoring mechanisms for resource utilization
  - Compliance verification protocols
- Performance Indicators:**
- % reduction in identified resource leakages
  - Cost savings achieved through efficiency measures
  - Compliance with financial management regulations

Key Objective	Expected Outcome	Q1 Milestone	Q2 Milestone	Q3 Milestone	Q4 Milestone	Associated Implementing Institution(s)	Resources Required	Estimated Cost	Responsible Unit
<i>Reduce institutional resource leakages by at least 30% by Q4 2025 through validation of procurement specifications, staff attendance and assets management (coding)</i>	<i>Improved procurement and disbursement control and documented cost savings of at least US\$50,000</i>	<i>Conduct evaluation of transactions and identify 3 key leakage points in Procurement (Goods specification vs actual delivery), Staff</i>	<i>Assign Internal auditors to evaluate Procurement to validate specs against actual delivery. Validate Assets coding and review staff</i>	<i>Train internal auditors in evaluation of Procurement, Staff attendance verification and Assets Management. Monitor effectiveness of</i>	<i>Consolidate and submit final audit and impact report to the Director General.</i>	<i>Ninety (90) MACs</i>	<i>Workshops for Internal Auditors, hire consultants, materials and logistics.</i>	<i>US\$20,000</i>	<i>Internal Audit Unit</i>



## Target Area 5: Institutional Capacity Building

**Target Requirement:** Identify areas for capacity building to improve institutional performance

**Expected Deliverables:**

- Capacity needs assessment
- Targeted capacity building plan
- Performance improvement monitoring

**Performance Indicators:**

- % of staff trained in priority skill areas
- Knowledge retention and application rates
- Return on investment for capacity building

Key Objective	Expected Outcome	Q1 Milestone	Q2 Milestone	Q3 Milestone	Q4 Milestone	Associated Implementing Institution(s)	Resources Required	Estimated Cost	Responsible Unit
<i>Train at least 6 staffs constituting 33.3% of 18 (proposed) to write CIA part 1 &amp; 2 by October 2025</i>	<i>Improved Institutional skills and performance in internal auditing.</i>	<i>Validate assessed Capacity Needs</i>	<i>Develop and approve training plan and proposal with timelines</i>	<i>Deliver training to 6 staff in Certified Internal Auditing</i>	<i>Evaluate impact and produce final assessment report</i>	<i>MFDP, World-bank, European Union and AFDB.</i>	<i>Trainer's training kits (Prep courses)</i>	<b>US\$75,500</b>	<i>Administration, Finance and Procurement.</i>
								<b>365,500.00</b>	



## SECTION 4: Risk Management and Mitigation Plan

*This section helps institutions identify and plan for key risks that may affect the achievement of their 2025 performance targets. List risks across the categories below, assess their likelihood and impact, and propose mitigation strategies. Ensure risks are specific to your institution's context and the five target areas.*

### RISK MANAGEMENT PLAN

SN	Risk	Likelihood	Impact	Risk Level	Response/Mitigation Plan	Responsible Unit
<b>Financial Risks</b>						
1.0	<b>Non-availability and slow disbursement of budgetary allotments</b> -The probability that MFDP will not provide the needed resources to fund the costs for development and implementation of the service delivery charter.	Very Likely	Major	High	Although release of allotment has improved, Management should robustly pursue MFDP to be timelier in the release of funds.	Finance
2.0	<b>Misallocation of funds</b> -The risks of funds being applied to unrelated activities.	Unlikely	Major	Medium	Proper monitoring of disbursements codes to ensure that spendings are in line with planned activities and budget.	Finance
<b>Operational Risks</b>						
3.0	<b>Frequent Power Outage</b> -Continuous power outage during	Likely	Major	High	IAA's standby generator should be continuously serviced, and provision should be made for extra fuel to run	Maintenance

# RISK MANAGEMENT PLAN

SN	Risk	Likelihood	Impact	Risk Level	Response/Mitigation Plan	Responsible Unit
	process implementation could impede the timely implementation.				generator during power interruption.	
4.0	<b>Limited staff capacity</b> - Staff may not have sufficient skills and experience to perform professional internal audit services.	Likely	Major	High	Budgetary appropriations should be increased for IAA to recruit qualified and competent and train existing to perform professional internal audit services.	Administration/ Human Resources
5.0	<b>Management could fail to provide the needed resources to undertake audit and training</b> - Even though funds could be available, Management may prioritize other projects instead of planned capacity building.	Unlikely	Major	Medium	Management should endeavour to implement the SDC in its entirety.	Administration/ Human Resources
<b>Political Risks</b>						
6.0	<b>Public sector entities may not timely implement audit Recommendations</b> -Heads of public sector entities may not have the will to implement audit recommendations arising from audit reports.	Likely	Major	High	A robust audit recommendation tracker should be developed to follow-up on implementation and escalate to relevant governance committee such as the Audit Recommendations Implementation Committee (ARIC).	DG , DGAS, DDGSA and DDGA

# RISK MANAGEMENT PLAN

SN	Risk	Likelihood	Impact	Risk Level	Response/Mitigation Plan	Responsible Unit
7.0	<b>Lack of IAA's presence in some public sector entities to manage internal audit functions -</b> Implementation of SDC may be impeded due to limited resources to recruit and deploy staff and or the non-cooperation of management of some public sector entities.	Very Likely	Major	High	IAA's budget should be increased to recruit and deploy staff in all public sector entities. IAA should escalate to the Presidency the names of non-cooperative entities.	DG , DGAS, DDGSA and DDGA
8.0	<b>There may exist parallel internal audit functions-</b> The existence of parallel internal audit functions is a violation of the IAA's Act and impedes the independence of internal audit and the objectives of Government of Liberia.	Likely	Moderate	High	Internal operating functions that conflict with the IAA's Act should be dissolved and escalated to the Presidency when dissolution resisted.	DG, DGAS, DDGSA and DDGA
<b>Security Risks</b>						
9.0	<b>Cyber Security Risk-</b> Computers and computer related equipment may be breached by hackers, affected malware or stolen.	Likely	Major	High	<ol style="list-style-type: none"> <li>1. Management should develop an IT acceptable use policy and provide training for staff to comply with the policy.</li> <li>2. Information system and resources should be timely back-up and stored in a secure off-site location.</li> </ol> <p>Anti-virus should be procured and installed on computers and computer related equipment and physical access should be restricted to authorized persons.</p>	<i>IT Unit</i>

# RISK MANAGEMENT PLAN

SN	Risk	Likelihood	Impact	Risk Level	Response/Mitigation Plan	Responsible Unit
<b>Other Risks</b>						
	N/A	N/A	N/A	N/A	N/A	N/A

## RISK RATING KEY

<p><b>Very likely</b></p> <p>Probably expect the event to occur in most circumstances</p>	<p><b>Medium</b> <b>(3)</b></p>	<p><b>High</b> <b>(4)</b></p>	<p><b>High</b> <b>(5)</b></p>
<p><b>Likely</b></p> <p>Event likely to occur at least once over the coming year</p>	<p><b>Low</b> <b>(2)</b></p>	<p><b>Medium</b> <b>(3)</b></p>	<p><b>High</b> <b>(4)</b></p>
<p><b>Unlikely</b></p> <p>Occurrence is conceivable, but unlikely to occur</p>	<p><b>Low</b> <b>(1)</b></p>	<p><b>Low</b> <b>(2)</b></p>	<p><b>Medium</b> <b>(3)</b></p>
	<p><b>Minor</b></p> <p>Minimal effect; limited impact on results</p>	<p><b>Moderate</b></p> <p>Noticeable delays or quality degradation</p>	<p><b>Major</b></p> <p>Severe disruption or inability to deliver outcomes</p>