



Management Letter

On the Financial Statements Audit of the Incident Management System (IMS) COVID-19 Response

For the Special Fiscal Period July 1, 2021 to December 31, 2021



Promoting Accountability of Public Resources

**P. Garswa Jackson Sr. FCCA, CFIP, CFC
Auditor General, R.L.**

Monrovia, Liberia
August 2024

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ACRONYMS USED

Acronym	Meaning
AG	Auditor General
FCCA	Fellow Chartered Certified Accountant
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Practitioner
COBIT	Control Objectives for Information and Related Technology
COSO	Committee of Sponsoring Organization of the Treadway Commission
ESOP	Emergency Standard Operating Procedures
GAC	General Auditing Commission
GoL	Government of Liberia
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standard of Supreme Audit Institutions
IMS	Incident Management System
MoH	Ministry of Health
NPHIL	National Public Health Institute of Liberia
PFM	Public Finance Management
PPC	Public Procurement & Concession

August 20, 2024

Dr. Dougbeh Chris Nyan
Director General
National Public Health Institute of Liberia (NPHIL)
Congo Town, Montserrado County
Monrovia, Liberia

Dear Dr. Nyan:

The financial statements of the Incident Management System (IMS) are subject to audit by the Auditor General (AG) consistent with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

INTRODUCTION

Financial Statements Audit on the IMS for the period July 1, 2021 to December 31, 2021 have been completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes an examination on a test basis of evidence supporting the amounts and disclosures in the financial statements; Assessment of the accounting principles used and significant estimates made by management; and Evaluation of the overall financial statements' presentation.

The audit also includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters. The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The audit findings which were identified during the course of the audit, are included below.

Key Management Personnel of IMS

Name	Rank	Period of service
Dr. Wilhelmina Jallah	Minister/Incident Manager- IMS	February 2019 – December 2023
Hon. Jane MaCauley	Deputy Incident Manager	February 2019 – December 2023
Fidel Wiah	DIMS for Finance	May 2019 - December 2023
Sam W. Tarty	Procurement Lead	May 2019 - December 2023
Ambrose Wreh	HR Team Lead	February 2019 - December 2023
Adrian Brown	Adm./Star Base	September 2019 – December 2023
Kollenmu G. Massade	Compliance	February 2019 - December 2023

Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the Management and staff of the IMS during the audit.

Thank you as we strive to promote accountability, transparency and good governance across the Government of Liberia.

Sincerely,


P. Garswa Jackson, Sr., FCCA, CFIP, CFC
Auditor General, R.L

Monrovia, Liberia

June 2024

1 DETAIL FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Inappropriate Disclosure of Reporting Period

Criteria

- 1.1.1.1 Paragraph 1.4.1 of the IPSAS Cash basis of accounting (November 2017) states, “the general-purpose financial statements shall be presented at least annually. When in exceptional circumstances, an entity’s reporting date changes and the annual financial statements are presented for a period longer or shorter than one year, an entity shall disclose in addition to the period covered by the financial statements:
- The reason(s) for a period other than one year being used; and
 - The fact that comparative amounts may not be comparable

Observation

- 1.1.1.2 During the audit, we observed that the financial statements were prepared for a period other than one year without explanatory notes for the reason(s) thereto.
- 1.1.1.3 Additionally, we observed that Management did not disclose that the amounts for prior and current periods figures may not be comparable due to the change in the reporting period.

Risk

- 1.1.1.4 Fair presentation, full disclosure, comparability, understandability and reconciliation of the financial statements may be impaired.
- 1.1.1.5 Management may be non-compliant with Paragraph 1.4.1 of the IPSAS Cash basis of accounting (November 2017).

Recommendation

- 1.1.1.6 Management should adjust the notes to the financial statements and include reasons for a period shorter than a year and the fact that comparable figures may not be comparative.
- 1.1.1.7 Going forward, Management should facilitate full and adequate disclosures on the face and in the notes to the financial statements consistent with IPSAS Cash basis of accounting (November 2017).

Management’s Response

- 1.1.1.8 *Management acknowledges the recommendation. The relevant adjustments and disclosures to the financial statements to reflect the comparison of the both financial years as recommended have been made and the necessary explanatory notes to the financial statements for the change in the reporting period as required. See attached revised financial statements to support management’s assertion.*

Auditor General's Position

- 1.1.1.9 We acknowledge Management's acceptance of our finding and recommendations and subsequent submission of the revised financial statements.

1.1.2 Non-disclosure of comparative information on the financial statements

Criteria

- 1.1.2.1 Part 1.4.1 of the Revised Cash Basis IPSAS (November 2017) requires that general purpose financial statements shall be presented at least annually. When, in exceptional circumstances, an entity's reporting date changes and annual financial statements are presented for a period longer or shorter than one year, an entity shall disclose in addition to the period covered by the financial statements:
- a) The reason(s) for a period other than one year being used; and
 - b) The fact that comparative amounts may not be comparable.
- 1.1.2.2 Part 1.4.16 of the Revised Cash Basis IPSAS (November 2017) states that, "Unless a provision of this standard permits or requires otherwise, comparative information shall be disclosed in respect of the previous period for all numerical information required by this standard to be disclosed in the financial statements, except in respect of the financial statement for the reporting period to which this standard is first applied. Comparative information shall be included in narrative and descriptive information when it is relevant to an understanding of the current period's financial statements.

Observation

- 1.1.2.3 During the audit, we observed that Management did not disclose prior year information in the statement of cash receipts and payments, the statement of comparison of budget and actual amounts and notes to the financial statements as required by the standards for comparability purposes.

Risk

- 1.1.2.4 Fair presentation, full disclosure, comparability, understandability and reconciliation of the financial statements may be impaired.
- 1.1.2.5 Management may be non-compliant with Paragraph 1.4.1 and 1.4.16 of the IPSAS Cash basis of accounting (November 2017).

Recommendation

- 1.1.2.6 Management should adjust the financial statements and include comparative figures on the face of the financial statements to facilitate fair presentation, full disclosure, comparability, understandability and reconciliation of the financial statements.
- 1.1.2.7 Going forward, Management should facilitate full and adequate disclosures on the face and in the notes to the financial statements consistent with IPSAS Cash basis of accounting (November 2017).

Management's Response

- 1.1.2.8 Management acknowledges the recommendation. The relevant adjustments and disclosures to the financial statements and notes have been made as to provide comparable numerical information for both current and previous periods as recommended. See attached revised financial statements to support management's assertion.

Auditor General's Position

- 1.1.2.9 We acknowledge Management's acceptance of our finding and recommendations and subsequent submission of the revised financial statements.

1.1.3 Disparity in Testing Fees

Criteria

- 1.1.3.1 Regulation A. 3 (1 and 2) of the Amendment and Restatement of the Public Financial Management (PFM) Act of 2009 states that, "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister.
- 1.1.3.2 Additionally, Section 48 (1) of the Amendment Restatement of the PFM Act of 2009 states that "It is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instructions issued by the Minister.

Observation

- 1.1.3.3 During the audit, we observed that Management reported the total amount of **US\$4,174,511.28** as revenue from COVID-19 testing fees. However, we recomputed projected revenue for the period using the number of passengers by multiplying the number of passengers by the approved fees paid and compare same to the revenue reported in the General Ledger thus resulting into a variance of **US\$10,363.73**. Please see Table 1 below for details.

Table 1: Disparity in Testing Fees

Month	Description	Total Passengers	Projected Revenue US\$	General Ledger US\$	Variance US\$
July-21	COVID-19 testing fees	9504	629,800.00	627,950.97	1,849.03
August-21		8881	577,850.00	575,949.88	1,900.12
September-21		8817	613,225.00	611,702.76	1,522.24
October -21		9399	603,500.00	601,490.50	2,009.50
November-21		11025	767,875.00	766,319.58	1,555.42
December-21		14220	992,625.00	991,097.58	1,527.42
	Total	61,840	4,184,875.00	4,174,511.28	10,363.73

1.1.3.4 Additionally, we observed that there were some Government Officials, International and National Partners, other dignitaries and Security Officials that were exempted from payment of covid-19 testing fees. However, there exist no policy document to specify those to be exempted or documented procedures for the selection of beneficiaries for exemption of Covid-19 testing fees.

1.1.3.5 Further, Management provided no evidence of the listing for exempted individuals.

Risk

1.1.3.6 The completeness and accuracy of revenue may not be assured; therefore, the financial statements may be misstated.

1.1.3.7 In the absence of documented procedures and policies, passengers may be arbitrarily exempted thereby denying government of the required revenue.

Recommendation

1.1.3.8 Management should develop, approve and operationalize a policy for revenue collection of testing fees. The policy should include provision for exempted passengers.

1.1.3.9 Management should perform monthly revenue reconciliation: multiply number of passengers by approved rate (adjusting for exemption), compare same to revenue General Ledger and the bank statements. Variances identified should be investigated and adjusted (where applicable) in a timely manner.

1.1.3.10 Evidence of approved policy and periodic reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

1.1.3.11 *Management acknowledges the recommendation. There is an existing policy on the management of funds for the COVID-19 Response. Management is currently reviewing the policy and relevant adjustments are being made to reflect exemptions, among other considerations.*

1.1.3.12 *We conducted monthly reconciliations of receipts from all sources of funds. The analyses were provided.*

1.1.3.13 *The variance of US\$ US\$10,363.73 is as a result of passengers/travelers that were exempted as per the travel protocol. The IMS exempted travelers representing the Government of Liberia during official duties/assignments. Some of the travelers or group of travelers that were exempted were: Liberia National Teams, Executive advance security team, diplomats, Dubai Expo teams, volunteer health practitioners who came to conduct surgical works, students from COVID – 19 affected countries, and International medical volunteers and surgical medical teams supporting the MOH. Attached are evidence of some of the request for exemptions and the travel protocol for validation by the auditors.*

- 1.1.3.14 *There were existing protocols that allowed for exemptions and which the Minister (Incident Manager) utilized. However, as recommended in previous audit reports the technical team have developed a policy on exemptions which is before the policy makers for review and subsequent approval that compliments existing protocols.*

Auditor General's Position

- 1.1.3.15 We acknowledge Management's assertions and subsequent submission of reconciliations of receipts from all sources of funds, after our audit execution. However, exemptions documents were not provided by Management.
- 1.1.3.16 On the basis of the non-disclosure of exempted persons in the approved policy, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.4 Unrecorded Amounts

Criteria

- 1.1.4.1 Section 1.3.27 (c) of Cash Basis IPSAS states that "financial statements shall present information that is:
- A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial statements in that it is:
 - i. Complete
 - ii. Neutral; and
 - iii. Free from material error
- 1.1.4.2 Regulation R.3 (6) of the Amended and Restated PFM Act of 2019 provides that the balances of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof.

Observation

- 1.1.4.3 During the audit, we observed that entries amounting to **US\$24,700** seen on bank statements for the Special Fiscal Period July-December 2021 at the United Bank of Africa (UBA) could not be traced to the ledger. **See table 2 below.**

Table 2: Unrecorded Amounts

No.	Date	Description	Check #	US\$
	July 27, 2021	Advance to Montserrado CHT	00822113	1,500.00
	December 21, 2021	Advance to Montserrado CHT	00848143	23,200.00
Total				24,700.00

Risk

- 1.1.4.4 The completeness and accuracy of closing cash balance and therefore the financial statements may be misstated.

1.1.4.5 Management may not account for all its transactions.

Recommendation

1.1.4.6 Management should account for transaction posted in the bank statements which were not recorded in the cash book and the financial statements.

1.1.4.7 Going forward, Management should perform monthly reconciliation between the bank statements and the general ledger to ascertain the completeness, existence and accuracy of the transactions posted to the ledgers. Variances identified should be investigated and adjusted (where applicable) in a timely manner.

1.1.4.8 Evidence of periodic reconciliation should be adequately documented and filed to facilitate future review.

Management's Response

1.1.4.9 *Management acknowledges the recommendation. This was an oversight. The corrections have been made to the general ledgers. See attached updated ledgers for review.*

Auditor General's Position

1.1.4.10 We acknowledge Management's acceptance of our finding and recommendations and the subsequent adjustment to the general ledger.

1.1.5 Payments without Adequate Supporting Documentation -Job Completion Certificates

Criteria

1.1.5.1 Regulation P.9 (1) (2) of the Amended and Restated Public Financial Management Act of 2019 provides that all disbursements or payments of public moneys shall be properly supported by pre-numbered payment vouchers.

1.1.5.2 Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers.

1.1.5.3 During the audit, we observed that Management processed several payments which amounted to **US\$ 32,611.95** without evidence of job completion certificates to validate that services were actually performed. **See Table 3 below for details.**

Table 3: Payments Without Adequate Supporting Documentation (Job Completion Certificates)

No	Date	Voucher Number	Description	Amount (USD)
1	9/29/2021	COVID-00196	Payment to Multitask Management services Incorporation for the provision of catering Services.	27,371.40
2	9/24/2021	COVID-00090	Payment to Electro Shark INC for Stable and reliable internet services at the GOL covid-19 testing center at Roberts International Airport	5,240.55
Total				32,611.95

Risk

- 1.1.5.4 In the absence of job completion certificates, payments may be made for services not performed or the approved terms and conditions for services may not be achieved.
- 1.1.5.5 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments may not be assured. This may lead to misappropriation of public funds.
- 1.1.5.6 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.5.7 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.

Recommendation

- 1.1.5.8 Management should fully account for the expenditures made without adequate supporting documents.
- 1.1.5.9 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting documents should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.5.10 *Management acknowledges the recommendations and has copies of job completion certificates for transactions listed. Management will present copies for review.*

Auditor General's Position

- 1.1.5.11 We acknowledge Management's acceptance of our finding and recommendations and the subsequent submission of the job completion certificates after our audit execution. However, Management submission of documents after our review does not guarantee Management's effective control of document management and expenditure liquidation.
- 1.1.5.12 Management should ensure that all goods received are duly accompanied by the relevant supporting documents including delivery notes.
- 1.1.5.13 Going forward Management should ensure information requested for audit purposes are submitted in a timely manner for review. Further, Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in accounting software for financial transactions), archived and maintained to facilitate future review.

1.1.6 Payments without Supporting Documentation (Payment Vouchers)

Criteria

- 1.1.6.1 Regulation P.9 (1 &2) of Amendment and Restatement of the Public Financial Management (PFM) Act of 2009 states that "All disbursements or payments of public moneys shall be properly supported by pre-numbered payment vouchers. "Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers".
- 1.1.6.2 Section 4.3 paragraph (5) of the IMS ESOP states, "The IMS Finance shall ensure that pre-numbered receipts, requests, vouchers and supporting documents for financial transactions are timely and properly done for the COVID-19. A recordkeeping system, manual and/or automated, shall be maintained for all payment requests, payments, donations (in cash and kind), and receipts for the COVID-19. Financial activities shall be summarized into relevant financial reports for submission to the DIM for Finance & Administration.

Observation

- 1.1.6.3 During the audit, we observed that Management made payments amounting to **US\$8,649.00** without evidence of supporting documents such as payment vouchers, invoices and receipts to validate the transactions. **See Table 4 for details.**

Table 4: Payments Without Supporting Documentation (Payment Vouchers)

No	Date	Voucher #	Description	Amount (USD)
1	9/30/2021	COVID-00047	Payment to Class Stationery and Mobile Store for the supply and delivery of assorted office materials and equipment for use by the Case Investigation Team for COVID 19 RESPONSE and related activities	1,950.00
2	11/15/2021	COVID-00344	Payment to Solomon K. Sagbeh representing stipend to staff who will be working on December 25 (CHRISTMAS DAY) AT various COVID 19 CENTER; Roberts International Airport, STAR BASE treatment center and the UNION Testing Center	2,000.00
3	7/30/2021	COVID-00267	Purchase of 700 gallons of fuel for use at Union Sample collection Site	2,695.00
4	9/30/2021	COVID-00343	Payment to DIKENA G. JACKSON representing funds to conduct EPI SURVEILLANCE onsite mentorship in NIMBA, GRAND CAPE MOUNT, BONG and LOFA Counties along with Fuel and Communication Cards	2,004.00
Total				8,649.00

Risk

- 1.1.6.4 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments may not be assured. This may lead to misappropriation of public funds.

- 1.1.6.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.6.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.

Recommendation

- 1.1.6.7 Management should fully account for the expenditure made without supporting documents.
- 1.1.6.8 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.
- 1.1.6.9 All relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.6.10 *Management acknowledges the recommendation and corrective measures will be taken. Management has been faced with challenges in moving documents from one end to another and re-filing documents. However, as recommended in previous audit reports management has obtained a few of the supporting documents and continue to put in place proper archiving measures in order to retrieve documents for internal and external purposes.*

Auditor General's Position

- 1.1.6.11 We acknowledge Management's assertion and subsequent submission of some supporting documents after our audit execution. We have therefore adjusted the transactions to be accounted for by Management to USD \$ 3,950.00: (\$8,649 - \$4,699). However, Management submission of documents after our review does not guarantee Management's effective control of document management and expenditure liquidation.
- 1.1.6.12 Going forward, Management should ensure information requested for audit purposes are submitted in a timely manner for review. Further, Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in accounting software for financial transactions), archived and maintained to facilitate future review.

1.1.7 Non-Liquidation of Advances

Criteria

- 1.1.7.1 Section 9.1 of the COVID-19 Response Management Emergency Standing Operating Procedures (ESOP) states that "for all response activities implemented in or out of Montserrado County, a full financial liquidation report must be submitted within two working days following the completion of disbursement.

Observations

- 1.1.7.2 During the audit, we observed that a total disbursement of **US\$40,700.00** was made by Management to County Health Teams for Covid-19 response preparedness, operation and Human resource cost without evidence of retirement/liquidation reports to validate the authenticity of the transactions. **See Table 5 for details.**

Table 5: Non-Liquidation of Advances

No	Date	Voucher Number	Description	Amount US\$
1	7/1/2021	COVID-00937	Support to Grand Gedeh CHT for COVID Response activities	1,500.00
2	7/1/2021	COVID-00941	Support to Maryland CHT for COVID Response activities	7,000.00
3	7/1/2021	COVID-00945	Support to Sinoe CHT for COVID Response activities	6,000.00
4	7/1/2021	COVID-00944	Support to River Gee CHT for COVID Response activities	1,500.00
5	7/27/2021		Support to Montserrado CHT for COVID Response activities	1,500.00
6	12/21/2021		Support to Montserrado CHT for COVID Response activities	23,200.00
Total				\$40,700.00

Risk

- 1.1.7.3 Failure to prepare periodic liquidation reports may lead to mismanagement of public funds.
- 1.1.7.4 This practice may lead to misstatement of expenditures in the financial statements.

Recommendation

- 1.1.7.5 Management should request liquidation reports of advance payments from subrecipients to ensure that funds retired are adequately supported by original copies of receipts, activities reports and beneficiaries listing.
- 1.1.7.6 Evidence of periodic liquidation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.7.7 *As recommended in previous audit reports, management has made significant progress in obtaining liquidation reports from counties and will submit them for the auditors' review and consideration. Management is applying continuous efforts in ensuring that all counties liquidate for the grants received as recommended by the auditors. See enclosed liquidation reports.*

Auditor General's Position

- 1.1.7.8 We acknowledge Management's assertion and subsequent submission of some supporting documents after our audit execution. We have therefore adjusted the transactions to be

accounted for by Management to USD 3,000.00: (\$40,700.00- \$ 37,700.00). However, Management submission of documents after our review does not guarantee Management's effective control of document management and expenditure liquidation.

- 1.1.7.9 Going forward, Management should ensure information requested for audit purposes are submitted in a timely manner for review. Further, Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in accounting software for financial transactions), archived and maintained to facilitate future review.

1.1.8 Misclassification

Criteria

- 1.1.8.1 Regulation A.3 of the PFM Act of 2009 as amended and restated 2019 states that any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister.
- 1.1.8.2 Additional Regulation D13(3) of the Public Financial Management Act of 2009 as amended and restated 2019 provides that accounting and reporting for the National Budget or the appropriations for the central government as well as that of all government agencies shall be according to the budget classification and the Chart of Accounts.

Observation

- 1.1.8.3 During the audit, we observed that payment amounting to US\$3,200.00 incurred on stationery expenditure was misclassified to Non-Professional (Casual Labor). **See Table 6 below for details.**

Table 6: Misclassification

No.	Date	Voucher Number	Description	Amount US\$
1.	7/1/2021	COVID-00295	Purchase of stationery supplies	3,200.00

Risk

- 1.1.8.4 Misclassification of transactions may result into improper reconciliation of budget versus actual analysis and impair fair presentation of the financial statements.
- 1.1.8.5 This may facilitate fraudulent financial reporting especially if the preparer of the financial statements intends to conceal over/under utilization of expenditures.

Recommendation

- 1.1.8.6 Management should ensure that transactions are classified consistent with the approved chart of accounts.

Management's Response

- 1.1.8.7 *Management acknowledges the observation and corrective measure has been taken. This was an error which was not recognized by senior personnel before the transactions appear in the general ledger. The correction has been made to the general ledgers and the transaction is properly classified as recommended by the auditors. See updated general ledger and trial balance.*

Auditor General's Position

- 1.1.8.8 We acknowledge Management's acceptance of our finding and recommendations and the subsequent adjustment to the general ledger.

1.2 Compliance Issues

1.2.1 Irregularities Associated with Fixed Asset Management

Criteria

- 1.2.1.1 Regulation V.4 of the PFM Regulation of 2009 states" (1) Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall be brought on a master inventory of the Government Agency. (2) The master inventory shall record under each category of item: (a) the date and other details of the voucher or other document on which the items were received or issued; (b) their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held. (3) In respect of each individual location, there shall be made two copies of the inventory showing all items held at the location; one copy of the inventory shall be kept with the master inventory and the other copy at the location. (4) The dates and other details of all receipts and issue of items to or from the location shall be recorded on both copies of the inventory as they occur. (5) The initial entries and all other entries made later on both copies of the inventory shall be validated by the signature of the officer having the use of the items, or where there is more than one officer, the most senior of them.
- 1.2.1.2 Additionally, the ESOP require that the IMS Logistics shall document, physically verify and track goods and assets delivered and donated under the COVID-19. They shall do the same for services and works. They shall ensure that quality is attained in the delivery of goods and assets, and in service delivery and completion of works. They shall maintain accurate and up-to-date supply chain, inventory management and maintenance records, both manual and automated, on all logistics, services and works for COVID-19. They shall summarize all activities into relevant summaries and report to the IM.

Observation

- 1.2.1.3 During the audit, we observed the following irregularities associated with the fixed assets management system:
- The IMS Management procured 500KVA Perkins generator for the amount of USD **\$38,400.00** for the 14th Military Hospital during the period under audit, which was not recorded in the Fixed Asset Register.

- Fixed assets in the possession of the Executive Committee on Coronavirus (ECOC) in Liberia were not included in the Fixed Asset Register submitted by the IMS Management. See annexure 1 for details.
- There was no evidence of a fixed assets management policy.
- The fixed assets register did not contain all the relevant columns: depreciation expense, accumulated depreciation and net book value of the assets.
- The condition of some fixed assets was not included in the fixed assets register.
- The fixed assets register was not regularly updated.
- There was no evidence of periodic physical verification of assets by Management.
- There was no evidence of the movement of assets form.
- The Assets within a given vicinity were not displayed in an asset log as required

Risk

- 1.2.1.4 Fixed Assets Register may be misstated (Over/understated).
- 1.2.1.5 Assets may be damaged or impaired but their values are still on the books.
- 1.2.1.6 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.2.1.7 The lack of asset movement log could make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.

Recommendation

- 1.2.1.8 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.2.1.9 Management should ensure that the fixed assets register is updated to reflect the following: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.2.1.10 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.2.1.11 The Fixed Assets Register should be updated periodically to reflect all entity's assets.
- 1.2.1.12 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM.
- 1.2.1.13 A movement of Asset Form should be filled and authorized before assets are moved from

one location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.

Management's Response

- 1.2.1.14 *Management acknowledges recommendation and corrective measures will be taken. The 500KVA Perkins generator procured during the period has been recorded in the Updated Fixed Asset Register which will be submitted for the auditors' validation. Currently, the MOH and NPHIL have developed fixed asset management policy to regulate fixed assets activities of the IMS which has been reviewed and pending subsequent approval by the relevant authorities. Fixed assets in the possession of the Executive Committee on Coronavirus (ECOC) in Liberia are included in the updated Fixed Asset Register.*

Auditor General's Position

- 1.2.1.15 We acknowledge Management submission of the revised IMS Fixed Asset Register and the inclusion of the 500KVA Perkins generator in support of its assertions. However, the revised IMS Fixed Asset Register does not include Fixed Assets in the possession of the Executive Committee on Coronavirus (ECOC) in Liberia.
- 1.2.1.16 Management should ensure that all assets belonging to the IMS COVID-19 Response are brought into the consolidated Fixed Asset Register.
- 1.2.1.17 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.2 Procurement without Delivery Notes

Criteria

- 1.2.2.1 Regulation P.9 (2) of Amendment and Restatement of the Public Financial Management (PFM) Act of 2009 states that "Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers"

Observation

- 1.2.2.2 During the audit, we observed that Management made several payments totaling **US\$ 14,056.63** for equipment and assorted materials without evidence of delivery notes to validate the authenticity of the transactions and receipt of goods. **See Table 7 for details.**

Table 7: Procurement without Delivery Notes

No	Date	Voucher #	Description	Amount US\$
1	9/8/2021	COVID-00046	Purchase of stationery supplies for use by the COVID 19 response Lab Team at RIA	3,547.60
2.	7/7/2021	COVID-00348	Payment for stationery items	1,354.36
3	9/20/2021	COVID-00075	Purchase of cleaning and household supplies for use at	

No	Date	Voucher #	Description	Amount US\$
			Star Base treatment center	2,254.00
4	10/11/2021	COVID-00124	Payment to Red INK stationery for the supply and delivery of stationery for the Minister Office	1,984.50
5	9/7/2021	COVID-00024	Purchase of six pieces of Samsung tablets, six pieces of power banks, and six cases	1,911.00
6	12/30/2021	COVID-00213	Purchase of office furniture for use at RIA National Reference Lab	3,005.17
Total				14,056.63

Risk

- 1.2.2.3 In the absence of delivery notes, payments may be made for goods not received or the approved quantity and specifications of goods may not be received.
- 1.2.2.4 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments may not be assured. This may lead to misappropriation of public funds.
- 1.2.2.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.2.2.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.

Recommendation

- 1.2.2.7 Management should fully account for the expenditure made without adequate supporting documents.
- 1.2.2.8 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting documents should be adequately documented and filed to facilitate future review.
- 1.2.2.9 All goods received should be inspected by an internal auditor, reconcile the purchase orders/vouchers to the delivery notes and subsequently authorize the goods received notes.
- 1.2.2.10 Delivery orders and goods received notes should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.2.11 *Management acknowledges the recommendations and has copies of the delivery notes for transactions listed. Management attaches copies for review.*

Auditor General's Position

- 1.2.2.12 We acknowledge Management's assertion and subsequent submission of some supporting documents after our audit execution. We have therefore adjusted the transactions to be accounted for by Management to USD \$ 4,916.17: (\$14,056.63 - \$9,140.46). However, Management submission of documents after our review does not guarantee Management's effective control of document management and expenditure liquidation.
- 1.2.2.13 Management should ensure that all goods received are duly accompanied by the relevant supporting documents including delivery notes.
- 1.2.2.14 Going forward Management should ensure information requested for audit purposes are submitted in a timely manner for review. Further, Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in accounting software for financial transactions), archived and maintained to facilitate future review.

1.2.3 Non-Disclosure of In-Kind Donations

Criteria

- 1.2.3.1 Regulations G.3 (D) of the Amendment and Restatement of the Public Financial Management (PFM) Act of 2009 states that "Where loans, grants and donations are receivable in kind, the value of such donations shall be determined and included in the estimates and reflected as expenditure in the financial year".
- 1.2.3.2 Section 2.1.100 and 2.1.102 of Cash Basis IPSAS states that, "An entity is encouraged to disclose separately in the notes to the financial statements the value of assistance received during the period in the form of goods or service, and the basis on which that value is determined. Disclosure of the value of assistance received as goods and services during the reporting period will assist readers of the financial statements to better understand the full extent of assistance received during the reporting period.

Observation

- 1.2.3.3 During the audit, we observed that a number of International and National Partners made in-kind donations for the fight against COVID-19. In addition, we received a list of fixed assets/inventory from the National Reference Lab of various items donated by organizations. However, there were no evidence of estimated costs attached or disclosure in the financial statements.

Risk

- 1.2.3.4 Omission of material information from the financial statements may lead to misstatement of the financial statements. The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.
- 1.2.3.5 Fair presentation and full disclosure may be impaired.

Recommendation

- 1.2.3.6 Management should ensure that all donations and fixed assets are fully disclosed in the notes to the financial statements to facilitate full disclosure and fair presentation.

Management's Response

- 1.2.3.7 *Management acknowledges the observation and recommendation and will ensure that going forward donated items will be given estimated cost. Management has found it difficult in convincing partners and donors to share with her information on cost of donated items. Management will continue to engage partners in mitigating these challenges for providing relevant information for internal and external review purposes.*

Auditor General's Position

- 1.2.3.8 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendation during subsequent audit.

1.3 Administrative Issues

1.3.1 Risk Assessment Process

Criteria

- 1.3.1.1 Paragraph 17 of the Internal Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) indicates that in most cases, the board of head of public entity is ultimately responsible for determining whether management has implemented effective internal control including monitoring. The institution makes this assessment by (a) understanding the risks the organization faces and (b) Gaining an understanding of how senior management imagines or mitigates those risk that are meaningful to the organization objectives. Obtaining this understanding includes determining how management supports its beliefs about the effectiveness of the internal control system in those areas.

Observation

- 1.3.1.2 During the audit, we observed no evidence that Management had developed a risk management policy to guide internal and external risks that may impair the achievement of the entity's objectives.

Risk

- 1.3.1.3 The absence of a risk management policy may lead to management not being aware of potential risks that may impair the achievement of the entity's objectives.
- 1.3.1.4 Potential risk to the entity may not be identified, assessed and mitigated/prevented in a timely manner thereby impairing the achievement of the entity's objectives.

Recommendation

- 1.3.1.5 Management should develop, approve, and operationalize a risk management policy to guide internal and external risks that may impair the achievement of the entity's objectives.

- 1.3.1.6 Evidence of periodic risk assessment should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.1.7 *Recommendation acknowledged and corrective actions will be taken. The IMS compliance team has developed a Risk Management Policy to guide internal and external risks and serve as working tools for risk assessment. The document is with the policy makers for review and subsequent approval.*

Auditor General's Position

- 1.3.1.8 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3.2 No Internal Audit Report

Criteria

- 1.3.2.1 Regulation J3 of the PFM Act of 2009 requires that the Internal audit units shall carry out internal audit of its institution and shall submit reports on the internal audit it carries out in accordance with section 38 (3) and (4) of the Public Financial Management (PFM) Act of 2009 as Amended and Restated 2019.

Observation

- 1.3.2.2 During the audit, we observed no evidence of internal audit reports on the activities of the Incident Management System (IMS) COVID-19 Response.

Risk

- 1.3.2.3 Systems, controls and compliance activities may not be monitored and addressed, thereby impairing the achievement of the institution's objectives.

Recommendation

- 1.3.2.4 Management should ensure that the Internal Audit Unit is made fully functional evidenced by the conduct of audits and issuance of reports.
- 1.3.2.5 Periodic Internal Audit Reports should be adequately documented and filed to facilitate future review.

Management Response

- 1.3.2.6 *Management acknowledges the recommendation and will ensure full compliance.*

Auditor General's Position

- 1.3.2.7 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

Management Letter on the Financial Statement
Audit of the Incident Management System (IMS) COVID -19 Response
For the Period July 1, 2021 to December 31, 2021

ANNEXURES

EXECUTIVE COMMITTEE ON CORONAVIRUS IN LIBERIA
FIXED ASSET INVENTORY - GENERAL SERVICES AGENCY - MAY 2020

NATIONAL COORDINATOR OFFICE												
NO	ASSET CODE	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	MODEL #	YEAR	BTU	PERSON NAME	LOCATION	SUPPLIER	CONDITION
1	COVID-19/MS/P/297/001	HP Laserjet Printerr	Color Laserjet pro MFP-M477fdw	HP	N/A	M477FDW	N/A	N/A	Mary T. Broh	National Coordinator Office	Hon. Mary T. Broh	Good
2	COVID-19/MS/MLT/297/002	Dell Laptop	Inspiron 11	DELL	CN-0907RF-W5C00-976-00CN	N/A	N/A	N/A	Eunice Gardner	National Coordinator Office	Hon. Mary T. Broh	Good
3	COVID-19/MS/MLCD/297/001								Mary T. Broh	National Coordinator Office	Hon. Mary T. Broh	Good
SUPPORT STAFF OFFICE												
NO	ASSET CODE	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	MODEL #	YEAR	BTU	PERSON NAME	LOCATION	SUPPLIER	CONDITION
4	COVID-19/MS/SEC/420/001	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
5	COVID-19/MS/SEC/420/002	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
6	COVID-19/MS/SEC/420/003	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
7	COVID-19/MS/SEC/420/004	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
8	COVID-19/MS/SEC/420/005	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
9	COVID-19/MS/SEC/420/006	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
10	COVID-19/MS/SEC/420/007	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
11	COVID-19/MS/SEC/420/008	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
12	COVID-19/MS/SEC/420/009	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
13	COVID-19/MS/SEC/420/010	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
14	COVID-19/MS/EC/420/011	Executive Chair	Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
15	COVID-19/MS/EC/420/012	Executive Chair	Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
16	COVID-19/MS/CT/420/001	Conference Table	Conference	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
17	COVID-19/MS/CT/420/002	Conference Table	Conference	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
18	COVID-19/MS/WB/420/001	White board	White	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
19	COVID-19/MS/WB/420/002	White board	White	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
20	COVID-19/MS/FB/420/001	Flip Chart board	Flip	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
21	COVID-19/MS/FB/420/002	Flip Chart board	Flip	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office	BEA Mountain	Good
22	COVID-19/MS/P/297/002	HP laserjet Printer	Color laserjet pro MFP-M477fdw	HP	N/A	M477FDW	N/A	N/A	Support Staff	National Response Support Staff office		Good
23	COVID-19/MS/WS/420/001	Workstation	Double seated	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff office		Good
COMPLIANCE OFFICE												
NO	ASSET CODE	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	MODEL #	YEAR	BTU	PERSON NAME	LOCATION	SUPPLIER	CONDITION
24	COVID-19/MS/WS/420/002	Workstation	Double seated	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
25	COVID-19/MS/WS/420/003	Workstation	Double seated	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
26	COVID-19/MS/WS/420/004	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
27	COVID-19/MS/WS/420/005	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
28	COVID-19/MS/WS/420/006	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
29	COVID-19/MS/WS/420/007	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
30	COVID-19/MS/AC/031/001	Air Conditioner	Split Unit	HISENSE	N/A	AS18TG1	N/A	18,000		Compliance Officer Office	COVID	Good
31	COVID-19/MS/AC/031/002	Air Conditioner	Split Unit	MIDEA	012	MSMA-18CR	N/A	18,000		Compliance Officer Office	COVID	Good
32	COVID-19/MS/AC/031/003	Air Conditioner	Split Unit	HISENSE	N/A	AS18TG1	N/A	18,000		Hallway	COVID	Good
33	COVID-19/MS/WS/420/008	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Hallway		Good
34	COVID-19/MS/WS/420/009	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Hallway		Good

Management Letter on the Financial Statement
Audit of the Incident Management System (IMS) COVID -19 Response
For the Period July 1, 2021 to December 31, 2021

LOGISTICS OFFICE												
NO	ASSET CODE	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL #	MODEL #	YEAR	BTU	PERSON NAME	LOCATION	SUPPLIER	CONDITION
35	COVID-19/IMS/P/297/003	Cannon Printer	3 IN 1	Cannon	WUK30869	MF631CN	2018	N/A		LOGISTICS OFFICE		Good
36	COVID-19/IMS/MLT/297/001	HP Laptop	Intel i5-ra01nia	HP	CND939477C	N/A	N/A	N/A			WORLD Lebanese Culture UNION	Good
37	COVID-19/IMS/P/297/004	HP Printer	Color Laserjet ProMFP M180n	HP	VNC4127611	N/A	2018	N/A			WORLD Lebanese Culture UNION	Good
NO	GSA CODE	ASSET NAME	ASSET TYPE	PRODUCT NAME	SERIAL#	MODEL	YEAR	BTU	PERSON NAME	LOCATION	SUPPLIER	CONDITION
38	COVID-19/IMS/MLT/297/006	Computer	Laptop	HP	5CG02136F7	7KK40UTHABA	2020	N/A	Hon. William B. Dakef	DDG/A Office	COVID-19	New
39	COVID-19/IMS/MLT/297/007	Computer	Laptop	HP	5CG0208BFO	7KK13UTHABA	2020	N/A	Johnson B. Sloan	Procurement	COVID-19	New
40	COVID-19/IMS/MLT/297/008	Computer	Laptop	HP	5CG0167BQP	7KK40UTHABA	2020	N/A	Lucky B. Payne	Finance	COVID-19	New
41	COVID-19/IMS/MLT/297/009	Computer	Laptop	HP	5CG0167COL	7KK40UTHABA	2020	N/A	Omega Brown	P. Logistics	COVID-19	New
42	COVID-19/IMS/CM/600/001	Copymachine	3-in-1	HP	VNH6600480	G3Q60A	2018	N/A	Smith D. Kumeh	PBM	COVID-19	New
43	COVID-19/IMS/CM/600/002	Copymachine	3-in-1	HP	VNF3F45769	G3Q60A	2018	N/A	Franco Dutor	FLEET	COVID-19	New
44	COVID-19/IMS/CM/600/003	Copymachine	3-in-1	HP	VNH6600054	G3Q60A	2018	N/A	Lucky B. Payne	Finance	COVID-19	New
45	COVID-19/IMS/MLCD/297/004	Computer	2-in-1(Destop)	HP	8CC0120LVR	3VA38EA#BH5	2018	N/A	Lucky B. Payne	Finance	COVID-19	New
46	COVID-19/IMS/N/297/004	Computer	Keyboard	HP	BGCAFOA9H0H1EX	697737-L32	2018	N/A	Lucky B. Payne	Finance	COVID-19	New
47	COVID-19/IMS/MLCD/297/003	Computer	2-in-1(Destop)	HP	8CC0120N7M	3VA38EA#BH5	2018	N/A	Franco Dutor	FLEET	COVID-19	New
48	COVID-19/IMS/N/297/003	Computer	Keyboard	HP	BGCAFOA9H0H1FH	697737-L32	2018	N/A	Franco Dutor	FLEET	COVID-19	New
49	COVID-19/IMS/MLCD/297/005	Computer	2-in-1(Destop)	HP	8CC0120LWY	3VA38EA#BH5	2018	N/A	Kezelee P. Johnson	MIS	COVID-19	New
50	COVID-19/IMS/N/297/005	Computer	Keyboard	HP	BGCAFOA9H0H1EG	697737-L32	2018	N/A	Kezelee P. Johnson	MIS	COVID-19	New
51	COVID-19/IMS/MLCD/297/006	Computer	2-in-1(Destop)	HP	8CC0120LS3	3VA38EA#BH5	2018	N/A	Smith D. Kumeh	PBM	COVID-19	New
52	COVID-19/IMS/N/297/006	Computer	Keyboard	HP	BGCAFOA9H0H1EO	697737-L32	2018	N/A	Smith D. Kumeh	PBM	COVID-19	New
53	COVID-19/IMS/MLCD/297/007	Computer	2-in-1(Destop)	HP	8CC0120LLN	3VA38EA#BH5	2018	N/A	Johnson B. Sloan	Procurement	COVID-19	New
54	COVID-19/IMS/N/297/007	Computer	Keyboard	HP	BGCAFOA9H0H1ED	697737-L32	2018	N/A	Johnson B. Sloan	Procurement	COVID-19	New