

## **CHANGE AGENT NETWORK Investigative Report - Liberia**

### **Introduction:**

The Change Agent Network Board conducted a fact-finding investigation to help gather relevant information and identify pertinent issues so that a determination can be made regarding allegations of sexual assault and mismanagement of Change Agent Network funds. Based on the complexity of the matter, the Board selected Dr. Stefania Forte to conduct and spearhead the fact-finding trip to Liberia. Dr. Forte and the CAN-USA Board understand the gravity of such allegations and are committed to fully examining the events, exercising sound judgment, taking the appropriate actions, and documenting the interviews of the persons involved. The fact-finding mission focused on the following schools:

- Alexandra A. Andrews Academy (AAA Academy) in Gbarnga, Bong County
- Heart of Grace School (HOG) in Johnsonville, outskirts of Monrovia (Montserrado County)

### **Date of the Fact-Finding Investigation:**

Dr. Forte traveled to Liberia from March 5th to March 13th, 2022. She enlisted the support of the following individuals to attend interviews, provide written statements, and make recommendations:

- Ms. Maminah Carr-Gaye (Assistant Minister of Child Protection and Social Services at the Liberian Ministry of Gender and Child Protection)
- Att. Henry Barkoun (independent attorney to be present at interviews and to review the process and ensure all participants' rights were respected)
- Ms. Joy C. Onos (administration, scheduling, and counseling)

### **Planning of the Fact-Finding Mission:**

1. We notified participants both in writing and orally to inform them of the dates of the investigation.

**United States.** Before leaving for Liberia, Dr. Stefania Forte focused on gathering preliminary information from all persons involved. Everyone was invited to schedule a recorded Zoom interview and urged to provide all evidence in their possession. For confidentiality purposes, we encouraged sending information to Dr. Forte's Gmail email account or through a legal party. This process enabled the investigative team to review and gather information in advance and it also provided the persons involved with multiple opportunities for interviews. The following persons and organizations were contacted:

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- **Students Against Corruption - Whistleblowers- Daniel Dennis, Layee Fofana, Prince Kotogboe** (1st recorded Zoom interview held on March 2nd, 2022)
- **Julie McGhee - Executive Director of the Liberian Youth Orchestra** (recorded Zoom interview held on March 2nd, 2022)
- **Hope Novak - Whistleblower** (Declined a recorded Zoom interview, even after being offered to invite a lawyer or her support system)
- **Momo Ware and George Thomas - CAN Leadership in Liberia** (recorded Zoom interview held on March 3rd, 2022)

The persons involved were also encouraged to share the names and contact information of the alleged victims, witnesses, dates, times, circumstances, etc.

2. **Liberia.** The following persons involved were contacted either in writing or orally to arrange and schedule an interview. The interviewees were informed about the process of the interview, location, and who would be present. They were also encouraged to come with a lawyer or support person(s) to feel comfortable.

- Isaac Naimah (interviewed on March 7th, 2022)
- Marion Sulunteh (alleged victim - interviewed on March 7th, 2022)
- Delphine Saoromou (alleged victim - interviewed on March 7th, 2022)
- Angie Suomie along with her father, mother and older sister, Tina (alleged victim - interviewed on March 10th, 2022)
- Justina Dunbar (alleged victim - interviewed on March 8th)
- Daniel Dennis (in-person; 2nd interview on March 8th)
- Layee Fofana (in-person; 2nd interview on March 8th)
- Prince Kotogboe (in-person; 2nd interview on March 8th)
- Thompson Reeves (SAC Bong Country leadership - interviewed on March 10th 2022)
- Joseph Akoi (SAC Bong Country leadership - interviewed on March 10th 2022)
- Willemina Galawoloh (Registrar at AAA Academy - interviewed on March 10th 2022)
- Gebah T. Kabah (Liberian National Police - Rehab, Johnsonville - interviewed on March 10th, 2022)

Individuals that were not interviewed:

**1. Ruth N. Smith: a student of AAA Academy:**

Ruth asked Hope Novak for financial assistance on numerous occasions, which Ms. Novak provided. Ruth provided written information that Hope Novak "used" her classmates to lie about Eric Wowoh. Ruth also informed Hope that students were giving her false information about abuse because they needed money. Ruth Smith also gave an interview to the radio station in Gbarnga publicly stating her position and how she and other girls were not victims of abuse by Mr. Eric Wowoh.

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**2. Favor Jackson Sabeykollie: a student of AAA Academy**

As per the AAA Academy police report, Favor Jackson Sabeykollie was given money by Hope Novak to lie about sexual violation by Mr. Eric Wowoh. Hope Novak gave Favor the number of Mr. Dixon Jlateh's (Deputy Chief of Women and Children Division at the Liberian National Police) to meet with him and Hope paid for her transportation expenses. Hope was indicted by the Liberian National Police for manipulating Favor Sebeykollie to deceive the police officer and lie about sexual assault and violation by Mr. Eric Wowoh. **\*\*Please see the attached police report for full details.**

**3. Favor Paye: a student at AAA Academy**

Favor Paye stated privately in writing and publicly that she cares for "Uncle Eric" and for her academic institution. She also stated that all of the accusations of sexual assault against Mr. Abel Dennis and Eric Wowoh were false.

**4. Leetor Sidbley:**

Leetor stated that she had a sexual relationship with Daniel Dennis. She was a close friend of Justina Dunbar and the latter took her boyfriend, Daniel Dennis, away from her. This was confirmed by Justina Dunbar in her recorded interview. Below is Leetor's video evidence:

<https://www.youtube.com/watch?v=dxRundV2CMI&t=92s>

**5. Dixon N. Jhlateh (Deputy Chief of Women and Children Division at the Liberian National Police): \*\*\*Please review the attached AAA Academy police report where Mr. Jhlateh and colleagues accused Hope Novak of tampering with the witness to lie about Eric Wowoh as the perpetrator of rape.**

**6. Danny Wleh:**

Danny was recommended by Eric Wowoh to volunteer at the Liberian Youth Orchestra in Gbarnga. Eric Wowoh was also a father figure to him and a guardian after the passing of his biological father. Eric Wowoh was responsible for his education at Cuttington University and all additional living expenses. Danny provided a statement regarding alleged physical assault by Mr. Eric Wowoh. In his statement he said, "personally for me, I decided to let it go". When the alleged physical assault happened, Eric Wowoh contacted the police who upon investigating the matter, told Danny to "forget about it and that Eric is our father - we were made weak to seek justice, so we left". The altercation was viewed by the police as "family quarrel" instead of between Eric Wowoh, the Executive Director of CAN and Danny Wreh, a personnel of the Liberian Youth Orchestra.

**7. McGill Kowula:**

McGill wrote a statement that was forwarded to me on March 9th, 2022 by Ms. Julie McGhee, sharing his reluctance and discomfort to participate in the interviews. He claimed it was due to family pressure from his parents and uncles.

**8. (GIRL A) this victim's name was withheld because she did come out publicly to state her claims but did so in private:**

The interviewing team has screenshot messages from Facebook messenger between Eric Wowoh and GIRL A where she initiates contact with him many times to check on him, wishing him well and saying "hello". On April 2nd, 2022, at 5:59 pm, Daniel Dennis sent an email to Dr. Forte and others stating that GIRL A was raped repeatedly by Eric Wowoh in the guest house at Heart of Grace. On the same day at 5:49 pm Mr. Eric Wowoh missed a Facebook Messenger call from GIRL A and she also said, "Hi brother Eric, can you spare a minute of your time so we can have one or two discussions - it is very important". Eric Wowoh's response was "Okay GIRL A, you can call me at any time."

**9. Jacob Sumo:**

Former employee of AAA Academy who resigned in November 2021. During his employment at AAA Academy, Jacob Sumo was also reprimanded and taken to the police for stealing fuel from the school buses at night to sell. He was asked to repay the cost of the stolen drums of fuel through a payment plan agreement. He was also reported to the police in Gbarnga for burglary. He was under scrutiny for termination of employment when submitted his letter of resignation. It was later discovered that Jacob Sumo had a sexual relationship with a student from AAA Academy who later became his wife and now they have children.

He was also supposed to send recordings to SAC and Dr. Forte's interviewing team with evidence on Eric Wowoh but to no avail.

**10.** The SAC team involving Daniel Dennis, Layee Fofana and Prince Kogtoboe also reached out to the following young women asking them to falsely accuse Eric Wowoh about rape and sexual misconduct. These young women reached out to Eric Wowoh to inform him about the propositions from the SAC team. The young women are: GIRL B (from Wyatt School in Ganta), GIRL A (the daughter of a teacher at Hope for Life and the father is a friend of Eric Wowoh), and GIRL C. The evidence was forwarded to Dr. Stefania Forte.

**\*\*\*the names of the girls above were withheld because they did not publicly state their claims but did so privately.**

Ms. Hope Novak stated that other alleged victims were to contact Dr. Forte before her departure to Liberia and while in Liberia. She urged that, for confidentiality purposes,

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she would encourage the new list of alleged victims to contact me via WhatsApp. This exchange via email is dated March 5th, 2022. Dr. Forte did not receive any new names of alleged victims and no new victim contacted me via WhatsApp. The evidence and names of alleged victims that I received from Hope Novak only included people who had already gone public on their stance against the rape allegations. Before Hope Novak shared the information with Dr. Forte and possibly other Board members, Dr. Forte already had access to the same messages with the same girls sent to Eric Wowoh, which he compiled and submitted as evidence.

Interviews were arranged at ICampus (150 Carey St., Snapper Hill, Monrovia) in Liberia. The meeting room was private, clean, safe, and it had sufficient space for the person(s) conducting the investigation and the interviewees. Before the recorded interviews, Attorney Harry Barkoun's opening statement explained participants' rights and how the interview team could use the recordings for the USA-Board to review along with local or international authorities. Participants were informed that they had the right to participate or decline the interview or any parts of the interview process. They could stop the interview and reschedule with the presence of an attorney. They agreed to a recorded video interview. The participants' statements and details of their stories were obtained via recorded video. The interview team also encouraged all participants to provide the evidence they had in their possession.

### **Interview Questions:**

Dr. Forte and her team began the interviews with the participants taking the floor and explaining their stories. The team then asked questions to clarify and expand on the content shared by the interviewee. The interview questions were designed to remain pertinent to the incident and were created by gathering background information regarding the interviewee. The questions were based on the preliminary report of information and aimed at finding out who was involved, what happened, where it happened, how it happened, and when it happened. The interviewers used the following questioning techniques to gather information:

- Open-ended questions to gather information
- Clarifying questions for situations and circumstances
- Close-ended questions where you are expecting a yes or no answer to clarify what the witness has said
- Questions to determine the chronology of the events when necessary
- Follow-up questions to determine if the information is consistent and to assist in determining the credibility of the witness

### **Conducting the Fact-Finding Investigation:**

1. The interviewing panel introduced themselves: Dr. Stefania Forte, Mrs. Maminah Carr-Gaye, Attorney Henry Barkoun, Ms. Joy C. Onos.
2. Participants signed in on a sheet provided.

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3. All participants were advised the interviews would be video recorded and interviewers received participant approval before starting the recording. Interviewers also explained that they would be taking notes.
4. The interview team explained that their role was to gather information, determine the facts, and make conclusions as to whether or not the allegations were substantiated.
5. All interview team members were invited to ask questions.
6. The interview team summarized as necessary to ensure responses were understood correctly.
7. The interview team offered the witness the opportunity to discuss anything else relevant to the matter.
8. Each person was interviewed individually with the exception of SAC-Monrovia (Daniel Dennis, Layee Fofana and Prince Kotogboe) and SAC-Bong County (Thompson Reeves and Joseph Akoi). They were interviewed together.
9. The interview team closed each witness' interview with an offer to address any remaining questions or need for information or clarification.
10. The interview team provided all interviewees with funds for transportation and food for that day.

**Inconsistencies and Evidence questions the interviewee's credibility:**

**Isaac Naimah: (please also review the attached Heart of Grace police report where Mr. Naimah was accused by the Liberian National Police of coercing a minor Angie Suomie to make a false claims against Mr. Wowoh of rape and, as a minor, she was taken to the police to provide a statement which was revoked after the police officers learned the entire story):**

- Isaac Naimah along with Daniel Dennis took Angie to the police station to provide a statement regarding rape allegations. She was 15 years old, and this was done without the knowledge and presence of her parents and her older sister, who she lived with at the time.
- He said that Hope Novak agreed to send 80 dollars a month to Angie's family for food. Neither Angie nor her family knew the name of the person from the United States who was sponsoring her. Isaac Naimah said that it was Hope Novak, but the family was not aware of the name of the person.
- In the interview, Mr. Naimah admitted to having recordings of Angie's mother saying, "thank you" for the money received from the "donors in America". He also stated that he had recordings of Angie explaining the alleged rape incidents to him. Dr. Forte has all of the recordings in her possession and she showed them to Angie Suomie's mother. During our recorded interview, the mother stated that Isaac was holding his phone in an unusual manner while she was talking. She did not know that she was being recorded. Dr. Forte also showed her the recordings of Angie's allegations of rape by Eric Wowoh. Angie stated that Isaac took her to his girlfriend's house (who also appears in the video) and instructed her to tell the lies with the promise of taking her to the United States, paying her tuition through American donors, and taking her shopping to buy clothes and shoes.

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- In the recorded interview Isaac stated that they asked Angie Suomie's family first before taking her to the police station. They refused to accompany her, so he and Daniel Dennis took Angie alone. Angie Suomie's family said this is untrue and Isaac never had a meeting with them to discuss the rape allegations against Eric Wowoh. Minister Maminah Carr-Gaye highlighted section 11.32 of the Juvenile Code, which explains who can originate reports to the authority; a person can report an allegation, but they cannot take a minor child without parental consent and involvement.
- Mr. Naimah said that he never gave Angie Sumo money other than the 80 dollars per month from Hope Novak. Angie and her sister Rita stated that, on many occasions, Isaac Naimah took Angie to buy her clothes and other items.

### **Marion Sulunteh:**

- She claimed that Eric agreed to help her pay her tuition under his scholarship program, but the interview team was curious to know why she did not tell her parents. She stated that Eric told her not to share this information with her family, so she traveled from Monrovia to Gbarnga to receive her tuition from Eric. She lied to her parents about her reason for the trip. She also claims that Eric invited her to spend the night at the guesthouse in Gbarnga and she called her Dad to tell him that she was going to be there for the night. The next morning, her mother sent her sister over to Heart of Grace campus to inquire about her whereabouts. Mrs. Maminah Carr-Gaye asked why her parents would send her sister to look for her if she already told them that she was spending the night at her school, Heart of Grace. Marion said that her father forgot to share the information with her mother.
- Marion claimed that the day after the alleged sexual assault by Eric Wowoh, she was seriously sick and had a "chronic infection". She said that the alleged rape gave her "a general infection". The interview team wanted more clarification since she also stated that she had a boyfriend and that she waited 2-3 weeks before going to a clinic. She said the doctor did not tell her what part of her body had the infection.
- She claimed that Eric Wowoh initiated contact and sent her money via Mayama Kamara. Based on the text evidence from Facebook messenger, Marion Sulunteh initiated the contact with Eric Wowoh for financial assistance and he sent it to Mayama Kamara because she did not have a national I.D. card to personally receive the funds and she was in the care of the Kamara family. She was living with this family at the recommendation of Eric Wowoh and former Heart of Grace principal, Ms. Miatta Giddings.
- Marion said that she did not contact Eric Wowoh, George Thomas, or Momo Ware, but records show that she did contact them.
- Did she receive money from Hope Novak? She said no - only graduation fees.
- After the sexual assault in Gbarnga, she first said that she did not tell anyone. When Minister Maminah Carr-Gaye asked again, she stated that she told her friend Mayama Kamara.

### **Justina Dunbar:**

- Justina Dunbar lived with Daniel Dennis and she was in a sexual relationship with him. She also confirmed that her former best friend Leetor Sidbley was previously in a sexual relationship with Daniel Dennis that consequently ruined the relationship between the two friends. Leetor Sidbley and Justina Dunbar were both 12th graders and in the same classes at AAA Academy.
- She claimed that Abel Dennis and Isaac Bettie (principal and teacher at AAA respectively) showed sexual interest in her and sexually harassed her. When asked how she knew that the teacher was failing her on purpose because she declined his sexual advances, she said it was by the result of her final grades. She stated that she did not turn in or view any previous grades that showed her good performance in Mr. Bettie's chemistry class. When asked how the team could determine whether or not he was intentionally failing her and the other girls in class, she confirmed that she was not a good student in chemistry, but she was trying her best.
- During the recorded interview, Justina also said that Daniel Dennis and SAC presented a recording to Abel Dennis showing evidence of him sexually harassing girls at the school. The SAC team, along with Daniel Dennis, told Dr. Forte and the interview team that they had never been in possession of, seen or listened to any such recordings. They claim that Thompson Reeves in Gbarnga had the recordings.
- Justina said that Ms. Wilhelmina Galawoloh (an employee at AAA Academy in Gbarnga) was in a meeting with Thompson Reeves in Gbarnga. In this meeting Ms. Galawoloh allegedly cried and apologized to the girls for being victims of abuse. In Ms. Wilhelmina's recorded interview, she says that is untrue. Instead she told the girls that they were finding an opportunity to pass chemistry and not attend summer school by alleging that they were harassed by the teachers and principal.

### **Delphine Saoromou:**

- Before meeting Delphine for the interview in Liberia, she contacted Dr. Forte via email and told her to ask Hope Novak to give her side of the story, but she was encouraged to share it herself.
- Delphine lived with Daniel Dennis at his house.
- After going public with the Liberian News Agency via Facebook interview, Delphine proceeded to contact the alleged perpetrator, Mr. Eric Wowoh via Facebook Messenger. This was also a few weeks prior to Dr. Forte's trip to Liberia. Mr. Wowoh shared the exchanges where he asked Delphine who told her to lie about sexual assault and why she did it. She proceeded to ask him for money and said that she could change her story for money. Delphine sent the messages to Dr. Forte, but only the parts that did not include her request for money. During the recorded interview, Delphine lied and said that Eric initiated the request to pay her \$150 dollars to change her story. The evidence shows that she asked for the money. When the interview team asked if she had the messages with her, she said that her phone was missing.

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- Minister Maminah Carr-Gaye asked what Delphine was wearing when Eric "put his hands in her vagina" as per her statement. Delphine shared that she was wearing pants and sitting down when the act happened. It was difficult to understand how Eric Wowoh put his hands into her pants, and she stated that she did not yell or jump.
- She explained this information to Hope Novak and Pamela Roethlisberger and also stated that she sent the evidence to them. The interview team has not received any evidence from Hope Novak or Pamela Roethlisberger.
- Delphine also contacted Mr. Momo Ware and George Thomas via Facebook Messenger. She asked them each for "birthday money" and to please rent her a room to live in. She also asked them to keep these requests private.
- Hope Novak and Delphine claimed that the alleged victim was afraid to frequent the Heart of Grace campus, but she proceeded to visit the campus a few times after the claims, was actively enrolled before her school was changed, and she contacted the alleged perpetrator, Eric Wowoh, for favors.

#### **Daniel Dennis, Layee Fofana SAC:**

- In the recorded interview, Prince Kotogboe said that female students from AAA Academy presented audio recordings to them as evidence of sexual misconduct. They did not have the recordings to present to the interview team nor the names of the persons who presented the recordings. These claims of evidence are unsubstantiated.
- Prince also said that they met Principal Abel Dennis at Gitas (or spelled Getas) in Gbarnga. Abel Dennis is the principal of AAA. There they explained that the following students were sexually violated by Abel Dennis: Justina Dunbar, Marthalyn Zawolo, "Sanji" Sengbe, and Melissa Brisbane. They also claim that Thompson Reeves was at this meeting and the principal, Abel Dennis, immediately confessed to all the crimes. Thompson Reeves said this meeting never happened and he was never present at such a meeting.
- The following alleged victims lived with Daniel Dennis: Justina Dunbar and Delphine Samoarou (both girls confirmed it in the recorded interviews). During the first interview via Zoom, Mr. Daniel Dennis denied that any of the alleged victims lived with him. When asked the question again at the second interview, Daniel said that he did not understand the first question properly. After circling around the answer, he said that Justina and Delphine lived in his house.
- The following alleged victims had sexual relationships with Daniel Dennis: Justina Dunbar and Leetor Sidbley. This information was confirmed by both girls. One of the police reports also referenced Daniel and Justina's relationship. During the recorded interview, Joseph Akoi also confirm that Daniel was in a sexual relationship with Justina and he knew that the friendship between Justina and Leetor had been ruined due to the relationship with Daniel Dennis.
- Daniel Dennis said that Justina Dunbar was never a member of SAC. Joseph Akoi, Thompson Reeves and Justina Dunbar all admitted that she was an official member of SAC with a title and responsibilities.

Based on SAC's statement in the recorded interview, Thompson Reeves and/or the "IT guy" supposedly have in their possession the following recordings of teachers confessing to sexual violations against students at AAA Academy at a location Serengeti in Gbarnga:

1. A recording between Marthlyn Zawolo and Principal Abel Dennis
2. A recording between Eric Wowoh and several female students engaging in inappropriate behavior.

Daniel Dennis and SAC team approached Abel Dennis and teachers such as Isaac Bettie, etc. at AAA Academy saying that they had recordings implicating them of sexual misconduct, but they did *not* have the recordings, did *not* hear the recordings, and did *not* possess the recordings. So SAC approached these administrators based on hearsay and without evidence because it was a form of intimidation.

Dr. Forte and the interviewing team were suspicious about why SAC chose an outside location (Serengeti and Getas/Gitas) to meet with teachers and Principal Abel Dennis to discuss the sexual allegations instead of meeting on school grounds.

If SAC had a damaging recording in their possession on Principal Abel Dennis, why would he start confessing to sexual misconduct without asking to listen to the recordings.

The interview team also found it suspicious that the SAC team, involving Daniel Dennis, Layee Fofana and Prince Kotogboe, would hear about sexual allegations and not report them to the authorities. Instead, they chose to confront teachers and the administrator themselves to negotiate deals to include improving grades for the alleged victims. They also tried to negotiate these deals without the presence or the involvement of the alleged victims. SAC is not an investigative body and should have contacted the authorities for assistance, such as the Gender Ministry and the Liberian National Police.

**THOMPSON REEVES DENIES HAVING OR HEARING ANY OF THESE RECORDINGS, NOR DID HE PARTICIPATE IN OUTSIDE MEETINGS WHERE TEACHERS AND PRINCIPAL ABEL DENNIS CONFESSED TO SEXUAL MISCONDUCT.**

### **The Facts Found along with Evidence:**

#### **Julie McGhee:**

- Ms. McGhee is the Founder and Executive Director of the Liberian Youth Orchestra. She has been a partner of CAN for many years. During the recorded Zoom interview, she stated that she did not witness or heard anything about sexual misconduct by Eric Wowoh or anyone working at the schools. Ms. McGhee traveled to Liberia many times and stayed for weeks or months at a time. She stayed on the grounds of the schools - at the guest houses. Julie

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shared a written statement from Danny Wleh of a physical altercation between him and Eric Wowoh where Eric demanded to see the information in his phone. The police settled the altercation as disciplinary measures between father and son, since Danny was raised by and lived with Eric. In his statement, Danny also decided to not pursue the matter further.

### **Angie Suomie:**

- Angie was approached by Isaac Naimah and Jeremiah Mulbah who told her they knew what was between her and Eric. Angie told them that nothing was between her and Eric.
- Isaac Naimah and his girlfriend took Angie to ELWA hospital to do lab work and told her that they were sending the information to "a woman in America" that was supposed to sponsor her financially. Angie was not sick, but he still took her to the hospital. This was all done without the knowledge of Angie's parents or older sister, Rita.
- Isaac also paid Angie's tuition at school.
- The first time Isaac attempted to take Angie away from her house to do a video recorded statement, her father did not allow her to go because Isaac was unclear on what the recording was for and where she was going.
- When Angie went to stay with her older sister, Rita, in ELWA she was approached by Isaac and Daniel Dennis, and they took her to a location in Caldwell to record a video and do a police report. She knew that she was being bribed by Isaac and Daniel, so Angie gave a false number for her mother to put on the police report. Dr. Forte later verified the mother's real numbers (Dr. Forte has the real Cellcom and Lonestar numbers in her possession).
- Angie later went back to the police station with George Thomas, her mother, father, and sister because CAN leadership knew it was wrong to take a minor to the police station and they informed the family.
- Isaac Naimah bought Angie clothes at Red Light (a shopping location in Monrovia) and he gave her money to feed her family, pay her school fees, etc.
- Isaac was supposed to give the family \$80 dollars, as per his recorded interview, but he never gave the full amount. He gave the family between 40-50 dollars.
- Angie apologized for lying about Mr. Wowoh, who she has known all her life. He helped not only Angie with tuition, but also helped her brother and sister, Rita. She said in her interview that no one experienced sexual misconduct from him.
- It was stated by SAC that Eric Wowoh built a house for the family because of the alleged rape of Angie. The interview team discovered that Eric built the house for the family in 2011, when Angie was a toddler.
- Isaac also threatened Angie after she told the truth, telling her she will never go to the USA again. Angie responded with, "Isaac, you have never been to America before, so how can you take me there?"
- Angie said that it was not true that she was afraid to tell her parents about sexual assault but rather she went to Isaac for solace. He manipulated to her and forced her to lie about the rape with the promise of paying her school fees, buying clothes, and going to America.

### **Mr. Suomie (Angie's Father)**

- Angie's father and Dr. Forte talked about when Eric built the house for his family. Dr. Forte visited her project at Heart of Grace school in 2016 with her child and met Mr. Suomie while he was working at Heart of Grace as a security guard. By 2016, the family had already lived in the house for many years. The sister, Rita, remembered an event from 2011, when the house was built. She even remembered Martin Webb being in Liberia during 2011-2013.
- The father said that Eric not only helped pay Angie's tuition, but he also helped other kids like his son and daughters, Deborah and Rita .
- He confirms that Eric Wowoh never raped Angie or any of his children and that Angie was coerced by Isaac Naimah and Daniel Dennis to lie about these events.

### **Mrs. Suomie (Angie's Mother)**

- Eric has been helping the Suomie family because Mrs. Suomie sells doughnuts for a living. Eric helped to build their house and paid her children's tuition.
- Isaac Naimah approached Mrs. Suomie, saying he had people from the USA who wanted to help with Angie's education. He switched her school from Heart of Grace to another school. He promised to give the family 80 dollars per month but gave them money three times (was not specific on the months), and in lesser amounts. Isaac also asked Angie's mother if he could rent a room for her to live in, away from her family, but Mrs. Suomie refused.
- In a recording, Isaac is heard asking Mrs. Suomie to thank the people in the USA for the money. Mrs. Suomie said that she was unaware of being recorded by Isaac Naimah. She was recorded without her knowledge because she is unlettered and not technologically savvy.
- Mrs. Suomie was very surprised to hear from CAN leadership when they called to tell her that there was a report of sexual assault filed by Angie. She claimed to know nothing about the rape allegations, etc. She called Eric Wowoh to apologize to him because she was so disappointed and hurt by how Isaac and Dennis manipulated her minor daughter. She felt violated as a mother because Isaac deceived her.
- At the police station, the investigative police officer tried to dial the fake number for Mrs. Suomie to no avail. Angie provided a fake number for her mother when she filed the first report with Isaac Naimah and Daniel Dennis.

### **Rita (Angie's Older Sister)**

- Angie's sister said that Angie's behavior was suspicious, and she thought Angie was pregnant and hiding it from the family. She even questioned Isaac Naimah about his frequent visits with Angie. She suspected they were sexually involved or at least that he had an interest in her younger sister. Isaac denied any interest in Angie, but Rita continued to be very suspicious of his behavior.
- The day of the recordings, Isaac and Daniel told Rita that they were taking Angie to a tailor for measurements in order to sew a physical education tracksuit.

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- Rita confirmed that Isaac and Daniel lied to her and took her sister without her consent while her sister was in her care.
- Rita was very hurt to know that Isaac and Daniel used Angie against Eric Wowoh. Isaac encouraged Angie to run away instead of telling the truth, but she didn't and told her sister Rita the truth.
- Rita said that Daniel and Isaac also accused her and her family of being bribed by Eric Wowoh, which was untrue.

### **Thompson Reeves:**

- The interviewing team visited Thompson in Gbarnga, Bong County once it was determined that the investigation and interviews with SAC lead to him. The SAC team, consisting of Daniel Dennis, Layee Fofana, Prince Kotogboe, stated in the recorded interview that Thompson had in his possession all of the recordings of Abel Dennis, Eric Wowoh, the teachers, and alleged victims. Every recording that corroborates their allegations were in his possession. Thompson denies having those recordings or evidence.
- Thompson Reeves has NO recordings in his possession as Daniel Dennis and SAC leadership claimed. The only information that he submitted to Eric Wowoh was of the meeting with the AAA Academy alleged victims, while Eric was in the USA. This meeting was held upon Eric's request to gather information. In the meeting were the girls, Thompson Reeves and Wilhelmina Golawoloh.
- Thompson stated that the SAC leadership of Bong County was dissolved by Daniel Dennis against the policies and ethics of Students Against Corruption. In addition, they did not agree with the following choices made by Daniel Dennis:
  1. Justina Dunbar was in a sexual relationship with Daniel Dennis, which was unethical and creates a conflict of interest to pursue an allegation brought to him by his girlfriend. Instead, an independent body of the SAC Bong County team should take on this issue. If a student has an allegation in Bong County, the area president of SAC should be informed and should participate in the process. The president of SAC at the time was Joseph Akoi.
  2. Daniel Dennis met with some female students without the knowledge of the SAC Bong County leadership chapter that includes Thompson Reeves and Joseph Akoi.
  3. Instead of going to the police, Daniel gave a press release online without informing SAC Bong County leadership. Thompson felt that Daniel was being deceptive.
  4. Thompson Reeves did not approve of the fact that the girls did not want to report the case to the police, instead wanted to negotiate deals with the school based on only allegations (deals that included not having to attend summer school).
  5. Daniel Dennis dismissed the entire Bong County SAC leadership chapter without informing them because they asked for proof of these allegations and to follow the procedures of the organization instead of working independently.

6. Thompson denied having any recordings of a meeting between Abel Dennis and SAC leadership in Gbarnga at a location called Serengeti. The meeting was never recorded, and Abel Dennis never confessed to any sexual misconduct as explained in the interview by Daniel Dennis and SAC.
- In the meeting with the teachers and Principal Abel Dennis, no one ever confessed to participating in sexual misconduct with students. Daniel Dennis said in the meeting that teachers openly confessed to all the sexual allegations crimes, and Mr. Thompson said that was untrue—it never happened.
  - Thompson also suspected that the alleged victims were not being sincere in their allegations because, in the meeting with him and Ms. Galawoloh, they asked if the girls wanted to report the case to the authorities, but they declined. They wanted to get passing grades, even if they were failing academically. He viewed their request as a form of intimidation in order to not fail the school year.
  - Thompson confirmed that Justina Dunbar was also a member of SAC. Daniel Dennis said that she was not a member of SAC.
  - Thompson stated that he expressed to Hope Novak that "she was being played", meaning that people were taking advantage of her by providing her false or inflated information.
  - Thompson Reeves does not have any recordings with teachers confessing to molestation, Abel Dennis confessing to molestation or Eric Wowoh confession to molestation, as was reported by Daniel Dennis of SAC in their press release
  - The chemistry teacher, Mr. Bettie's nickname is "Color" because he is always well dressed and always color coordinated. Daniel Dennis from SAC said that his name is "Color" because he likes to sexually harass students of every color. The latter statement was false, as per Thompson Reeves and Joseph Akoi.

### **Joseph Akoi:**

- Joseph Akoi was the President of SAC in Gbarnga, Bong County. He was approached by Daniel Dennis about allegations of sexual violations by teachers against students. Mr. Akoi refused to cooperate with Daniel Dennis' leadership of SAC for the following reasons:
  1. Mr. Bettie has always been well-known for being well dressed and color coordinated. SAC lied about the origin of his nickname.
  2. Justina Dunbar brought the complaints to her boyfriend, Daniel Dennis, so it was a conflict of interest to spearhead an investigation involving her. He was to allow Joseph Akoi and Thompson Reeves of Bong County SAC leadership to spearhead the process of gathering information. Mr. Akoi also knew Justina Dunbar very well because he recommended her for AAA Academy admission and encouraged her to join SAC. She was, in fact, a member of SAC.
  3. Daniel Dennis was also sexually involved with other girls from AAA Academy, so he was a perpetrator using his leadership role to seduce and become sexually involved with students. Mr. Akoi thought that he was not fit to promote or investigate cases on sexual allegations.

4. SAC leadership under Daniel Dennis conducted a press release on Facebook regarding sexual assault without any evidence and without informing others of the details of the press conference, despite the conflict of interest.
5. Daniel Dennis was deceptive because he claimed to have had meetings with alleged victims, teachers, and principals in a location outside the school campus, without involving the SAC Bong County leadership chapter. He could not show any evidence of these meetings or the recordings he claimed to possess.
6. Daniel claimed to have a letter from the U.S. Embassy issuing a communication on AAA Academy sexual abuse allegations. He was asked to show the evidence, but he never did.
7. Mr. Akoi believes that all of Daniel Dennis' intentions were driven by self-interest because when asked to present evidence that he claimed to possess, he did not respect the request, nor did he present anything. He also did not comply with the processes of the SAC leadership structure nor did he want to report the allegations to the Liberian National Police. Instead, He chose back channel deals and proceeded with press conferences on Facebook. SAC is not an investigative body, so they were to present the case to the authorities.
8. Daniel Dennis dissolved the SAC leadership chapter in Bong County because they did not want to proceed with an investigation due to the above stated reasons.
9. Marthalyne Zawolo is a student who was expelled from AAA Academy for misconduct. She later confessed to Joseph Akoi that she lied about Principal Abel Dennis' sexual assault because it is a huge allegation in Liberia. Daniel convinced her that, based on the false allegations, the school would feel pressured to reinstate her. Marthalyne publicly stated these details on a radio show in Gbarnga.

#### **Wilhelmina Galawoloh:**

- Upon hearing news of sexual allegations at AAA Academy from Hope Novak, Eric Wowoh contacted Ms. Galawoloh and Thompson Reeves to hold a recorded meeting with the alleged victims in order to gather information.
- Prior to the meeting, Ms. Galawoloh's did not notice any sexual misconduct at the AAA Academy. No student reported such matters to her or anyone else.
- The meeting was held with some female students in the 12th grade, all due for graduation.
- In her opinion, the girls were failing their classes and trying to find leverage on their teachers with the help of SAC.
- Ms. Galawoloh was very surprised to learn that claims of sexual violation were reported to Hope Novak instead of the local administration.
- Daniel Dennis, Layee Fofana, and Prince Kotogboe said in a recorded interview with Dr. Forte that Ms. Galawoloh was in a meeting in Gbarnga where girls said that they were being sexually molested, and Ms. Galawoloh started to cry for the

This investigation was conducted by Dr. Stefania Forte – reviewed and approved by the CAN-USA Board.

girls and begged them. Ms. Galawoloh said this was untrue. Thompson Reeves also confirms her statement.

### **Additional Information:**

- Dr. Forte also had extensive meetings with the Heart of Grace School board members and AAA board members.
- Dr. Forte visited Heart of Grace (Johnsonville) and AAA (Gbarnga, Bong County) campuses. She entered every single classroom to give a few words of encouragement to students and teachers.
- Dr. Forte also had meetings with the lead auditor, Mr. Korvah, and owner of Bicom (accounting and auditing firm), Mr. Sackie. They are completing a 3-year audit report upon the request of the Executive Director Eric Wowoh to improve fiscal management at school and train all employees involved with accounting and financial management. The audit report and all other financial documents were submitted to CAN-USA and reviewed. Bicom will also start a Phase 2 where all accountants and registrars of the schools will be trained in fiscal management with the installation of new accounting tracking software.
- Dr. Forte also had a meeting with the Minister of Gender and Child Protection, Madame Piso Saydee-Tarr. She was updated on CAN's work in Liberia and the findings of our fact-finding process.

### **RECOMMENDATIONS:**

- Students should not ask teachers for financial assistance or any assistance outside of the teacher's academic responsibilities.
- Annual teacher training should be developed and conducted to enhance teaching techniques and best practices.
- Student Against Corruption should be investigated for sexual exploitation, abuse of power, and malpractice.
- Eric Wowoh should have an assistant who will work directly with the students, teachers, and administrators.
- All international visitors to CAN should undergo a vetting process and a culture orientation training based on the Travel to Impact Booklet. They should also provide medical information and sign CAN required documents before traveling to Liberia.
- CAN-USA Board will work directly with the national Education Board of CAN and/or local school boards. Inquiries, clarifications, complaints, contract signing, etc. must go through the local Liberia Board.
- A Counseling Center should be established in each school under the CAN school system. This safe space will be a neutral environment where students can share complaints, grievances, and seek counseling, socio-emotional assistance, etc. The counseling center will be managed, including all hiring and monitoring, by Dr. Stefania Forte (Board President).

This investigation was conducted by Dr. Stefania Forte – reviewed and approved by the CAN-USA Board.



- The Liberian Gender Ministry will assist in providing resources and/or training for all CAN staff members in Liberia to equip them with knowledge of safe practices and behaviors in school.
- A Cease and Desist communication should be submitted to Hope Novak, Student Against Corruption and others to stop all communication with students, board members and staff under CAN.
- Partners and donors of CAN should not contact students directly but rather follow the proper channels by communicating any questions or concerns with the schools' principal and the school board.
- The investigative team proposes that Dr. Stefania Forte also fulfill the role of Board President and CAN Consultant in the areas of Culture, Policy, Education, and Expansion. This position requires day-to-day involvement in the areas mentioned above, but also includes programming, operations, establishing counseling centers, fundraising, and creating steps for financial transparency and accountability.

**ADDITIONAL STATEMENTS and OBSERVATIONS FROM THE INTERVIEWING  
TEAM:**

**Attorney HENRY BARKOUN**

- On Tuesday, March 8, 2022, Jestina Dunbar was invited to provide her personal statement concerning the alleged sexual abuse that took place at AAA Academy in Gbarnga, Bong County. Justina was introduced to the panelist and her constitutional/Miranda rights were accorded her during the interview. She was informed of her rights to remain silent, the right to a lawyer, the right to refuse for her statement to be recorded and the right to give a voluntary statement without a lawyer.
- The representatives of SAC were informed of their constitutional/Miranda rights, the right to remain silent, the right to be represented by a lawyer, the right to make voluntary statements and the right to be recorded during the interview/investigation. They agreed to be recorded and to give their voluntary statements.

**OBSERVATION**

It was observed that Justina Dunbar could have spoken truthfully about what transpired but her statement could not establish any form of sexual harassment or abuse from Mr. Isaac Bettie, the Chemistry teacher or any teacher at the AAA Academy. Ms. Dunbar's constant failure in Chemistry could not have been attributed to Mr. Bettie's alleged love for her. Ms. Dunbar's encounter with Mr. Abel E. Dennis was on the basis of her voluntary acceptance.

The Leadership of SAC could not provide clear and convincing evidence to link the teachers of AAA Academy to the alleged sexual harassment and abuse that allegedly took place at the campus of AAA Academy. Their assertion of Mr. Eric Wowoh and other administrators' involvement to the sexual harassment saga at the AAA Academy and Heart of Grace was based on mere hearsay which is not substantive to be sustained in a competent court of jurisdiction.

**MS. JOY CHICHI ONOS**

On March 6th, I was consulted by Dr. Stefania Forte to take care of the coordination and administration of a one-week fact-finding mission. I began by contacting the alleged Victims, who Mr. Daniel Dennis and others recommended. It was challenging to get to them, so I reached out to Mr. Daniel Dennis via Messenger to get their active phone

This investigation was conducted by Dr. Stefania Forte – reviewed and approved by the CAN-USA Board.

numbers. He was extremely helpful and provided all the necessary information I needed to contact the girls.

After several calls, reminders, and text messages, I schedule Mr. Isaac Naimah, Miss Marion Sulunteh, and Miss Delphine Saoromou to interview Dr. Forte on March 7th at the Campus office on Carey street and the SAC leadership, Justina Dunbar, on March 9th.

All the girls were asked to attend the interviews with a trusted person, but only Marion went with a friend, even though Delphine promised to go with Mr. Daniel Dennis, but she later came alone like the rest of the girls. The panel explained the interviewee's rights during the interviews, and they all agreed to speak their truth. On days when the panel interviewed the alleged victims, we had a legal representation and the Assistant Minister of Gender for observation and transparency.

Based on the information we got from the SAC leadership and the alleged victims, there was a need to speak to a person named Thompson Reeves, a guy who had all the recordings, according to SAC leadership. Most of these individuals could not come to the central town of Monrovia for the interview, so Dr. Forte and the team had to visit Gbarnga, Bong County (AAA Academy) and Johnsonville (Heart of Grace) and talk to the rest of the people via a recorded interview.

## **Observation**

- Most of the stories coming from the alleged victims were not corroborating with the claims from the SAC leadership.
- Thompson Reeves had none of the recordings SAC leadership told us about, and his stories were different from what SAC told us.
- The school administrator, Ms. Galawoloh denied everything SAC leadership claimed.
- Looking at the environment of the Heart of Grace and aligning it with Delphine's stories proved that it could have been a made-up story. There is no way she could have been wearing trousers while sitting in front of the guest house and not be seen or heard by anyone when Mr. Wowoh allegedly put his hands in her vagina.
- Angie was taken to the police against her will and without her parents' or sister's knowledge. Due to the fact that she's young and impressionable, she accepted gifts and was quiet until her parents got the information. SAC's allegation of Mr. Wowoh building a house for Angie and her family because of his sexual relationship with their daughter does not make sense. According to Angie's parents, the house was built when their daughter was around four or five years old so that cannot be a factor.
- Almost all the alleged victims lived with Mr. Daniel Dennis, and he had a sexual relationship with half of them. This case seemed more personal than fighting for girls' rights which he equally violated.

This investigation was conducted by Dr. Stefania Forte – reviewed and approved by the CAN-USA Board.

## **Minister MAMINAH CARR-GAYE**

During the early part of the first week in March, specifically the 7th and the 9th, I was contacted by Joy Chichi Onos to join a team led by Dr. Stefania Forte which embarked on a rigorous one-week investigative mission in the alleged sexual harassment and abuse scandal that had befallen the Heart of Grace (Johnsonville) and AAA Academy in Gbarnga, Bong County.

I had been informed that there were other interviews and investigations going on throughout the week, but I was expected to form part of the panel to listen to the stories of the victims. The panel consists of four(4) persons: Dr. Forte, a legal consultant, Ms. Onos and me.

Justina Dunbar is one of the main victims. She was invited to give her account of what had happened to her and at the school. The team was blessed with a legal practitioner who created a safe for Justina by reading her rights, encouraging her not to delve into any question or statement she was not comfortable with, while being aware of her right to a lawyer and could recuse herself if she felt it was the right thing to do.

She decided to come forward and tell her story and promised to be very truthful about it. All of the alleged victims were encouraged to go with someone they trusted.

Each of the two-days sessions began with accounts from alleged victims about their allegations. Below are the summaries and I did them in a format of a question, not questions asked them but just my understanding from their explanations on why they did or didn't/couldn't do certain things:

### **Marion Sulunteh**

#### **1. Why could she not report?**

Marion has a history of previous abuse before attending a CAN school in which she did not get justice because of what she termed as “lack of financial support “ to pursue the case.

In relation to the first case of abuse and the second case which involves Mr. Eric, it is noteworthy to state that gender-based violence is a criminal phenomenon that has a plethora of specific characteristics resulting, mainly, from the existence of a psychological, economic or social dependence of the victim on the aggressor.

One of these characteristics is that the perpetrator carefully picks the location where these types of violence are committed. Research has proven that about 75% of cases occur in the house or family home. The consequence is that there are not usually any witnesses other than the aggressor and the victim. As a result, if we are not mindful, the case will probably end with an acquittal, leaving the perpetrator to walk free.

While Marion's statements are characterized by a scourge of inconsistencies, I believe that she was and is adversely affected by her experiences with the justice system,

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something which caused her not to turn to the system for protection and because she is/was chronically mistrustful of the system's ability to solve her problems.

### **Inconsistencies:**

Based on what Marion explained, I personally feel that the below parts of the story are not credible as they contain contradictions and do not meet reasonability in some instances.

For example:

- A) When she was expelled from the school, what stopped her from saying the truth?
- B) If her parents were keeping her under strict restrictions and supervision as they were sponsoring her in school, why did she desperately need school fees from Mr. Eric?

### **Delphine Saomarou**

1. Why didn't she report?

As for Delphine, it's complicatedly simple. It is a statutory issue so it's unarguably clear that she cannot give consent or whether it mattered as she was underage.

She also clearly said that she is complaining now because he refused to live up to his part of their agreement.

2. There were many inconsistencies in her story as most of it was cleared by our follow-up questions. There was something about her body language that gave me confusing signals and also, she seemed overly bold, admitting that she gave in for the money, something which is normally not the case with most victims.

### **Recommendations**

- A. There should be plans for counseling and protection immediately after the interviews.
- B. Investigation into Students Against Corruption activities, especially Daniel Dennis' relationship with some alleged victims.



**Certified Public Accountants and  
Certified Fraud Examiners**

**CHANGE AGENT NETWORK LIBERIA**

**AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS  
FOR THE THREE YEARS ENDED DECEMBER 31, 2021**

**Motto: Bringing integrity and professionalism to the corporate and business world**

**CHANGE AGENT NETWORK INC. (CAN INC.)**

**AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS  
FOR THE THREE YEARS ENDED DECEMBER 31, 2021**

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**CHANGE AGENT NETWORK INC. (CAN INC.)**

**AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS  
FOR THE THREE YEARS ENDED DECEMBER 31, 2021**

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**GENERAL INFORMATION**

**BOARD OF DIRECTORS:**

REGISTERED OFFICE: Jacob's Town, Paynesville  
Monrovia, Liberia

MANAGEMENT TEAM: Executive Director: Eric Wowoh

BANKER: United Bank of Africa  
Global Bank  
Liberia

AUDITORS: BICON, INC.  
(Certified Public Accountants and Certified  
Fraud Examiners)  
1<sup>st</sup> Floor Gibson Building, Randall Street  
Monrovia





Certified Public Accountants &  
Certified Fraud Examiners  
Business Incubation & Consultancy

1<sup>st</sup> Floor  
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Randall Street  
Monrovia

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Office: +231 888 229 999  
+231 778 229 999  
Email: info@[biconinlr.com](mailto:info@biconinlr.com)  
Website: [www.biconinlr.com](http://www.biconinlr.com)

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The Management presents their report and the audited financial statements for the tree year ended December 31, 2021.

### ***Management's Responsibility Statement***

The organization's Management is responsible for the preparation and fair presentation of the financial statements, which include the statements of receipts and payments for the period then ended, Statement of fund Balance and cash status, and the notes to the financial statements. The notes to the financial statements include a summary of significant accounting policies and other explanatory notes, and the report of the management in accordance with Generally Accepted Accounting Principles (GAAP), and in the manner required by the provisions of the grant agreement.

The Management's responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of these financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Management's responsibility also includes maintaining adequate accounting records and an effective system of risk management.

### ***Funding***

*During the year CAN Inc., Liberia received funds through various means indicated in Note 3 Page 9 of the audited financial statement.*

### **Principal Activities**

The CAN Inc. is a non-profit providing education to the community within four counties, (Montserrado, Bong, Nimba and Lofa Counties).



Certified Public Accountants &  
Certified Fraud Examiners  
Business Incubation & Consultancy

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Website: [www.biconinc.net](http://www.biconinc.net)

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## **INDEPENDENT AUDITOR'S REPORT**

**To: The Board of Directors and Donor  
CAN Inc.**

We have audited the accompanying financial statements of **CAN Inc.**, which comprise the income statement, Cash Status and Fund Balance for the period then ended.

### **Disclaimer Opinion**

We do **NOT** express an opinion on the accompanying financial statements of the **CAN Inc.** Because of the significance of the matter described in the basis for disclaimer of opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements. We don't express our opinion on these financial statements of **CAN Inc.** for the three years ended 31 December 2021.

### **Basis for disclaimer of opinion**

We conducted our audit in accordance with International Standards on Auditing and with the grant agreement.

We did not receive sufficient documentations that would have enable us express an opinion other than the disclaimer's opinion. Additionally, the management letter points also support our opinion.

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the **CAN Inc.** in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use**

The financial statement has been prepared for **CAN Inc.** Management, so that **CAN Inc.** fulfil the reporting obligations pertaining to their organization. As a consequence, the financial statement may not be suited to other purposes.

The financial statement with our accompanying audit opinion has been prepared solely for the use of the **CAN Inc.** **and** must not be distributed to or used by any other parties.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with the requirements of the **CAN Inc.** financial manual and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Zinnah B. Sackie, CA, CPA. . Samora P.Z. Wolokolie, CFE, CA, CPA, CFIP (On Loan to GOL) . G. Thomas M. Duoe, CTP  
CPA. Motto: **Bringing integrity and professionalism to the corporate and business world**

**CHANGE AGENT NETWORK INC. (CAN Inc.)**

**AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS  
FOR THE THREE YEARS ENDED DECEMBER 31, 2021**

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**Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercised professional judgment and maintained professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



***(Certified Public Accountants)***

March 24, 2022

Monrovia

CHANGE AGENT NETWORK INC. (CAN Inc.)

**AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS  
FOR THE THREE YEARS ENDED DECEMBER 31, 2021**

**STATEMENT OF ACTUAL INCOME AND EXPANDITURE AND CASH STATUS**

INCOME:	Notes	HEART OF GRACE	ALEXANDRI A A. ANDREWS	WYATT	CAN LEADERSHIP ACADEMY	TOTAL
REVENUE	3	637,381.00	284,097.00	477,222.00	106,449.00	1,505,149.00
		<b>637,381.00</b>	<b>284,097.00</b>	<b>477,222.00</b>	<b>106,449.00</b>	<b>1,505,149.00</b>
<b>EXPENSES:</b>						-
Program Cost-Capital Expenditure	4	103,219.00	198,537.00	393,659.00	136,118.00	831,533.00
Personnel Cost (Salaries & Wages)	5	33,467.00	19,715.00	21,908.00	4,303.00	79,393.00
Program Support Cost	6	85,341.00	55,179.00	9,190.00	21,137.00	170,847.00
Educational Materials	7	422,670.00	8,093.00	7,555.00	101.00	438,419.00
General & Administrative Cost	8	14,349.00	8,574.00	6,513.00	702.00	30,138.00
Total Expenses		<b>659,046.00</b>	<b>290,098.00</b>	<b>438,825.00</b>	<b>162,361.00</b>	<b>1,550,330.00</b>
Fund Balance		<b>(21,665.00)</b>	<b>(6,001.00)</b>	<b>38,397.00</b>	<b>(55,912.00)</b>	<b>(45,181.00)</b>
<b>CASH STATUS:</b>						
<b>FUND BALANCE</b>		<b>(21,665.00)</b>	<b>(6,001.00)</b>	<b>38,397.00</b>	<b>(55,912.00)</b>	<b>(45,181.00)</b>
BANK BALANCE AS AT DECEMBER 31, 2021		18,093.00	440.00	18,499.00	15,340.00	52,372.00
<b>DIFFERENCE</b>		<b>(3,572.00)</b>	<b>(5,561.00)</b>	<b>56,896.00</b>	<b>(40,572.00)</b>	<b>7,191.00</b>

CHANGE AGENT NETWORK INC. (CAN INC.)

**AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS  
FOR THE THREE YEARS ENDED DECEMBER 31, 2021**

**STATEMENT OF FINANCIAL POSITION**

CURRENT ASSET:	Notes	HEART OF GRACE	ALEXANDRI A A. ANDREWS	WYATT	CAN LEADERSHIP ACADEMY	TOTAL
Cash & Bank		18,093.00	440.00	18,499.00	15,340.00	52,372.00
Fund Receivable		-	-	19,898.00	-	19,898.00
<b>Total Asset</b>		<b>18,093.00</b>	<b>440.00</b>	<b>38,397.00</b>	<b>15,340.00</b>	<b>72,270.00</b>
LIABILITY AND FUND BALANCE:						
Liabilities		(501.00)	(5,561.00)		55,912.00	49,850.00
Fund Balance		18,594.00	6,001.00	38,397.00	(40,572.00)	22,420.00
<b>Total Liabilities and Fund Balance</b>		<b>18,093.00</b>	<b>440.00</b>	<b>38,397.00</b>	<b>15,340.00</b>	<b>72,270.00</b>

## **CHANGE AGENT NETWORK INC. (CAN INC.)**

### **AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE THREE YEARS ENDED DECEMBER 31, 2021**

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#### **Notes to the financial statements:**

##### **General Information**

Change Agent Network (CAN Inc.) is a registered 501 (c) 3 non-profit organization which goal is to transform the entire nation of Liberia through Education, Mentorship, Sustainable Development and the Hope of the Gospel.

##### **Mission**

We are operating in Liberia as Opportunity Network Liberia, Inc. which is a registered and accredited Non-governmental and non-political organization. Changed Agent Network is the parent organization to Opportunity Network Liberia (ON-LIB).

##### **Vision**

To see a new generation of patriotic Liberians who will secure a New and Better Liberia, Free of Corruption, Breeding Ground for Innovation, Creativity Entrepreneurship and Resounding Success for all.

To see a new generation of patriotic Liberians who will secure a New and Better Liberia, Free of Corruption, a Breeding Ground for Innovation, Entrepreneurship and Resounding Success for all.

##### **Sustainability**

In the US, we pray and fundraise to provide materials, professional advice, plus moral and spiritual support to our Liberian recipients. This "walk alongside" approach, combined with their valuable contributions to land, and labor, allows us to build and expand affordable schools in Liberia. We **do not** pay for sustainability. That is the responsibility of the local community as they begin to see the powerful effect schools have on their culture.

We believe (and have demonstrated) that education and hard work has the power to transform the lives of students, who in turn carry this message of hope and help into their future lives as adults. Self-esteem, economic freedom, dignity, self-sufficiency, and finally, independence, are the results of us carrying our message successfully. It is not just the students who change, but whole communities have changed because of our efforts and the Power of a loving God. Handouts are not in our vocabulary or part of our Mission.

Donations from overseas help us help our Liberian brothers and sisters in Africa create jobs, change mind-sets, and give Hope a chance that changes lives today and into the future. We strive to demonstrate the values and principles of education, hard work, and a second chance in the lives of once hopeless people.

**CHANGE AGENT NETWORK INC. (CAN INC.)**

**AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS  
FOR THE THREE YEARS ENDED DECEMBER 31, 2021**

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**1. ACCOUNTING POLICIES:**

**i. General**

The Financial Resources of the entity are managed by CAN Inc., and it maintains a United States Dollars Bank Account with United Bank of Africa in which the funds were deposited and transferred. Before payment is made, payment request form is prepared and sent to the Finance Manager for approval and subsequently, payment voucher is prepared by the Finance Officer and approved by the principal. Finally, once payment is made management must obtain a payment receipt for the goods/items/services procured; payments are made as per the approved activities.

**ii. Accounting Policies**

The entity uses the cash basis of accounting. However, this report is based on the Accounting Policies applicable to Non- for- Profit Accounting, which ensures that resources are expended in accordance with provision of the Organization Budget and specific policies were applied.

The accounting policies set out below have been applied consistently to all years presented in these financial statements.

**(a) Foreign currency**

Transactions in foreign currencies are translated to the respective functional currency of the entity at exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rate at that date.

## CHANGE AGENT NETWORK INC. (CAN INC.)

### AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE THREE YEARS ENDED DECEMBER 31, 2021

#### Notes to the financial statements-continue

#### 2 Cash and bank balance

Cash and bank balance represents all bank and cash balance of the various sites as tabulated below. Each site operates a separate bank account and along with cash in safe where necessary.

NOTE 2						
CURRENT ASSET:	Notes	HEART OF GRACE	ALEXANDRI A A. ANDREWS	WYATT	CAN LEADERSHIP ACADEMY	TOTAL
Cash					-	-
Banks		18,093.00	440.00	18,499.00	15,340.00	52,372.00
<b>Total Asset</b>		<b>18,093.00</b>	<b>440.00</b>	<b>18,499.00</b>	<b>15,340.00</b>	<b>52,372.00</b>

#### 3. Income

NOTE 3	HEART OF GRACE	ALEXANDRI A A. ANDREWS	WYATT	CAN LEADERSHIP ACCADEMY	TOTAL
Loan Form CEO	25,500.00	31,360.00	45,000.00	48,140.00	150,000.00
Unspecified Foreign Support	86,434.00	-	-	-	86,434.00
Loan From Access Bank	25,240.00	-	-	6,649.00	31,889.00
Loan From Foundation For Women	22,940.00	5,717.00	-	-	28,657.00
Loan From UBA Bank		-	-		-
Revenue From School Activities	347,017.00	63,820.00	27,985.00	6,216.00	445,038.00
Operational Funds-Foreign Support	128,452.00	157,363.00	398,986.00	45,168.00	729,969.00
Smart Minds Academy-House Rent		-	-	-	-
Gala Day Activitie-All Students	800.00	-	-	-	800.00
School Uniforms & Requirement	998.00	-	-	-	998.00
Income From Crop Sales	-	-	3,558.00	-	3,558.00
Other Income (Deferred Work)	-	25,837.00	1,693.00	276.00	27,806.00
	<b>637,381.00</b>	<b>284,097.00</b>	<b>477,222.00</b>	<b>106,449.00</b>	<b>1,505,149.00</b>



**CHANGE AGENT NETWORK INC. (CAN INC.)**

**AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS  
FOR THE THREE YEARS ENDED DECEMBER 31, 2021**

**NOTE 4 Program Cost-Capital Expenditure**

	HEART OF GRACE	ALEXANDRIA A. ANDREWS	WYATT	CAN LEADERSHIP ACADEMY	TOTAL
School Building Construction	79,576.00	107,834.00	342,382.00	83,607.00	613,399.00
Land Purchased	3,071.00	10,872.00	13,027.00	11,500.00	38,470.00
Generator Cost	1,668.00	19,000.00	900.00	500.00	22,068.00
Motor Vehicle	3,079.00	32,851.00	20,000.00	21,266.00	77,196.00
Furniture & Fixture	4,446.00	20,480.00	7,980.00	15,845.00	48,751.00
Office and School Furniture	11,379.00	7,500.00	9,370.00	3,400.00	31,649.00
					-
<b>Total Asset</b>	<b>103,219.00</b>	<b>198,537.00</b>	<b>393,659.00</b>	<b>136,118.00</b>	<b>831,533.00</b>

**NOTE 5 Personnel Cost (Salary & Wages)**

	HEART OF GRACE	ALEXANDRIA A. ANDREWS	WYATT	CAN LEADERSHIP ACADEMY	TOTAL
Salaries & Wages	32,784.00	19,704.00	14,683.00	4,240.00	71,411.00
Compensation Committee	683.00	11.00	7,226.00	63.00	7,983.00
Extra Classes and Salary Bonus				-	-
					-
<b>Total Personnel Cost (Salaries &amp; Wages)</b>	<b>33,467.00</b>	<b>19,715.00</b>	<b>21,909.00</b>	<b>4,303.00</b>	<b>79,394.00</b>

**NOTE 6 Program Support Cost**

	HEART OF GRACE	ALEXANDRIA A. ANDREWS	WYATT	CAN LEADERSHIP ACADEMY	TOTAL
Feeding & Education-School	20,987.00	24,920.00	2,594.00	458.00	48,959.00
House Rent & Office Staff	1,200.00	18,883.00	361.00	298.00	20,742.00
School Supplies	63,155.00	4,814.00	3,618.00	19,765.00	91,352.00
Uniform Sewing & Accessories	-	-	2,617.00	616.00	3,233.00
Other Cost		6,562.00		-	6,562.00
					-
<b>Total Personnel Cost (Salaries &amp; Wages)</b>	<b>85,342.00</b>	<b>55,179.00</b>	<b>9,190.00</b>	<b>21,137.00</b>	<b>170,848.00</b>

**NOTE 7 Educational Materials & Supplies**

	HEART OF GRACE	ALEXANDRIA A. ANDREWS	WYATT	CAN LEADERSHIP ACADEMY	TOTAL
School Supplies	5,925.00	8,093.00	1,903.00	101.00	16,022.00
Young Emerging Youth-Scholarship	416,745.00		384.00		417,129.00
			613.00		613.00
			4,655.00		4,655.00
				-	-
					-
<b>Total Personnel Cost (Salaries &amp; Wages)</b>	<b>422,670.00</b>	<b>8,093.00</b>	<b>7,555.00</b>	<b>101.00</b>	<b>438,419.00</b>

## CHANGE AGENT NETWORK INC. (CAN INC.)

### AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE THREE YEARS ENDED DECEMBER 31, 2021

#### 8. Administrative Expense

	HEART OF GRACE	ALEXANDRIA A. ANDREWS	WYATT	CAN LEADERSHIP ACADEMY	TOTAL
Stationeries	4,645.00	2,719.00	2,395.00	449.00	10,208.00
Communication-Internet	1,791.00			9.00	1,800.00
Transportation	244.00		123.00	205.00	572.00
Publication	7,669.00	1,171.00	1,205.00	39.00	10,084.00
Repairs & Maint.		2,078.00	1,191.00	-	3,269.00
Donation & Gifts			1,600.00		1,600.00
Others Admin Exp.		2,606.00			2,606.00
					-
<b>Total Personnel Cost (Salaries &amp; W</b>	<b>14,349.00</b>	<b>8,574.00</b>	<b>6,514.00</b>	<b>702.00</b>	<b>30,139.00</b>

#### 9. Fund balance at 31 December 2021

Funds balance represents remaining balance on the Statement of Income and actual expenditure statement for the three years ended December 31, 2021.

CASH STATUS:					
FUND BALANCE	(21,665.00)	(6,001.00)	38,397.00	(55,912.00)	(45,181.00)
BANK BALANCE AS AT DECEMBER 31, 2021	18,093.00	440.00	18,499.00	15,340.00	52,372.00
DIFFERENCE	(3,572.00)	(5,561.00)	56,896.00	(40,572.00)	7,191.00

#### 10. Taxation

CAN Inc. is exempted from income tax however, the institution is required to withhold tax from employees and remit same as per the Liberia Revenue Code of Liberia.

#### 10. Capital expenditure

Capital expenditures are recorded as expenses incurred for that period.



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## AUDITOR'S REPORT ON INTERNAL CONTROL

**To: The Executive Director  
CAN Inc.  
Montserrado, Liberia**

We have audited the accompany statements of receipts and payments of the CAN Inc. for the three years ended December 31, 2021 and the related Statement of Income, Expenditure and Current Fund Balance and have issued this report thereon.

We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

In planning and performing our audit of the financial statements of the CAN Inc. for the three years ended December 31, 2021, we considered its Internal Control Structure in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the Internal Control Structure.

The Management of CAN Inc. is responsible for establishing and maintaining an Internal Control Structure. In fulfilling this responsibility, estimates and judgments by Management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an Internal Control Structure are to provide Management with a reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with Management's authorizations and errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure of future period is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant Internal Control Structure, Policies and Procedures in the following categories:

### Accounting Controls

- Bank and Cash Controls
- Cash Receipts and Revenue
- Payroll
- Cash Disbursements and Expenditure

For all of the Internal Control categories listed above, we obtained an understanding of the design if any relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

. Zinnah B. Sackie, CA, CPA. . Samora P.Z. Wolokolie, CFE, CA, CPA, CFIP (On Loan to GOL) . G. Thomas M. Duoe, CTP CPA.  
**Motto: Bringing integrity and professionalism to the corporate and business world**

**CHANGE AGENT NETWORK INC. (CAN INC.)**

**AUDITOR'S REPORT AND SPECIAL PURPOSE FINANCIAL STATEMENTS  
FOR THE THREE YEARS ENDED DECEMBER 31, 2021**

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Our consideration of the Internal Control Structure would not necessarily disclose all matters in the Internal Control Structure that might be of material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the specific Internal Control Structure elements do not reduce in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We did note that there was absolutely **NO** internal control for test of compliance, there were several matters that came to our attention that we considered to be of material weakness during the audit of the current period.

This report is intended for the information of the Board of Directors and Management of the CAN Inc. for the three years ended December 31, 2021. However, this report is a matter of public record and its distribution is not limited.



*(Certified Public Accountants)*

March 24, 2022

Monrovia



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## **AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS**

**To: BOARD OF DIRECTORS  
CAN Inc.  
LIBERIA**

We have audited the accompany statements of receipts and payments of the CAN Inc. for the three years ended December 31, 2021 and the related Statement of income, Expenditure and Current Fund Balance for the years then ended and have issued this report thereon.

We conducted our audit in accordance with Generally Accepted Auditing Standards (GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

Compliance with laws and regulations contained in the Finance Policy Manual and the responsibility of the Management of the CAN Inc. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of compliance on these Laws and Regulations. However, the objective of our audit of the financial statements was not to provide an opinion on the overall compliance with such Laws and Regulations. Accordingly, we do not express such an opinion.

The results of our tests of compliance with respect to items tested indicate that CAN Inc. has **NOT** in all material respects, complied with all the Laws and Regulations in Liberia. With respect to items not tested, nothing came to our attention that could cause us to believe that CAN Inc. has not complied, in all material respects, with those Laws and Regulations.

This report is intended for the information of the Board of Directors and Management of CAN Inc. However, this report is a matter of public record and its distribution is not limited.

**(Certified Public Accountants)**

March 24, 2022  
Monrovia

. Zinnah B. Sackie, CA, CPA. . Samora P.Z. Wolokolie, CFE, CA, CPA, CFIP (On Loan to GOL). G. Thomas M. Duoe, CTP CPA.

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## The Management

CAN Inc.

Montserrado, Liberia

### MANAGEMENT LETTER

We noted very serious weaknesses and areas for improvement relating to the design and operating effectiveness of the internal controls of the CAN Inc. and these are addressed in the Management Letter section of this report. In the Management Letter section, we present recommendations aimed at improving the organisation's overall internal control processes.

#### Description of priority ratings

A system of priority rating the management report for the risks associated with the reportable conditions has been used as follows:

**High:** Action that is considered imperative to ensure that the CAN Inc. is not exposed to high risks (i.e. failure to take action could result in major consequences and issues).

**Medium:** Action that is considered necessary to avoid exposure to significant risks (i.e. Failure to take action could result in significant consequences).

**Low:** Action that is considered desirable and should result in enhanced control or better value for money.

#### 1.1 Findings

The table below provides a summary of the observations identified as a result of the CAN Inc. financial statements audit. Critically risk ratings are defined above.

No	Observation
1.	Absolutely, no internal control structure is being put into place
2.	No reconciliation of Accounts (transfer from foreign support to Liberia programs)
3	No operational manual

## CAN LEADERSHIP ACCADEMY-LOFA (CAN INC. )

### MANAGEMENT LETTER FOR THE THREE YEARS ENDED DECEMBER 31, 2021

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#### MANAGEMENT LETTER (CAN INC....)

#### 1. Absolutely, no internal control structure is being put into place

##### **Observation:**

**Internal control**, as defined by accounting and auditing, is a process for assuring of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies. A broad concept, internal control involves everything that controls risk to an organization.

It is a means by which an organization's resources are directed, monitored, and measured. It plays an important role in detecting and preventing fraud and protecting the organization's resources, both physical (e.g., machinery and property) and intangible (e.g., reputation or intellectual property such as trademarks).

At the organizational level, internal control objectives relate to the reliability of financial reporting, timely feedback on the achievement of operational or strategic goals, and compliance with laws and regulations. At the specific transaction level, internal controls refer to the actions taken to achieve a specific objective (e.g., how to ensure the organization's payments to third parties for valid services rendered.) Internal control procedures reduce process variation, leading to more predictable outcomes. Internal control is a key element of the Foreign Corrupt Practices Act (FCPA) of 1977 and the Sarbanes-Oxley Act of 2002, which required improvements in internal control in United States public corporations. Internal controls within business entities are also referred to as **operational controls**. The main controls in place are sometimes referred to as "key financial controls

##### **Implication:**

In the absent of internal controls, the entity is at high risk to loss its asset (cash, receivable, tangible and intangible asset etc.) Without internal controls, the entity may lose on it operational effectiveness and moreover be in noncompliance with laws and regulations.

##### **Recommendation:**

We recommend that management of CAN Inc. put into place internal controls that will address all sections of the institution's operation.

##### **Management's comment:**

## CHANGE AGENT NETWORK INC. (CAN INC.)

### MANAGEMENT LETTER FOR THE THREE YEARS ENDED DECEMBER 31, 2021

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#### 2. Réconciliations of accounts (CAN-USA and CAN Inc.-Liberia)

##### **Observation:**

In accounting, **reconciliation** is the process of ensuring that two sets of records (usually the balances of two accounts) are in agreement. Reconciliation is used to ensure that the money leaving an account matches the actual money spent or received. This is done by making sure the balances match at the end of a particular accounting period. Bank reconciliation statement is a report which compares the bank balance as per company's accounting records with the balance stated in the bank statement. Similarly, donor/head office and recipient or implementing partner of donor funds must be reconciled to ensure that all grants or fund send is what been received and to be accounted for.

During our audit, we observed no reconciliation between funds transferred from foreign support to that of fund received in Liberia and the distribution to relevant stakeholder.

##### **Implication:**

Not instituting reconciliation may lead to the entity losing on unrecord or unrecognized transfers, which make accountability impossible.

##### **Recommendation:**

We strongly recommend that reconciliations are performed at regular interval

##### **Management Comment:**



## CHANGE AGENT NETWORK INC. (CAN INC.)

### MANAGEMENT LETTER FOR THE THREE YEARS ENDED DECEMBER 31, 2021

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#### 3. No Operational Manual

##### **Observation:**

The **operations manual** is the documentation by which an organisation provides guidance for members and employees to perform their functions correctly and reasonably efficiently. It documents the approved standard procedures for performing operations safely to produce goods and provide services. Compliance with the operations manual will generally be considered as activity approved by the persons legally responsible for the organisation.

The operations manual is intended to remind employees of how to do their job. The manual is either a book or folder of printed documents containing the standard operating procedures, a description of the organisational hierarchy, contact details for key personnel and emergency procedures. It does not substitute for training, but should be sufficient to allow a trained and competent person to adapt to the organisation's specific procedures.

The operations manual helps the members of the organisation to reliably and efficiently carry out their tasks with consistent results. A good manual will reduce human error and inform everyone precisely what they need to do or not to do, who they are responsible to and who they are responsible for. It is a knowledge base for the organisation, and should be available for reference whenever needed. The operations manual is a document that should be periodically reviewed and updated whenever appropriate to ensure that it remains current.

##### **Implication:**

In the absence of operational manual, the members and employees of the institution may perform task based on their general understanding which may not be inline or supports the entity overall goals and objectives. The entity may not be in the position to hold members and employees for any wrong doing if it is not criminal intent.

##### **Recommendation:**

We strongly recommend the production of an operational manual.

##### **Management Comment:**

**CHANGE AGENT NETWORK INC. (CAN INC.)**

**MANAGEMENT LETTER  
FOR THE THREE YEARS ENDED DECEMBER 31, 2021**

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Annex 3: Persons contacted or involved in the Audit

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**The Auditor - BICON INC**

Zinnah B. Sackie	Engagement Partner
Jallah D. Corvah	Audit Supervisor
Joseph T. Williams	Audit Staff/In-Charge
Victoria N. Johnson	Audit Assistant
Benedictus D'Almeida	Audit Assistant

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**The Entity subject to audit - CAN INC....**

Eric Wowoh	Executive Director
Princess Salee	Finance Officer

