



**AUDIT OF THE
AWARDED
CONTRACT TO
SECURIPORT**

THE AIRPORT LEVY FEE

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ABOUT GAMBIA PARTICIPATES

Gambia Participates actively supports the growing demand for enhanced public accountability. Our organization has been involved in various initiatives focused on promoting good governance. These initiatives encompass a wide range of areas such as Fiscal Transparency, Anti-Corruption, Elections, Strategic Litigation, Advocacy, Access to Information, and Research.

Within the realm of Fiscal Transparency, a significant aspect of our work involves conducting comprehensive budget research, and the information we provide offers valuable opportunities for government and Non-governmental Institutions in enhancing budget transparency and accountability in The Gambia. In addition to our fiscal transparency and accountability work, we extend pro bono technical assistance to budget stakeholders. Through our work on budgets, we strive to create a more informed and engaged citizenry, thereby fostering a culture of transparency and accountability in public finance management.

PASSENGER SECURITY FEE COLLECTION



WE REGRE
ALL PA
THE ONLY
CURRE

FLAWED PROCUREMENT PROCESS



ENTERING AN UNSOLICITED PROPOSAL WITHOUT REGARD TO COMPETITIVE TENDERING FINDING

The Office of the President issued directive to award the contract to Securiport without following due process and involving relevant stakeholders.

RISK LEVEL



HIGH



ABSENCE OF EVIDENCE OF ASSESSMENT OF TECHNICAL AND FINANCIAL PROPOSAL OF THE PROJECT PRIOR TO SIGNING OF CONTRACT

The office of the president and the Ministry of Interior failed to provide evidence of technical and financial proposal prior to signing of the contract.



RISK LEVEL



HIGH

NO PROJECT MONITORING & EVALUATION MECHANISM



NO MONITORING AND EVALUATION COMMITTEE ON THE IMPLEMENTATION OF THE CONTRACT

There was no monitoring and evaluation team by the Government of the Gambia to ensure that services provided by Securiport are delivered continuously and of high standard, in accordance with the contract.

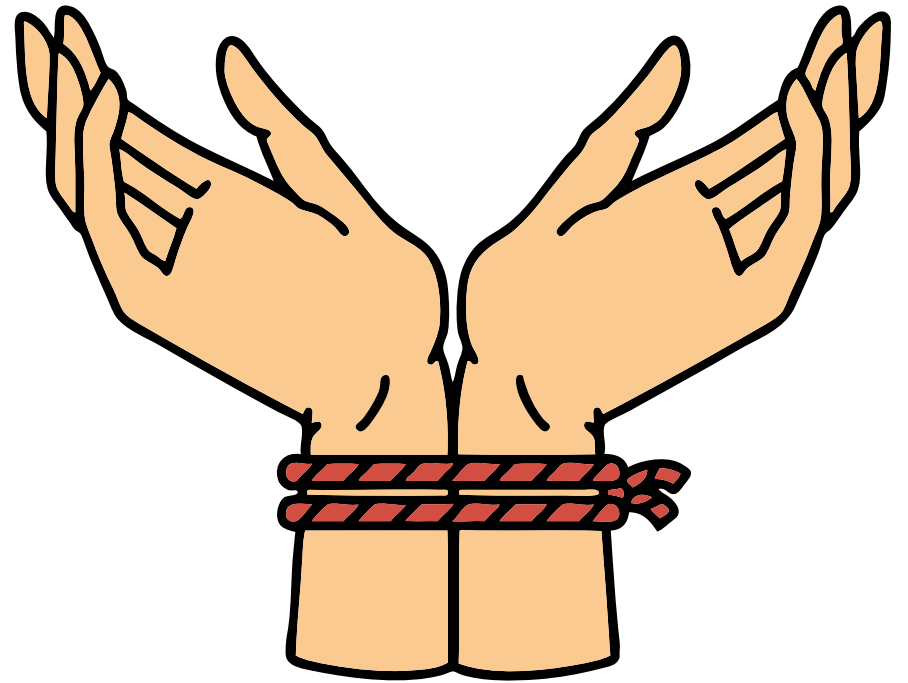


RISK LEVEL



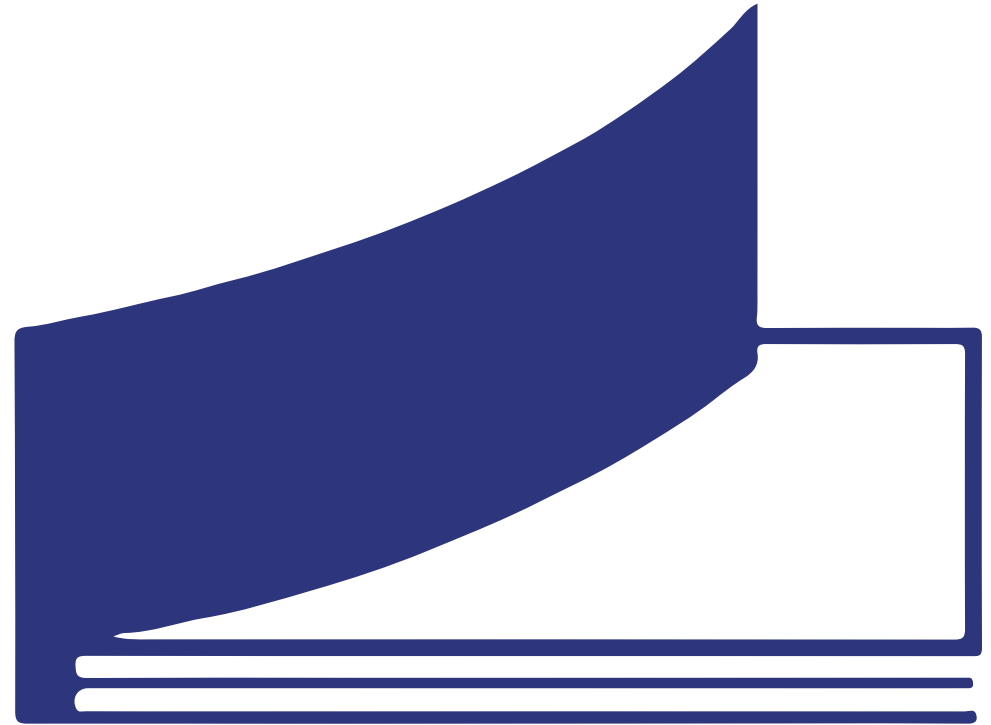
HIGH

GCAA'S HANDS TIED



MANAGEMENT AND CONTROL OF RECEIPT BOOKS

Receipt books are controlled and managed by Securiport (A Private Company) as opposed to Accountant General.



RISK LEVEL

HIGH

OPENING OF BANK ACCOUNTS WITHOUT GCAA BEING A SIGNATORY

As per the contract, The GCAA will open, conjointly with Securiport a bank account designated for the management of funds. However, Securiport opened 4 bank accounts with Guaranty Trust Bank without GCAA having access and control over the accounts.



RISK LEVEL



HIGH

SECURITY FEE COLLECTIONS

As per the contract, GCAA and Securiport are supposed to jointly collect security fee. However, Securiport solely collected security fees from arriving and departing passengers and as a result the audit could not ascertain full transparency of the fees being collected.



RISK LEVEL



HIGH

DEPOSITING CASH COLLECTIONS TO SECURIPORT OPERATIONAL ACCOUNT

Securiport deposited a total of **D3,029,045, USD 12,000** and **CFA 21,500.00** to the operational account of Securiport as opposed to the cash collection account. Management claimed it was “simply a human mistake”.



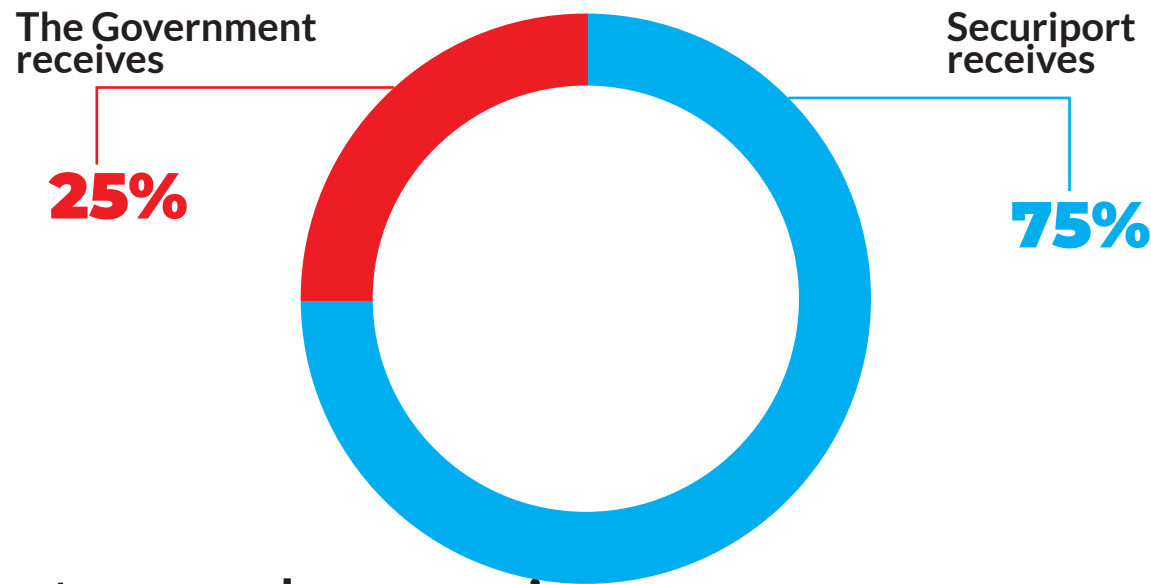
RISK LEVEL



HIGH

TRANSFER OF FUNDS FROM COLLECTION ACCOUNT TO OPERATIONS ACCOUNT

As per the contract,



However, there are instances where monies totaling **USD207,600** equivalent to **D10,948,824.00** were transferred to Securiport operational accounts before sharing revenues with the government.



HIGH
RISK LEVEL

LATE PAYMENT OF GCAA'S SHARE

The audit found that GCAA only received its **25%** share 7 months after revenue collections totaling **D16,452,987.3** and there was no evidence of payment being made in the dollar, pound, and Euro accounts in the same period.



RISK LEVEL



HIGH

ILLEGAL SPECIAL TREATMENT



EXEMPTION OF SECURITY FEE FOR SERVICE AND DIPLOMATIC PASSPORT HOLDERS

Diplomatic and service passport holders were exempted from paying the **\$20** or **D1000** security fee even though they are not part of the list of exempted people on the contract, causing loss of revenue to the government and Securiport.



RISK LEVEL

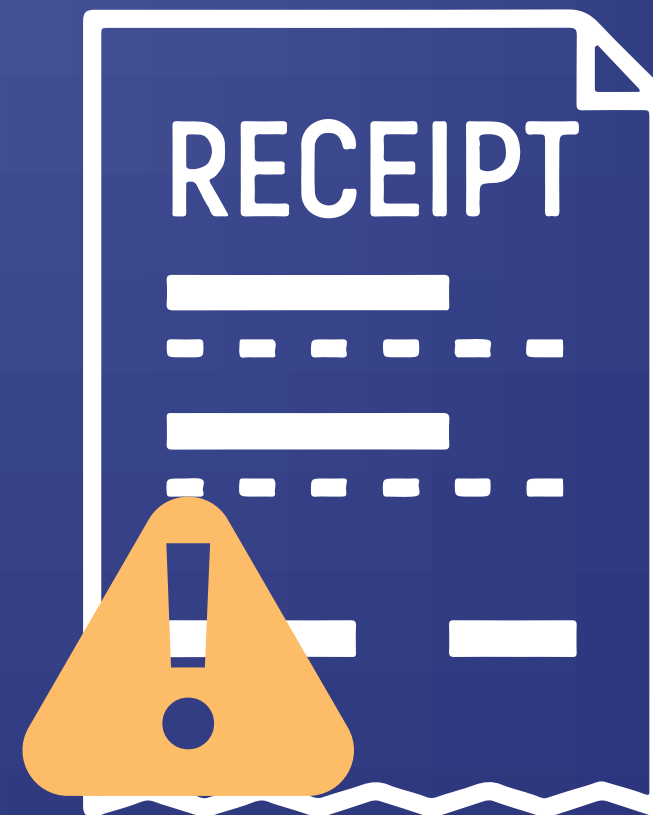
HIGH

UNDER-REPORTING OF REVENUES COLLECTED



UNDER BANKING OF RECEIPTS

The audit noted differences of **D5,580,985.00** and **USD160,093.00** between receipts captured in the point of sale and what was deposited in the cash collection accounts.



RISK LEVEL



HIGH

DIFFERENCE IN REVENUE REPORTED BY SECURIPOINT AND EXPECTED REVENUE

The audit found Securiport underreporting an amount of **\$250,315.93** which is equivalent to **D12,928,817.70** between expected revenue and revenue reported by Securiport.

RISK LEVEL



HIGH



OMISSION OF COLLECTIONS FROM THE POINT OF SALE

The audit finds cash collection sheets totaling **D47,000**, **EUR12,045** and **GBP3,190**. However, this collection did not reflect in the system receipt records.



RISK LEVEL



HIGH

DIFFERENCE BETWEEN CASH COLLECTION SHEET AND THE POINT OF SALE

The auditors found amounts totaling to **D444,540.00** and **USD 130,768.00** respectively as differences between cash collection sheets and the point of sale.



RISK LEVEL



HIGH

UNDER-REPORTING OF REVENUES COLLECTED

**NO EVIDENCE
OF REPORTED
CASH COLLECTION**

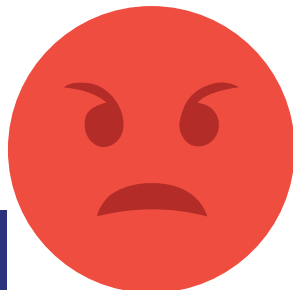


UN-PRESENTED RECEIPTS

Between 9/12/2020 to 17/12/2020, a total of **USD 3,235** and **GBP 6,780** were deposited by Securiport. However, there was no evidence of cash collection in the same period.



RISK LEVEL



HIGH

NO EVIDENCE OF REPORTED CASH COLLECTION

A BLOW IN THE FACE



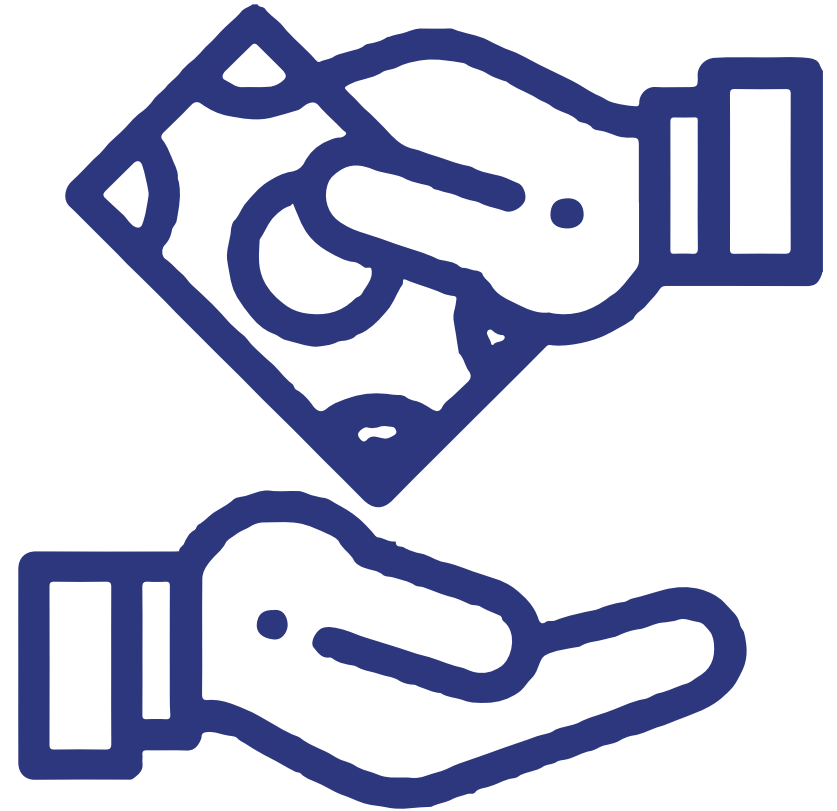
INAPPROPRIATE PAYMENT OF ACCRUED ARREARS

The government of the Gambia paid a total of **D164,053,036.00** equivalent to **USD 4,529,220** for the period 1/10/2019 – 31/08/2020 to Securiport as a full compensation “due to late start of the project”.

RISK LEVEL



HIGH



VERIFIED BY



SOURCE: NATIONAL AUDIT OFFICE (NAO)

WEB: WWW.NAO.GM



WEB: WWW.GAMBIAPARTICIPATES.ORG

