



Management Letter

On the Closeout Audit of the Liberia Social Safety Net Project (LSSNP)

For the Period January 1, 2023 to October 31, 2023



Promoting Accountability of Public Resources

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

Monrovia, Liberia
June 2024

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Acronyms

Acronyms/Abbreviations/Symbol	Meaning
AFP	Audit Focal Person
AG	Auditor General
APA	Assistant Project Accountant
BRS	Bank Reconciliation Statement
CBL	Central Bank of Liberia
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
FCCA	Fellow Member of the Association of Chartered Certified Accountants
DSA	Daily Subsistence Allowance
FS	Financial Statements
GAC	General Auditing Commission
GoL	Government of Liberia
IA	Internal Auditor
IBRD	International Bank for Reconstruction and Development
IDA	International Development Association
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
LRA	Liberia Revenue Authority
LSSNP	Liberia Social Safety Net Project
PFMU	Project Financial Management Unit
PIM	Project Implementation Manual
PPC	Public Procurement and Concessions Act
PIU	Project Implementation Unit
SPA	Senior Project Accountant

June 28, 2024

Hon. Gbeme Horace-Kollie
Minister
Ministry of Gender, Children and Social
Protection, Republic of Liberia

Dear Hon. Kollie:

**Re: Management Letter on the Closeout Audit of the Liberia Social Safety Net Project
for the Period Ended October 31, 2023.**

The financial statements of the Liberia Social Safety Net Project (LSSNP) for the period ended October 31, 2023 are subject to audit by the Auditor General (AG) consistent with the Auditor General's mandate as provided for under Section 2.1.3 of the GAC Act of 2014.

INTRODUCTION

The audit of the LSSNP financial statements for the period ended October 31, 2023 has been completed; the purpose of this letter is to bring to your attention the findings that were revealed during the conduct of 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:

- 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 statement presentation.

An 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.

*Management Letter on the Closeout Audit of the
Liberia Social Safety Net Project (LSSNP)
For the Period January 1, 2023 to October 31, 2023.*

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Project Management. Our responsibility is to express our opinion on these financial statements.

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

Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the staffers of the Liberia Social Safety Net Project (LSSNP) during the audit.

Monrovia, Liberia
June 2024

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



1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Payment without Evidence of Adequate Supporting Documents

Criteria

- 1.1.1.1 Regulation P.9 (2) of the Public Financial Management Act of 2009 as Amended and Restated 2019 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

- 1.1.1.2 During the audit, we observed no evidence of adequate supporting documents such as; receipts, delivery notes, goods received notes, etc. for expenditures totaling US\$9,747.35. **See Appendix 1 for details.**

Risk

- 1.1.1.3 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.1.1.4 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the project's funds.
- 1.1.1.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.1.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

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

Management's Response

- 1.1.1.9 *This assertion by the auditor is incorrect as all the aforementioned payments were made with all the requisite supporting documents. We are again re-submitting all these documents for your review. Please see attached Exhibit I: Payment Vouchers.*

Auditor General's Position

- 1.1.1.10 We acknowledge Management's subsequent submission of receipts for repair and maintenance after our audit execution. However, Management did not submit evidence of service completion certificates for the five repair and maintenance service transactions catalogued in Appendix 1. Therefore, we maintain our recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.1.11 Further, Management provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management. Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner.

1.2 Non-Explanation of Material Variance

Criteria

- 1.2.1.1 Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017) provides that an entity that makes publicly available its approved budget(s) shall present a comparison of the budget amount for which it is held publicly accountable and actual amounts either as a separate additional financial statement of an additional budget columns in the statement of cash receipts and payments. The comparison of budget and actual amount shall present separately for each level of legislative oversight:
- By way of note disclosure, an explanation of material variances between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and cross reference to those documents is made in the notes.
- 1.2.1.2 Additionally, paragraph 1.7.12 of the Revised Cash Basis IPSAS (2017) provides that an explanation of the material differences between actual amounts and the budget amounts will assist users in understanding the reasons for material departure from the approved budget for which the entity is held accountable.

Observation

- 1.2.1.3 During the audit, we observed that Management did not include explanatory notes to the financial statements on material variance between budget and actual amounts. **See Table 1 for details.**

Table 1: Non-Explanation of Material Variance

Activities	Project Allocation US\$ A	Approved Annual Budget US\$ B	Actual Expenditure US\$ C	Variance US\$ D=(B-C)
Project Management and Administration	3,612,029	720,267	712,767	7,500
Total	3,612,029	720,267	712,767	7,500

Risk

1.2.1.4 Failure to include notes or explanation for material variances between budgetary amounts and actual amounts in the financial statements may deny users of the financial statements' information needed to make informed decisions.

1.2.1.5 Fair presentation and full disclosure may be impaired.

Recommendation

1.2.1.6 Management should adjust the financial statements to account for the material variance between the budget and actual expenditure catalogued in table 1 above. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.

1.2.1.7 Going forward, Management should ensure that full and adequate disclosures are made for material variance(s) between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017).

Management's Response

1.2.1.8 *The variance is as a result of the final Audit Fee place in Escrow. Please see attached Exhibit II: Revised Financial Statement.*

Auditor General's Position

1.2.1.9 We acknowledge Management's acceptance of our finding, recommendations and subsequent adjustment of the financial statements.

1.2.2 Irregularities Associated with the Disbursement of Social Safety Net Cash Transfers

Criteria

1.2.2.1 Section 19, Page 10 and Section 23, Page 12 of the Project Operational Manual of 2020 states that "With support from the International Development Association (IDA), the Liberia Social Safety Nets (LSSN)-project's Grant Agreement was approved on April 28, 2016 with the main purpose of providing income support to about 10,000 extremely poor and food insecure households in Liberia."

Observation

- 1.2.2.2 During the audit, we observed that Management provided the amount of US\$3,571,824.88 to Give Directly, Incorporated to implement the project under the Social Cash Transfer to the extremely poor and insecure households. During our physical verification exercise to authenticate the payments and level of improvement in the lives of the beneficiaries, we observed the following irregularities:
- Evidence of disbursement to approved beneficiaries including mobile money statements were not provided for audit purposes.
 - Quarterly payments to beneficiaries were made in Liberian Dollars through mobile money transactions at a pre-determined exchange rate. The actual exchange rate(s) used to convert the United States Dollars to Liberian Dollars was not disclosed in the notes to the financial statements and implementation guideline.
 - Through followed-up interactions with about 300 samples beneficiaries in Maryland and Bomi Counties, we observed that 90% of the beneficiary's mobile money numbers were not active due to: (a) Sim card removed from the phone, (b) damage of phone, and (c) phone and sim cards stolen. **See Table 2 below and Appendix 2a and 2b for details.**

Table 2: Status of Social Safety Net Project Implementation (Payments made to Give Directly)

Transaction Date	Journal No.	Transaction Reference	Description	Analysis Code	Amount US\$
2/15/2023	2019	2023/002	Give Direct Inc	210	788,606.52
3/24/2023	2074	2023/012	Give Direct, Inc.	210	759,370.53
5/17/2023	2097	2023/027	Give Direct	210	722,793.73
5/17/2023	2098	2023/026	Give Direct	210	843,562.23
5/26/2023	2126	2023/040	Give Direct Inc.	210	3,106.47
5/31/2023	2129	2023/043	Give Directly last payment	210	162,280.50
3/24/2023	2072	2023/033	Give Directly, Inc.	310	162,280.50
3/28/2023	2070	2023/032	Give Directly, Inc.	310	108,341.16
3/29/2023	2069	2023/016	Give Direct, Inc.	310	21,483.24
	Total				3,571,824.88

Risk

- 1.2.2.3 Some beneficiaries may not have received payments or the full amount entitled.
- 1.2.2.4 Beneficiaries may not receive subsequent payment due to inactiveness of majority of mobile money numbers.
- 1.2.2.5 In the absence of exchange rates, the completeness and accuracy of cash transfer payments may not be assured.

Recommendation

- 1.2.2.6 Management should adjust the financial statements and include in the notes to the financial statements exchanged rate(s) utilized during the disbursement of social safety cash transferred. Management should also provide copies of mobile money statements, as evidence of actual disbursement to beneficiaries. The adjusted financial statements and mobile money statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.2.2.7 Going forward, Management should ensure that evidence of disbursement to beneficiaries including mobile money statements are obtained, documented and filed to facilitate future review. Management should also ensure that pre-determined rates utilized for the disbursement of social safety cash transfers are approved, documented and appropriately disclosed in the notes to the financial statements.
- 1.2.2.8 Management should encourage beneficiaries to maintain active usage of sim cards to facilitate future payments.



Partial view of beneficiaries and Give Directly Representative during Town Hall Meeting with Audit Team in Gbao Community, Bomi County



Partial View of Mini shop in Bomi County (GAC)



Partial View of Cocoa Farm in Maryland County (GAC)

Management's Response

- 1.2.2.9 *The Project hire Give Direct to make payment to these beneficiaries in and around Liberia and we all know the process of mobile money payment because beneficiaries are not sincere and as such they will cash and still make claimed that they did not receive their money. **Please see Exhibit VI.***

Auditor General's Position

- 1.2.2.10 Management's assertions did not adequately address the issues raised. Management did not provide evidence of disbursement to approved beneficiaries including mobile money statements. Further, Management did not adjust the financial statements to include in the notes to the financial statements actual exchange rate(s) used to convert the United States Dollars to Liberian Dollars during the disbursement of cash transfers. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.3 Monthly Bank Reconciliation Statements Not Prepared on a timely basis

Observation

- 1.2.3.1 Count 6.5.1 of the PFMU Financial Procedure Manual revised February 2020 states that; All Cash book shall be reconciled monthly to the bank statement monthly within 10 working days of the month end. Differences arising there from shall be investigated and resolved promptly. Un-Presented checks will be written back in the project's books of accounts one month after the negotiable period of six (6) months has elapsed.

Observation

- 1.2.3.2 During the audit, we observed that bank reconciliation statements for the months of August and September 2023 were prepared beyond the required time stipulated in the PFMU Financial Procedural Manual as stated above. **See Table 3 below for details.**

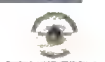


Table 3: Bank Reconciliation Statements not prepared on a timely basis

Account #	Acct. Title	Currency	Bank	Month	Date prepared
6101741622	Lib. Social Safety Nets Project	US\$	Eco Bank	Aug.	19/09/23
6101741622	Lib. Social Safety Nets Project	US\$	Eco Bank	Sept.	23/10/23

Risk

- 1.2.3.3 Delay in the preparation of bank reconciliation statements may result into untimely detection of errors, omission or fraud. This may also lead to misstatement of the cumulative fund balance and the financial position of the Project.

Recommendation

- 1.2.3.4 Management should facilitate timely preparation and approval of monthly bank reconciliation statements ten (10) days after the month end, consistent with Count 6.5.1 of the PFMU Financial Procedure Manual revised February 2020.

Management's Response

- 1.2.3.5 *Firstly, we want to correct the Bank Reconciliation Statements are required to be prepared within ten (10) working days (weekends and holidays are not included) after the end of the month and not ten (10) days after the end of the month as wrongly asserted. Thus, the Auditor's recommendation that "Management should facilitate timely preparation and approval of monthly bank reconciliation statements ten (10) days after the month end..." is a misinterpretation of the provision cited from our financial procedure's manual. Out of the total of 12 bank reconciliation statements provided to the Auditor for the year, the delay in the preparation of the statements in August and September emanated from Ecobank submitting the statements late.*

Auditor General's Position

- 1.2.3.6 We acknowledge Management's assertions relative to the untimely preparation of bank reconciliation statements for August and September 2023. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.4 No Evidence of Approval of Annual Workplan and Budget

Criteria

- 1.2.4.1 Section 4.7 page 18 of the revised PFMU Financial Procedures Manual of 2020 states "the Annual Workplan/Budget shall be forwarded to the Donors (The World Bank Team Leader for the Project) by 1st May for review and concurrence".
- 1.2.4.2 Additionally, section 220-page 91 count (iv) of the Project Operational Manual (POM) states "that the Social Cash Transfer Unit (SCTU) will perform, among others, the following functions; prepare annual work plans, budgets, and quarterly reports for the unit".

Observation

- 1.2.4.3 During the Audit, we observed no evidence of No Objection or approval of the Annual Workplan and Budget for the period under audit.

Risk

- 1.2.4.4 In the absence of an approved work plan and budget, Management may undertake activities that may not be aligned with the project objectives.
- 1.2.4.5 Project deliverables may not be achieved up to approved specifications and within approved timelines.
- 1.2.4.6 Value for money may not be achieved and project resources may be subjected to misappropriation.

Recommendation

- 1.2.4.7 Going forward, Management should facilitate timely approval of the work plan and budget to ensure effective operations of projects. Evidence of an approved Workplan and Budget should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.4.8 *Please see attached email and budget approval by the World Bank. **Exhibit III (Forwarded email from the World Bank).***

Auditor General's Position

- 1.2.4.9 We acknowledge Management's subsequent submission of approval of Annual Workplan and Budget through an email communication after our audit execution. However, Management provision of documents after our review, does not guarantee Management effective control of document management.
- 1.2.4.10 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner.

1.1.1 Irregularities Associated with Procurement Management

Criteria

- 1.2.4.11 Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: "(1) Each Procurement Committee shall constitute a Bid Evaluation Panel with the required expertise as and when required to evaluate bids solicited by the Procuring Entity. (2) A Bid Evaluation Panel shall be responsible for the evaluation of bids in accordance with the predetermined and Published evaluation criteria as outlined to bidders in the bid documents in accordance with this Act and shall prepare and submit evaluation reports and recommendations for award for the consideration of the Procurement Committee or the Head of the Procuring



Entity as provided in the Schedule”.

- 1.2.4.12 Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: (1) “In order to participate in procurement proceedings, a bidder must qualify by meeting the criteria set by the Procuring Entity, which will normally include evidence of: (a) Professional and technical qualifications; (b) Equipment availability, where applicable; (c) Past performance; (d) After-sales service, where applicable; (e) Spare parts availability; (f) Legal capacity; (g) Financial resources and condition; and (h) Verification by the internal revenue authority of payment of taxes and social security contributions when due. (2) The qualification criteria set forth in subsection (1) of this Section shall be applied by examining, through investigation and collaboration with other relevant agencies, to ascertain whether or not the bidder meets the minimum qualification criteria established for the bid and not by using a point system for comparing the relative level of qualifications of participating bidders. (3) The Procuring Entity shall be entitled to demand qualification documentation from potential bidders in formal prequalification proceedings, or as a required component of a bid submission.”

Observation

- 1.2.4.13 During the audit, we observed the following irregularities associated with the procurement system:
- There was no evidence of an approved procurement plan.
 - There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.

Risk

- 1.2.4.14 In the absence of approved procurement plan, procurement activities may be performed on a discretionary basis. This may lead to misappropriation of project funds and impair the achievement of value for money.
- 1.2.4.15 In the absence of Quarterly and Annual Procurement Activities Reports, Management may be noncompliant with the PPC Act of 2005 as amended and restated in 2010.
- 1.2.4.16 Management may not adequately account for its procurement activities and may impair effective monitoring of its procurement activities by the PPCC.

Recommendation

- 1.2.4.17 Management should develop, approve and operationalize annual procurement plan to regulate procurement activities of the project. All changes to planned procurement activities should be subsequently authorized before implementation.



1.2.4.18 Management should facilitate the preparation and submission of Quarterly and Annual Procurement Activities Reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010.

1.2.4.19 Evidence of approved procurement plan and Quarterly and Annual Procurement Activities Reports should be adequately documented and filed to facilitate future review.

Management's Response

1.2.4.20 *The Project uses the World Bank Procurement guidelines and not the PPCC and regular meeting were held at the World Bank Office and activities approval in the World Procurement System call STEP. The activities in the attached budget was the last activities under the project and only minor operational activities were required such as the purchase of fuel, stationeries and communication. **Exhibit III (Forwarded email from the World Bank).***

Auditor General's Position

1.2.4.21 Management's assertion did not adequately address the issues raised. Management provided no evidence of approved procurement plan and periodic (quarterly and annual) procurement activities reports. The preparation and approval of annual procurement plan and periodic (quarterly and annual) procurement activities reports to the PPCC is a requirement of the PPC Act. All donor project procurement activities are to be fully compliant to the country system and the relevant laws and regulations. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.1 Non-Withholding and Remittance of Income Tax

Criteria

1.2.4.22 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay."

1.2.4.23 Section 91. (a) of the revised Revenue Code of 2011 states that; A person required under the provisions of this Code or regulations hereunder to withhold, collect, segregate, account for, or pay over any tax or other revenues of the Republic in addition to any other sanctions that may be provided by law, the person is subject to a fine of not more than \$50,000.00, imprisonment for not more than one year, or both.



Observation

- 1.2.4.24 During the audit, we observed that Management did not remit the total amount of US\$11,820.00 as withholding taxes from contractors to LRA. See Appendix 4 for details.

Risk

- 1.2.4.25 Failure to remit taxes withheld, may deny GoL of much needed tax revenue.
- 1.2.4.26 Management may be non-compliant with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 which may result in to penalties for late payment and failure to pay.
- 1.2.4.27 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.2.4.28 Management should provide substantive justification for not remitting withholding taxes to the LRA.
- 1.2.4.29 Management should withhold and facilitate full remittance of withholding taxes to the LRA in keeping with Sections 91 and 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011. Evidence of remittance of withholding taxes including original copies of flag receipts and all other relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.4.30 *PFMU has worked and continue to engage with the stakeholders on this GOL flag receipts (evidence of tax payments) issue for tax payment. The LRA indicated that the PFMU is not regarded as one of her Collectrates that can issue flag receipt. In spite of the challenges in remitting the relevant taxes, the PFMU continue to do so. However, some of the taxes are not remitted on a real time basis given the challenges encountered in the remittance process.*
- 1.2.4.31 *Notwithstanding, LRA has encouraged PFMU to ensure that tax payments are made on behalf of consultants and vendors to the General Revenue account either via the LRA tax remittance forms or via the issuance of checks which will be evidenced / captured by their system and the consultant or vendor can later claim their tax credit from the LRA system.*
- 1.2.4.32 *The taxes that have been highlighted by the auditor were paid by the project to the general revenue accounts and these payments can be confirmed on the bank statements for the period given to the auditor. **Please see Exhibit VII.***



Auditor General's Position

- 1.2.4.33 We acknowledge Management's assertions and subsequent submission of bank statements as evidence of tax payments. However, we observed that monthly withholding taxes withheld were not remitted in a timely manner as required. Therefore, we maintain our recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.2 Non-Remittance of GST

Criteria

- 1.2.4.34 Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000 states: "Within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay."

Observation

- 1.2.4.35 During the audit, we observed no evidence of goods & services tax (GST) amounting to US\$15,213.46 being remitted into GoL Revenue Account for the purchase of goods and services. **See Appendix 5a, 5b and 5c for details.**

Risk

- 1.2.4.36 Failure to withhold and remit GST may deny GoL of the much-needed tax revenue.
- 1.2.4.37 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay. Please see Section 52 of the Revenue Code of Liberia as referenced above.
- 1.2.4.38 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.2.4.39 Management should provide substantive justification for not withholding and remitting GST.
- 1.2.4.40 Going forward, Management should withhold GST on all goods and services procured and facilitate full remittance of GST to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.2.4.41 Evidence of remittance including original copies of flag receipts and all other relevant supporting records should be adequately documented and filed to facilitate future review.



Management's Response

1.2.4.42 PFMU has worked and continue to engage with the stakeholders on this GOL flag receipts (evidence of tax payments) issue for tax payment. The LRA indicated that the PFMU is not regarded as one of her Collectorates that can issue flag receipt. In spite of the challenges in remitting the relevant taxes, the PFMU continue to do so. However, some of the taxes are not remitted on a real time basis given the challenges encountered in the remittance process.

1.2.4.43 Notwithstanding, LRA has encouraged PFMU to ensure that tax payments are made on behalf of consultants and vendors to the General Revenue account either via the LRA tax remittance forms or via the issuance of checks which will be evidenced / captured by their system and the consultant or vendor can later claim their tax credit from the LRA system.

1.2.4.44 The taxes that have been highlighted by the auditor were paid by the project to the general revenue accounts and these payments can be confirmed on the bank statements for the period given to the auditor. **Please see Exhibit VII.**

Auditor General's Position

1.2.4.45 We acknowledge Management's assertions and subsequent submission of bank statements as evidence of tax payments. However, we observed that Goods and Services Taxes (GST) withheld were not remitted in a timely manner as required. Therefore, we maintain our recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.5 Irregularities Associated with the Management of the Project Assets

Criteria

- 1.2.5.1 Regulations V.4 (2) of the PFM Act of 2009 as amended and restated 2019 states that, "The master inventory shall record under each category of item:
- date and other details of the voucher or other document on which the items were received or issued;
 - their serial numbers where appropriate; and
 - their distribution to individual locations and the total quantity held."

Observation

- 1.2.5.2 During the audit, we observed the following irregularities associated with the Fixed Assets Management System:
- The fixed assets register was not regularly updated.
 - The fixed assets register did not contain all the relevant columns.
 - Some fixed assets of the entity were not coded.
 - There was no evidence of periodic physical verification of assets by Management



- Fixed assets in the given vicinity were not displayed as required by the PFM ACT
- There was no evidence of movement of assets form.
- **See Appendix 6 for details.**

Risk

- 1.2.5.3 Fixed Assets Register may be misstated (Over/understated).
- 1.2.5.4 Assets may be damaged or impaired but their values are still on the books.
- 1.2.5.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.2.5.6 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.2.5.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of project objectives.
- 1.2.5.8 Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.2.5.9 Management should ensure that all assets are recorded and maintained in the register consistent with the fixed assets policy.
- 1.2.5.10 Management should ensure that the fixed assets register is updated to reflect the following; description, source of purchase, date of purchase, class, code, assignee, location, condition, original cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.2.5.11 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.
- 1.2.5.12 The Fixed Assets Register should be updated periodically to reflect all project's assets.
- 1.2.5.13 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.2.5.14 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.

- 1.2.5.15 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

- 1.2.5.16 *Management is in dispose to response to this issue as the project is closed and other assets under the project have been move to the New Project. We take note and will ensure periodic verification of the New Project assets to avoid further occurrence.*

Auditor General's Position

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

1.2.6 Assets not Verified (Misappropriated/Stolen Assets from LSSNP)

Criteria

- 1.2.6.1 Regulations V.4 (2) of the PFM Act of 2009 as Amended and Restated 2019 states that, "The master inventory shall record under each category of item:
- date and other details of the voucher or other document on which the items were received or issued;
 - their serial numbers where appropriate; and
 - their distribution to individual locations and the total quantity held."
- 1.2.6.2 Regulations V.5 of the PFM Act of 2009 as Amended and Restated 2019 states that:
- The conditions and terms of disposal or sale of immovable or movable assets shall be determined by the General Services Agency.
 - The conditions and terms of letting of immovable state property (excluding state housing for officials and political office bearers) shall be determined by the General Services Agency. No state property may be let free of charge without the prior approval of the General Services Agency.
 - The Head of Government Agency must review, at least annually when finalizing the budget, all fees, charges, rates, tariffs or scales of fees or other charges relating to the letting of state property to ensure sound financial planning and management.

Observation

- 1.2.6.3 During the audit, we observed the following irregularities associated with the Fixed Assets Management System:
- One (1) vehicle was reported stolen
 - Three Laptops were reported stolen
 - Televisions, Cameras & Projectors were reported stolen



- Assorted Techno- Phones were reported stolen

1.2.6.4 In addition, there was no evidence of preliminary investigative or Police report filed for review to authenticate the stolen items. **See Table 5 below for details.**

Table 5: Misappropriated/Stolen Assets from LSSNP

Date of Receipt	Category	Category2	Model	Qty	COST	GSA CODE	License Plate	Serial Number	Office/Assigned	Remark/Status
Oct. 2019	Vehicle	Equipment	Vehicle	1	-	GSA-MGD-02-5	LB-3328	Pending verification	Central Office	Stolen
Oct. 2019	Laptop	Computer/Printers & Accessories	Think Pad	1	2,500.00	Pending Code	N/A	Pending verification	Central Office	Stolen
Oct. 2019	Laptop	Computer/Printers & Accessories	Think Pad	1	2,500.00	Pending Code	N/A	Pending verification	Central Office	Stolen
Oct. 2019	Laptop	Computer/Printers & Accessories	Think Pad	1	2,500.00	Pending Code	N/A	Pending verification	Central Office	Old and not in good condition
Oct. 2019	Motorbike		Motor bike	1	-	Pending Code	NA	NA	Central Office	Old and not in good condition
Oct. 2019	Motorbike		Motor bike	1	-	Pending Code	NA	NA	Central Office	Old and not in good condition
Oct. 2019	Motorbike		Motor bike	1	-	Pending Code	NA	NA	South eastern region/Grand Kru	Old and not in good condition
Oct. 2019	TV	Televisions, Cameras & Projectors	HISS ENSE	1	570	GSA-MOGSP-TFS-840-1	N/A	S/N- PF-1B89S-19/12	Data Center	Stolen
Oct. 2019	Assorted Phones	Phone	Techno	1	200	Pending Code	N/A	VC886264	Used to be in possession of Operations and Logistics Officer	Stolen

Risk

- 1.2.6.5 Assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.2.6.6 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of project objectives.

Recommendation

- 1.2.6.7 Management should account for fixed assets not made available for our verification catalogue in Table 5 above.

- 1.2.6.8 Going forward, 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.
- 1.2.6.9 Management should facilitate timely investigation for reported cases of missing assets. Evidence of investigation including; police reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.6.10 *Management is in dispose to response to this issue as the project is closed and other assets under the project have been move to the New Project. We take note and will ensure periodic verification of the New Project assets to avoid further occurrence. These stolen assets issues were reported to the Police and others relevant authority and even the World Bank. **Please see Exhibit V.***

Auditor General's Position

- 1.2.6.11 We acknowledge Management subsequent submission of Police Investigation Reports for some missing assets after our audit execution. However, we observed no evidence of Police Investigation Report for the missing vehicle. Management should therefore ensure that the missing vehicle incidence is reported to the Police for investigation. Management should also ensure that all reported cases are followed up on to ensure that stolen project assets are duly recovered.

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Prior Year's Audit matters

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
1	During the audit, Management did not provide adequate supporting documents such as; (Payment Vouchers, invoices, receipts, delivery notes, contracts, service completion certificate, etc.) for expenditures totaling US\$1,576,588.80.	Management should fully account for the expenditure made without evidence of adequate supporting documents. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc.	1.1.2-1.2.7.11	<i>Please see attached payment vouchers for your consideration. See Exhibit I</i>	We reviewed the documents subsequently submitted by Management, after our audit execution. Therefore, we have adjusted the transactions without supporting documents to US\$133,027.01 (US\$1,576,588.80 – US\$1,425,627.54) to be accounted for by	Resolved	This was resolved during the audit and document submitted to the auditor for inspection.	Resolved. December 31, 2023.

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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
		<p>should be prepared and approved for the procurement of goods and services where applicable.</p> <p>All relevant supporting records should be adequately documented and filed to facilitate future review.</p>			<p>Management. We therefore maintain our recommendation. Please see Appendix 1 for details. Management's provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.</p> <p>Going forward, Management</p>			

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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
					should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.			
2	During the audit, we observed no evidence that Management	Management should assign date to the approved Financial Statement	1.1.2.2-1,1.2.7	Please see revised Financial Statement.	We acknowledge Management acceptance of our finding, recommendations and subsequent	Implemented	This was resolved during the audit.	This was resolved during the audit.

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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
	t assigned date to the financial statements in line with the Government of Liberia reporting framework, International Public Sectors Accounting Standards (IPSAS Cash Basis of 2017).	s in line with the GoL reporting framework . Going forward, Management should ensure that approved Financial Statement s are dated and presented to the Offices of the Auditor General and Comptroller		See Exhibit II.	adjustment of the financial statements.			

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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
		r & Accountant General two months after the end of the fiscal period in line with the PFM Act.						
3	During the audit, we observed an unexplained variance of US\$1,063,539.00 between the approved annual amount and	Management should ensure that full and adequate disclosures are made for material variance(s) between the budget	1.2.1.3-1.2.1.10	<i>Please see revised Financial Statement. See Exhibit II</i>	We acknowledge Management acceptance of our finding, recommendations and subsequent adjustment	Resolved	This was resolved during the audit.	This was resolved during the audit.



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
	actual expenditure as recorded in the Financial Statements.	<p>and actual amounts consistent with Part of the Revised Cash Basis IPSAS (November 2017).</p> <p>Management should provide explanation for the variance amounting to US\$1,063,539.00 between the Approved annual amount and actual expenditure.</p>			t of the financial statements.			



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
4	During the audit, it was observed that Management withheld the total amount of US\$53,126.76 as withholding taxes from staffers and vendors without evidence that the amount was remitted to the LRA audit	<p>Management should facilitate full remittance of withholding taxes to the LRA in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000.</p> <p>Management should ensure that all checks written for payment of withholding taxes should be deposited in the General Revenue Account in a timely manner.</p> <p>Management may be in noncompliance with Section (905) J. of the Revenue Code of Liberia</p>	1.1.8.3-	<i>PFMU has worked and continue to engage with the stakeholders on this GOL flag receipts issue for tax payment. The LRA has indicated that the PFMU is not regarded as one of her Collectorates that can issue flag receipt. The issuance of flag receipts will have to go through various approvals levels and in their wisdom, the PFMU cannot issue a flag receipt for the reasons given above.</i>	We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit	Implemented	This was resolved during the audit	This was resolved during the audit

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		2000, which may result in to penalties for late payment and failure to pay. Please see Section 52 of the Revenue Code of Liberia as reference above.		<i>Notwithstanding, LRA has encouraged PFMU to ensure that tax payments are made on behalf of consultants and vendors to the General Revenue account either via the LRA tax remittance forms or via the issuance of checks which will be</i>				

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				evidenced / captured by their system and the consultant or vendor can later claim their tax credit from the LRA system.)				
5.	During the audit, we observed that the following irregularities	Management should ensure that the fixed assets register is updated to reflect the following; description, class, code, location, condition, cost, depreciation						



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	<p>were associated with the LSSNP Fixed Assets Management System:</p> <p>Two (2) vehicles and assorted assets were reported stolen. The fixed assets register was</p>	<p>expense, accumulated depreciation and net book value of the asset.</p> <p>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</p>						

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	not regularly updated. Some fixed assets of the entity were not coded. There was no evidence of periodic physical verification of assets by Management Fixed assets in the given vicinity were not displayed as required by the PFM ACT There was	and filed to facilitate future review. The Fixed Assets Register should be updated periodically to reflect all entity's assets. Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act. A movement of Asset Form should be						

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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
	no evidence of movement of assets form. There was no history of disposal of assets.	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 should establish a systematic coding system for each class of assets and ensure that all.						

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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
		Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be						



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		updated in a timely manner.						

APPENDICES

Appendix 1: Payment without evidence of adequate supporting documents

Date	Payee	Description	Voucher #	Check #	Amount US\$
Jun. 14, 2023	Nadico Group, Inc.	Payment for spare parts for vehicle repair and maintenance for LSSNP project vehicle LB-3326 as per the attached.	LSSNP / 2023 / 047		2,473.20
Jun. 14, 2023	Nadico Group, Inc.	Payment for spare parts for vehicle repair and maintenance for LSSNP project vehicle LB-3328 as per the attached.	LSSNP / 2023 / 049		2,578.95
Jun. 14, 2023	Nadico Group, Inc.	Payment for spare parts for vehicle repair and maintenance for LSSNP project vehicle LB-3339 as per the attached.	LSSNP / 2023 / 051		1,584.90
Jun. 14, 2023	Nadico Group, Inc.	Payment for spare parts for vehicle repair and maintenance for LSSNP project vehicle LB-3338 as per the attached.	LSSNP / 2023 / 053		2,213.10
Jul. 07, 2023	Nadico Group, Inc.	Payment for five pieces of tires 235/85r16 of road as per attached.	LSSNP/ 2023 / 070	1419379	897.20
		Total			9,747.35

Appendix 2a: Status of Social Safety Net Project Implementation

Maryland County

	Account Number (W/ Country Prefix)	Last Name	County / Admin Post	Village	Gender	Completed Amount (LD)	GAC OBS
1	231555996000	Felecia Prowd	Maryland	Ablison	Female	21,520.00	Mobile money number inactive/ off
2	231881333537	Josephine Collins	Maryland	Ablison	Female	33,040.00	Mobile money number inactive/ off
3	231886772671	Beatrice Wilson	Maryland	Ablison	Female	27,280.00	Mobile money number inactive/ off
4	231555995802	Catherine Williams	Maryland	Ablison	Female	33,040.00	Mobile money number inactive/ off
5	231880933316	Dorcas K Wilson	Maryland	Ablison	Female	33,040.00	Mobile money number inactive/ off
6	231555946451	Olivia Huskin	Maryland	Cavalla Big Town Community	Female	33,040.00	Mobile money number inactive/ off
7	231555944601	Felecia Bryant	Maryland	Cavalla Big Town Community	Female	33,040.00	Mobile money number inactive/ off
8	231555945360	Lucy Nevffville	Maryland	Cavalla Big Town Community	Female	33,040.00	Mobile money number inactive/ off
9	231555946699	Susanna M Elliot	Maryland	Down Town	Female	21,520.00	Mobile money number inactive/ off
10	231555993733	Sarah G Seton	Maryland	Down Town	Female	\$33,040.00	Mobile money number inactive/ off
11	231555946620	Philomina N Bedell	Maryland	Down Town	Female	\$33,040.00	Mobile money number

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	Account Number (W/ Country Prefix)	Last Name	County / Admin Post	Village	Gender	Completed Amount (LD)	GAC OBS
							inactive/ off
12	231555946192	Josiah Toe	Maryland	Duokudi Township	Male	\$9,850.00	Mobile money number inactive/ off
13	231555945935	Christopher Weah	Maryland	Duokudi Township	Male	\$15,760.00	Mobile money number inactive/ off
14	231555992515	Alaska Johnson	Maryland	Duokudi Township	Male	\$21,520.00	Mobile money number inactive/ off
15	231555942751	Betty Howe	Maryland	Gbedikuen	Female	\$33,040.00	Mobile money number inactive/ off
16	231555942388	Amos Moris	Maryland	Gbedikuen	Male	\$15,760.00	Mobile money number inactive/ off
17	231555943514	Cecelia Howe	Maryland	Gbedikuen	Female	\$33,040.00	Mobile money number inactive/ off
18	231555942676	Princess Neufville	Maryland	King Town Community	Female	\$33,040.00	Mobile money number inactive/ off
19	231555863297	Bannie Wilson	Maryland	King Town Community	Female	\$15,760.00	Mobile money number inactive/ off
20	231555945510	Cecelia Wilson	Maryland	King Town Community	Female	\$15,760.00	Mobile money number inactive/ off
21	231555943873	Oretha Freeman	Maryland	Nebley	Female	\$33,040.00	Mobile money number inactive/ off
22	231555993051	Comfort Wallace	Maryland	Nebley	Female	\$27,280.00	Mobile money number

	Account Number (W/ Country Prefix)	Last Name	County / Admin Post	Village	Gender	Completed Amount (LD)	GAC OBS
							inactive/ off
23	231881300170	Friday Hare	Maryland	Nebley	Male	\$15,760.00	Mobile money number inactive/ off
24	231555991583	Rancy Wallace	Maryland	Nebley	Male	\$15,760.00	Mobile money number inactive/ off
25	231555944199	Dweh Morrison	Maryland	New Town Community	Male	\$15,760.00	Mobile money number inactive/ off
26	231555942522	Monday Morrison	Maryland	New Town Community	Male	\$33,040.00	Mobile money number inactive/ off
27	231555945516	Bannie Néuvill	Maryland	New Town Community	Female	\$33,040.00	Mobile money number inactive/ off
28	231555942566	Victoria Neufville	Maryland	New Town Community	Female	\$33,040.00	Mobile money number inactive/ off
29	231555946381	Budu Dwe Prowd	Maryland	Pedebo/Wulu plokudi	Male	\$33,040.00	Mobile money number active/on
30	231555946354	Serina Harmon	Maryland	Pedebo/Wulu plokudi	Female	\$27,280.00	Mobile money number inactive/ off
31	231555996180	Josiah Prowd	Maryland	Pedebo/Wulu plokudi	Male	\$33,040.00	Mobile money number inactive/ off
32	231555995784	Elizabeth Wallace	Maryland	Pedebo/Wulu plokudi	Female	\$33,040.00	Mobile money number inactive/ off
33	231555946605	Cecelia Howe	Maryland	Pooseken	Female	\$33,040.00	Mobile money number inactive/

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	Account Number (W/ Country Prefix)	Last Name	County / Admin Post	Village	Gender	Completed Amount (LD)	GAC OBS
							off
34	231555946625	Othelo D Wallace	Maryland	Pooseken	Male	\$27,280.00	Mobile money number inactive/ off
35	231555946770	Mondaygba h Wallace	Maryland	Pooseken	Female	\$16,520.00	Mobile money number inactive/ off
36	231555945410	Himahne Wallace	Maryland	Pooseken	Female	\$15,760.00	Mobile money number inactive/ off
37	231555993082	Hnede Nyemah	Maryland	Pooseken	Female	\$33,040.00	Mobile money number inactive/ off
38	231555140857	Diohne Allison	Maryland	Pooseken	Female	\$33,040.00	Mobile money number inactive/ off
39	231881054033	Angeline Marriam	Maryland	Pullah	Female	\$27,280.00	Mobile money number inactive/ off
40	231555969730	Esther Allison	Maryland	Pullah	Female	\$33,040.00	Mobile money number inactive/ off
41	231881575005	Helena Wallace	Maryland	Pullah	Female	\$33,040.00	Mobile money number inactive/ off
42	231881649801	Cecelia Walace	Maryland	Pullah	Female	\$33,040.00	Mobile money number inactive/ off
43	231888732231	Susan-nah Wallace	Maryland	Pullah	Female	\$21,520.00	Mobile money number inactive/ off
44	231555943123	Lucy T Davis	Maryland	Pullah/Pedeb o	Female	\$33,040.00	Mobile money number inactive/

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	Account Number (W/ Country Prefix)	Last Name	County / Admin Post	Village	Gender	Completed Amount (LD)	GAC OBS
							off
45	231555943815	John Neufville	Maryland	Pullah/Pedeb o	Male	\$27,280.00	Mobile money number inactive/ off
46	231881880686	Sabenego Stephens	Maryland	Pullah/Pedeb o		\$7,880.00	Mobile money number inactive/ off
47	231555994205	Alfred Neufville	Maryland	Rock Town	Male	\$21,520.00	Mobile money number inactive/ off
48	231555994236	Elizabeth Wilson	Maryland	Rock Town	Female	\$21,520.00	Mobile money number inactive/ off
49	231555991817	Mary Woart	Maryland	Rock Town	Female	\$15,760.00	Mobile money number inactive/ off
50	231555942777	Cecelia Howe	Maryland	Wamliken	Female	\$33,040.00	Mobile money number inactive/ off
51	231555942683	Annie Shannor	Maryland	Wamliken	Female	\$33,040.00	Mobile money number inactive/ off
52	231555327831	Cecelia Howe	Maryland	Wamliken	Female	\$15,760.00	Mobile money number inactive/ off
53	231880872036	Saturday Stemn	Maryland	Whole Graway	Male	\$21,520.00	Mobile money number inactive/ off
54	231880468156	Hodoanyne Wallace	Maryland	Whole Graway	Female	\$33,040.00	Mobile money number inactive/ off
55	231555993352	Cecelia Merriam	Maryland	Whole Graway	Female	\$27,280.00	Mobile money number inactive/

	Account Number (W/ Country Prefix)	Last Name	County / Admin Post	Village	Gender	Completed Amount (LD)	GAC OBS
							off
56	231555943965	Tabamulu Wilson	Maryland	Woleken	Male	\$33,040.00	Mobile money number inactive/ off
57	231555996268	Adolphus Wesley	Maryland	Woleken	Male	\$9,850.00	Mobile money number inactive/ off
58	231881128415	Cecelia Dennis	Maryland	Yookudi	Female	\$21,520.00	Mobile money number inactive/ off
59	231555941823	Beatrice Wallace	Maryland	Yookudi	Female	\$33,040.00	Mobile money number inactive/ off
60	231555944942	Mle Wallace	Maryland	Yoopidi	Male	\$9,850.00	Mobile money number inactive/ off
61	231555993744	Evon W Howard	Maryland	Yoopidi	Female	\$33,040.00	Mobile money number inactive/ off
62	231555946631	Peter Freeman	Maryland	Yoopidi	Male	\$15,760.00	Mobile money number inactive/ off

Appendix 2b: Status of Social Safety Net Project Implementation
Bomi County

	Account Number (W/ Country Prefix)	Last Name	County / Admin Post	District	Gender	Completed Amount (local)	COMMENT
1	231555870862	Annie Sirleaf	Bomi	Klay	Female	\$9,850.00	Mobile money number



	Account Number (W/ Country Prefix)	Last Name	County / Admin Post	District	Gender	Completed Amount (local)	COMMENT
							inactive/off
2	231555872592	Fatu K Keymah	Bomi	Klay	Female	\$33,040.00	Mobile money number active/on
3	231555872471	Willie Tarweh	Bomi	Klay	Male	\$33,040.00	Mobile money number inactive/off
4	231555872182	Saitta G Boimah	Bomi	Klay	Female	\$27,280.00	Mobile money number inactive/off
5	231555872818	Bendu Kamara	Bomi	Klay	Female	\$33,040.00	Mobile money number active/on
6	231555870644	Eric Dukuly	Bomi	Klay	Male	\$15,760.00	Mobile money number inactive/off
7	231555872348	Satta Q Goll	Bomi	Klay	Female	\$33,040.00	Mobile money number inactive/off
8	231555872485	Massa Jaybono	Bomi	Klay	Female	\$21,520.00	Mobile money number inactive/off
9	231555870242	Fatu David	Bomi	Klay	Female	\$21,520.00	Mobile money number inactive/off
10	231555870303	Hawa Konneh	Bomi	Klay	Female	\$15,760.00	Mobile money number inactive/off
11	231555872785	Tete Sackie	Bomi	Klay	Female	\$21,520.00	Mobile money number inactive/off
12	231555872472	Jenneh Massalay	Bomi	Klay	Female	\$33,040.00	Mobile money number inactive/off
13	231555870672	Jenneh Morris	Bomi	Klay	Female	\$15,760.00	Mobile money number active/on
14	231555872503	Saniah Godeh	Bomi	Klay	Female	\$33,040.00	Mobile money number inactive/off
15	231555871071	Yatta Boimah	Bomi	Klay	Female	\$33,040.00	Mobile money number inactive/off
16	231555872495	Sarah Sando	Bomi	Klay	Female	\$27,280.00	Mobile money number inactive/off
17	231555872824	Tenneh S Brown	Bomi	Klay	Female	\$33,040.00	Mobile money number inactive/off
18	231555870568	Maimah Zayzay	Bomi	Klay	Female	\$21,520.00	Mobile money number inactive/off
19	231555872592	Fatu K Keymah	Bomi	Klay	Female	\$33,040.00	Mobile money number

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	Account Number (W/ Country Prefix)	Last Name	County / Admin Post	District	Gender	Completed Amount (local)	COMMENT
							active/on
20	231555870644	Eric Dukuly	Bomi	Klay	Male	\$15,760.00	Mobile money number inactive/off
21	231555872252	Saitta Goll	Bomi	Klay	Female	\$33,040.00	Mobile money number inactive/off
22	231880090933	Gballey Jusu	Bomi	Senjeh	Female	\$33,040.00	Mobile money number inactive/off
23	231880090935	Musu Goll	Bomi	Senjeh	Female	\$9,850.00	Mobile money number inactive/off
24	231880090934	Batrice Johnson	Bomi	Senjeh	Female	\$33,040.00	Mobile money number inactive/off
25	231880090834	Mamie Archie	Bomi	Senjeh	Female	\$21,520.00	Mobile money number inactive/off
26	231880091011	Lusu Kanneh	Bomi	Senjeh	Female	\$15,760.00	Mobile money number inactive/off
27	231880090936	Hawa Joe	Bomi	Senjeh	Female	\$27,280.00	Mobile money number inactive/off
28	231881176175	Joseph Garmason	Bomi	Senjeh	Male	\$27,280.00	Mobile money number inactive/off
29	231881359432	Foma B Gray	Bomi	Senjeh	Male	\$9,850.00	Mobile money number inactive/off
30	231880091124	Hawa Varney	Bomi	Senjeh	Female	\$21,520.00	Mobile money number inactive/off
31	231880091089	Zoe Kortu	Bomi	Senjeh	Female	\$33,040.00	Mobile money number inactive/off
32	231880091091	Kamah Robert	Bomi	Senjeh	Female	\$33,040.00	Mobile money number inactive/off
33	231880091187	Musu Morris	Bomi	Senjeh	Female	\$15,760.00	Mobile money number inactive/off
34	231881212185	Timothy Allison	Bomi	Senjeh	Male	\$9,850.00	Mobile money number inactive/off
35	231880091176	Musu Metzger	Bomi	Senjeh	Female	\$15,760.00	Mobile money number inactive/off
36	231880091182	Mamie Kamara	Bomi	Senjeh	Female	\$21,520.00	Mobile money number inactive/off
37	231880091021	Miatta Kollie	Bomi	Senjeh	Female	\$21,520.00	Mobile money number

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	Account Number (W/ Country Prefix)	Last Name	County / Admin Post	District	Gender	Completed Amount (local)	COMMENT
							active/on
38	231880090301	Sarah Sackie	Bomi	Senjeh	Female	\$33,040.00	Mobile money number active/on
39	231880091191	Maima Kamara	Bomi	Senjeh	Female	\$27,280.00	Mobile money number inactive/off
40	231880091239	Janneh Blama	Bomi	Senjeh	Female	\$21,520.00	Mobile money number inactive/off
41	231880091195	Worlubah Zaza	Bomi	Senjeh	Male	\$9,850.00	Mobile money number inactive/off
42	231880094429	Korpo Sailey	Bomi	Suehn Mecca	Female	\$21,520.00	Mobile money number inactive/off
43	231555870133	Princess Zubawuo	Bomi	Suehn Mecca	Female	\$33,040.00	Mobile money number inactive/off
44	231880094680	Vivian Willam	Bomi	Suehn Mecca	Female	\$33,040.00	Mobile money number inactive/off
45	231880094584	Bebelu Golee	Bomi	Suehn Mecca	Female	\$9,850.00	Mobile money number inactive/off
46	231880094502	Musu Kparteh	Bomi	Suehn Mecca	Female	\$27,280.00	Mobile money number inactive/off
47	231880090286	Massa Massaley	Bomi	Suehn Mecca	Female	\$27,280.00	Mobile money number inactive/off
48	231555871793	Massa Kromah	Bomi	Suehn Mecca	Female	\$21,520.00	Mobile money number inactive/off
49	231880792460	Jenneh Kanneh	Bomi	Suehn Mecca	Female	\$27,280.00	Mobile money number inactive/off
50	231880090313	Zoe Massalay	Bomi	Suehn Mecca	Female	\$27,280.00	Mobile money number inactive/off
51	231880090452	Konah Seh	Bomi	Suehn Mecca	Female	\$15,760.00	Mobile money number inactive/off
52	231880090435	Hawa Samolah	Bomi	Suehn Mecca	Female	\$27,280.00	Mobile money number active/on
53	231880090463	Sieh Sherman	Bomi	Suehn Mecca	Female	\$15,760.00	Mobile money number inactive/off
54	231555872057	Marie Karnley	Bomi	Suehn Mecca	Female	\$27,280.00	Mobile money number inactive/off
55	231880090375	Doris Wehyee	Bomi	Suehn	Female	\$21,520.00	Mobile money

	Account Number (W/ Country Prefix)	Last Name	County / Admin Post	District	Gender	Completed Amount (local)	COMMENT
				Mecca			number inactive/off
56	231880090602	Kula Kromah	Bomi	Suehn Mecca	Female	\$33,040.00	Mobile money number inactive/off

Appendix 3: Non-Withholding and Remittance of Income Tax

Consultant's Position	Gross Salary	10% Income Tax (A)	# of Months (B)	Annual Withholding Taxes C = (A*B) US\$
Program Manager-SR	3,000.00	300.00	6	1,800.00
Communication Officer	1,500.00	150.00	6	900.00
SR- Driver	400.00	40.00	6	240.00
M & E	2,000.00	200.00	6	1,200.00
Data Base Administrator	2,000.00	200.00	6	1,200.00
National Coordinator	5,000.00	500.00	6	3,000.00
Financial Management Officer	400.00	200.00	6	1,200.00
Procurement Officer	2,000.00	200.00	6	1,200.00
SCT Field Assistant	500.00	50.00	6	300.00
Driver	400.00	40.00	6	240.00
GRM Assistant	500.00	50.00	6	300.00
Secretariat Driver	400.00	40.00	6	240.00
Total	18,100.00	1,970.00		11,820.00



Appendix 4a: Non-Withholding and Remittance of GST Taxes

Jan. 18, 2023	Unique Creative Group, Inc.	Payment for digital printing of 1,500 pcs. Of A3 posters glossy 90 grams and 1,000pcs of A5 posters glossy 90 grams for Liber as per attached.	LSSNP/2023/001	1476405	2,600.00	2,340.00	260.00
30-May-23	Kenlix Business Center	Payment for public information campaign PIC for SR and SCT county consultations in the counties as per attached.	LSSNP/2023/041	1419376	9,425.00	8,482.50	942.50
Jun. 14, 2023	Nadico Group, Inc.	Payment for spare parts for vehicle repair and maintenance for LSSNP project vehicle LB-3326 as per the attached.	LSSNP / 2023 / 047		2,748.00	2,473.20	274.80
Jun. 14, 2023	Nadico Group, Inc.	Payment for spare parts for vehicle repair and	LSSNP / 2023 / 049		2,865.50	2,578.95	286.55



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		maintenance for LSSNP project vehicle LB-3328 as per the attached.					
Jun. 14, 2023	Nadico Group, Inc.	Payment for spare parts for vehicle repair and maintenance for LSSNP project vehicle LB-3339 as per the attached.	LSSNP / 2023 / 051		1,761.00	1,584.90	176.10
Jun. 14, 2023	Nadico Group, Inc.	Payment for spare parts for vehicle repair and maintenance for LSSNP project vehicle LB-3338 as per the attached.	LSSNP / 2023 / 053		2,459.00	2,213.10	245.90
Mar. 01, 2023	Kenlix Business Center	Payment for digital printing of printing of four thousand pieces of A5 posters for the project as per attached. pieces of A3 posters and one thousand	LSSNP / 2023 / 014	1476412	4,370.00	3,933.00	437.00
Mar.	Graceland	Payment for	LSSNP / 2023	1476413	5,871.00	5,283.90	587.10



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01, 2023	International, Inc.	printing and laminating of twenty-five thousand nine hundred seventy pieces of LHSR Household cards and structure cards and structure cards for project as per attached.	/016				
Jul. 31, 2023	Peter Saye Dolo	3rd payment as consultancy fees for end of the project evaluation report as per attached.	LSSNP / 2023 / 098	1419301	3,200.00	2,880.00	320.00
Jul. 07, 2023	Nadico Group, Inc.	Payment for five pieces of tires 235/85r16 of road as per attached.	LSSNP/ 2023 / 070	1419379	996	897.2	99.68
Aug. 15, 2022	Edna Gardie Johnny	Payment as consultancy fees for updating of the Liberia Social protection policy for the period per the attached document under the LSSNP Project.	LSSNP / 2023 / 100	1419676	3,000.00	2,700.00	300.00
24- Jan- 23	Graceland International, Inc.	Payment for printing and laminating 83,787pcs of	LSSNP / 2023 / 007	1476408	15,919.53	14,327.58	1,591.95



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		LHSR household ID's as per attached.					
Jan. 20, 2023	Mature Print	Payment for printing and laminating 33,806pcs. LHSR household ID's as per attached.	LSSNP / 2023 / 005	1476406	6,423.14	5,780.83	642.31
Jan. 20, 2023	Unique Creative Group, Inc.	Payment for printing and laminating 65,212pcs. of LHSR household ID's as per attached.	LSSNP / 2023 / 003	1476407	11,086.04	9,977.43	1,108.60
Jan. 20, 2023	Unique Creative Group, Inc.	Payment for printing and laminating 65,212pcs of LHSR household's ID's as per attached.	LSSNP / 2023 / 003	1476407	11,086.04	9,977.43	1,108.60
Jan. 13, 2023	LSSNP II USAID	Payment as pay back for printing of T Shirts and other materials from IDA Account to TF USAID Account as per attached.	LSSNP / 2023 / 001	1476403	4,495.00	4,045.50	499.00
Jul. 07,	Peter Saye Dolo	Payment as consultancy	LSSNP / 2023 / 077	1419382	2,400.00	2,160.00	240.00



2023		fees for end of the project evaluation report as per attached.					
Jul. 07, 2023	Peter Saye Dolo	Payment as consultancy fees for end of the project evaluation report as per attached.	LSSNP / 2023 / 076	1419383	2,400.00	1,160.00	240.00
		Total:					9,360.09

Appendix 4b: Non-Withholding and Remittance of GST Taxes

Date	Payee	Description	Voucher #	Check #	Gross US\$	Net US\$	4% US\$
Jul. 31, 2023	Graceland International, Inc.	Payment for printing of end of project report materials as per attached.	LSSNP/2023/096	1.4E+07	10,675.00	10,248.00	427.00
#####	Saksouk Shopping Center	Payment for PIU communication on the cards for the period January to June 2023 as per attached.	LSSNP/2023/030	1419202	6,000.00	5,760.00	240.00

Date	Payee	Description	Voucher #	Check #	Gross US\$	Net US\$	4% US\$
Jul. 07, 2023	Graceland International, Inc.	Payment for printing and laminating of 2,000 piece of LHSR household ID's and 3,263 pcs of structural ID's as per attached.	LSSNP/2023/072	1419378	999.97	959.98	39.99
Jul. 12, 2023	Rutee's Grill	Payment for catering service for the National Steering Committee meeting and closing of LSSNP as per attached.	LSSNP/2023/0800	1419672	2,250.00	2,160.00	90.00
Jul. 14, 2023	Blessed Bucas Auto Service	Payment for spare parts for the repair of project vehicle as per attached.	LSSNP / 2023 / 086	1419388	600	576	24.00
Jul. 18, 2023	Office Express	Payment for Microsoft surface 9 11'3 as per attached.	LSSNP / 2023 / 092	1419674	1,270.00	1,219.20	50.80
Jul. 28, 2023	Kenlix Business Center	Payment for printing and stationery supplies for the National Steering Committee	LSSNP / 2023 / 094	1419675	700	672	28.00

Date	Payee	Description	Voucher #	Check #	Gross US\$	Net US\$	4% US\$
		meeting and closing of LSSNP as per attached.					
Jun. 08, 2023	Class Stationery Supplies & Mobile Center	Payment for project office stationeries for the period October - December 2022 as per the attached.	LSSNP / 2023 / 044	1419377	2,000.00	1,920.00	80.00
		Total					979.79

Appendix 4c: Non-Withholding and Remittance of GST Taxes

Date	Payee	Description	Voucher #	Check #	Gross US\$	Net US\$	2% US\$
Mar. 13, 2023	The Research & Innovation Hub	Payment of third trench for completion of bench testing, data collector recruitment, training and deployment of enumerators under the LSSNP as per attached.	LSSNP/2023/028	1476415	71,439.64	69,505.89	1,428.70

Feb. 16, 2023	The Research & Innovation Hub	Payment of second trench for completion of bench testing, data collector recruitment, training and deployment of enumerations under the LSSNP as per attached.	LSSNP/2023/012	1476411	55,564.16	53,630.41	1,111.28
Jul. 07, 2023	Office Express	Payment for office stationeries supply as per attached.	LSSNP/2023/074	1419381	1,000.00	980	20.00
Jun. 28, 2023	Secure Data Consulting, Inc.	Payment for the supply of 6 laptops for the project as per the attached.	LSSNP / 2023 / 061		9,700.00	9,506.00	194.00
7-Jul-23	United Motor Company	Payment for one Toyota land cruiser jeep and Toyota Hilux double cabin pickup as per attached.	LSSNP / 2023 / 068	1419380	87,500.00	85,750.00	1,750.00
Apr. 24, 2023	Petro Trade	Payment for vehicle fuel for six months period Jan. to Jun. 2023 as per attached.	LSSNP / 2023 / 021	1419703	8,400.00	8,232.00	168.00
10-May- 23	Petro Trade	Payment for generator fuel for six	LSSNP / 2023 / 024	1419704	10,080.00	9,878.40	201.60

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		months period Jan to Jun. 2023 as per attached.					
		Total					4,873.58



Appendix 5: Irregularities Associated with Fixed Asset Management

No.	Item	Category	MODEL	Date of Receipt	COST	GSA CODE	License Plate	Serial Number	Donor/Supplier	OFFICE/AS SIGNED	REMARK/Status
1	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
2	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
3	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
4	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen

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No.	Item	Category	MODEL	Date of Receipt	COST	GSA CODE	License Plate	Serial Number	Donor/Supplier	OFFICE/AS SIGNED	REMARK/Status
5	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
6	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
7	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
8	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
9	Tablets	Phone	Techno	N/A	US	Pending	N/A	VC886264	N/A	Used to be in	Stolen



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No.	Item	Category	MODEL	Date of Receipt	COST	GSA CODE	License Plate	Serial Number	Donor/Supplier	OFFICE/AS SIGNED	REMARK/Status
	Phones				\$200	g Code				possession of Operations and Logistics Officer	
10	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
11	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
12	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen



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No.	Item	Category	MODEL	Date of Receipt	COST	GSA CODE	License Plate	Serial Number	Donor/Supplier	OFFICE/AS SIGNED	REMARK/Status
13	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
14	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
15	Tablets Phones	Phone	Techno	Oct. 2019	US \$200	Pending Code	N/A	VC886264	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
16	Tablets Phones	Phone	Techno	Oct. 2019	US \$200	Pending Code	N/A	VC 107378	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
17	Tablets	Phone	Techno	Oct. 2019	US	Pending	N/A	VC267421	N/A	Used to be in	Stolen



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No.	Item	Category	MODEL	Date of Receipt	COST	GSA CODE	License Plate	Serial Number	Donor/Supplier	OFFICE/AS SIGNED	REMARK/Status
	Phones				\$200	g Code				possession of Operations and Logistics Officer	
18	Tablets Phones	Phone	Techno	Oct. 2019	US \$200	Pending Code	N/A	VC468181	N/A	Used to be in possession of Operations and Logistics Officer	Stolen
19	FLAT SCREEN 64" TV (Smart)	TV	HISSENSE	43850	USD\$570	GSA-MOGS P-TFS-840-1	N/A	S/N- PF-1B89S-19/12	N/A	Data Center	Stolen
20	Toyota Land Cruiser	Vehicle	Vehicle		Not available	GSA-MGD-02-5	LB-3328	Pending verification	N/A	Central Office	Stolen
21	Lenova	Laptop	ThinkPad	43971	USD\$2,500	Pending Code	N/A	Pending verification	N/A	Central Office	Stolen
22	Lenova	Laptop	ThinkPad		USD\$2,500	Pending Code	N/A	Pending verification	N/A	Central Office	Stolen
23	Lenova	Laptop	ThinkPad	43971	USD\$2	Pending	N/A	Pending	N/A	Central	Stolen



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No.	Item	Category	MODEL	Date of Receipt	COST	GSA CODE	License Plate	Serial Number	Donor/Supplier	OFFICE/AS SIGNED	REMARK/Status
					,500	g Code		verification		Office	
25	Canon 80 D	Camera	Canon	43971	USD\$1,800	NA	NA	Pending verification	N/A	Communication Office	Fairly Used
26	Desktop	Computer	Dell	43971	USD\$1,500	N/A	N/A	Pending verification	N/A	Communication Office	Good
27	30KVA	Generator	Perkins	43909	USD\$19,825	GSA-MOG-LSSN-G-190-1	N/A	S/N-PF1B8TGT 19/12	N/A	Generator House	Fairly Used
28	Laptop Black	Laptop	ThinkPad	43709	USD\$2,572	GSA-MOGC SP-LSSN-MIS-297-2	N/A	S/N -PR – 1PR- 6XP 19/05	N/A	Communications Officer	Good
29	Laptop black	Laptop	ThinkPad	43709	USD\$2,572	GSA-MOGC SP-MIS-MLT-297-2	N/A	S/N - PF-IPR6ZP 19/05	N/A	Manfred Tarwan	Good



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No.	Item	Category	MODEL	Date of Receipt	COST	GSA CODE	License Plate	Serial Number	Donor/Supplier	OFFICE/AS SIGNED	REMARK/Status
30	Laptop Black	Laptop	ThinkPad	43709	USD\$2,572	Pending Code	N/A	S/N PR – 1PR-5XP 19/05	N/A	Data Base Administrator	Fairly Used
31	Lenova	Laptop	ThinkPad	43971	USD\$2,500	Pending Code	N/A	S/N- PF1B7TGT 19/12	N/A	Monitoring and Evaluation Office	Good
32	Lenova	Laptop	ThinkPad	43971	USD\$2,500	Pending Code	N/A	S/N- PF-1B82S-19/12	N/A	National Coordinator Office	Good
33	Lenova	Laptop	ThinkPad	43971	USD\$2,500	Pending Code	N/A	S/N- PF-1B69S-19/12	N/A	Procurement Officer	Good
34	Lenova	Laptop	ThinkPad	43971	USD\$2,500	Pending Code	N/A	S/N- PF-1B87S-19/12	N/A	National Coordinator Office	Good
35	Lenova	Laptop	ThinkPad	N/A	USD\$2,500	Pending Code	N/A	S/N- PF-1B87S-19/12	N/A	Gifty Amelia Paye	Good
36	Lenova	Laptop	ThinkPadS	43971	USD\$2,500	Pending Code	N/A	S/N- PF1PR70R	N/A	SR Manager Office	Good
37	Networ	VPS- Shared	N/A	N/A	US\$6,0	Pending	N/A	Pending	N/A	Stock	New



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No.	Item	Category	MODEL	Date of Receipt	COST	GSA CODE	License Plate	Serial Number	Donor/Supplier	OFFICE/AS SIGNED	REMARK/Status
	k Attache d Storage	hosting services			00	g Code		verificatio n			
38	Tablets Phones	Phone	Techno	Oct. 2019	US \$200	Pendin g Code	N/A	VC 770172	N/A	In possession of M&E Officer	Fairly Used
39	Tablets Phones	Phone	Techno	N/A	US \$200	Pendin g Code	N/A	VC 573063	N/A	In possession of M&E Officer	Fairly Used
40	Tablets Phones	Phone	Techno	Oct. 2019	US \$200	Pendin g Code	N/A	VC 512207	N/A	In possession of M&E Officer	Fairly Used
41	Tablets Phones	Phone	Techno		US \$200	Pendin g Code	N/A	VC 386265	N/A	In possession of M&E Officer	Fairly Used
42	Tablets Phones	Phone	Techno	Oct. 2019	US \$200	Pendin g Code	N/A	VC 500423	N/A	In possession of M&E Officer	Fairly Used
43	Tablets	Phone	Techno	N/A	US	Pendin	N/A	VC	N/A	In	Fairly Used



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No.	Item	Category	MODEL	Date of Receipt	COST	GSA CODE	License Plate	Serial Number	Donor/Supplier	OFFICE/AS SIGNED	REMARK/Status
	Phones				\$200	g Code		420558		possession of M&E Officer	
44	Tablets Phones	Phone	Techno	Oct. 2019	US \$200	Pending Code	N/A	VC 873860	N/A	In possession of M&E Officer	Fairly Used
45	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC 301004	N/A	In possession of M&E Officer	Fairly Used
46	Tablets Phones	Phone	Techno	Oct. 2019	US \$200	Pending Code	N/A	VC 553035	N/A	In possession of M&E Officer	Fairly Used
47	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC 468181	N/A	In possession of M&E Officer	Fairly Used
48	Tablets Phones	Phone	Techno	Oct. 2019	US \$200	Pending Code	N/A	VC 107376	N/A	In possession of M&E Officer	Fairly Used
49	Tablets Phones	Phone	Techno	N/A	US \$200	Pending Code	N/A	VC 273400	N/A	In possession	Fairly Used



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No.	Item	Category	MODEL	Date of Receipt	COST	GSA CODE	License Plate	Serial Number	Donor/Supplier	OFFICE/AS SIGNED	REMARK/Status
										of M&E Officer	
50	Tablets Phones	Phone	Techno	Oct. 2019	US \$200	Pending Code	N/A	VC 341306	N/A	In possession of M&E Officer	Fairly Used
51	HP Printer	Printer	HP Color Laser Jet Pro	NA	USD\$2,750	Pending Code	NA	Pending verification	N/A	National Coordinator Office	Fairly Used but was not previously capture on FA List
52	HP Printer	Printer	HP Color Laser Jet Pro	NA	USD\$2,750	GSA-MOGC SP-LSSN-M&E-NC-600 - 1	NA	MFP M477fnw	N/A	SR Manager Office	Fairly Used but was not previously capture on FA List
53	Multi-purpose Printer/Copier	Printer	Canon	43971	USD\$2,500	Pending Code	N/A	Pending verification	N/A	Data Center	Good
54	Motorbikes	Motorbike	Motorbike	N/A	N/A	Pending Code	NA	NA	N/A	Central Office	Old and not in good condition
55	Motorbikes	Motorbike	Motorbike	N/A	N/A	Pending Code	NA	NA	N/A	Central Office	Old and not in good condition
56	Motorbikes	Motorbike	Motorbike	N/A	N/A	Pending	NA	NA	N/A	South	Old and not in good



*Management Letter on the Closeout Audit of the
Liberia Social Safety Net Project (LSSNP)
For the Period January 1, 2023 to October 31, 2023.*

No.	Item	Category	MODEL	Date of Receipt	COST	GSA CODE	License Plate	Serial Number	Donor/Supplier	OFFICE/AS SIGNED	REMARK/Status
	kes					g Code				eastern region/Grand Kru	condition
57	Toyota Land Cruiser	Vehicle	Vehicle	N/A	N/A	GSA-MGCSP-01-90	LB3339	verified	N/A	Ambulance	Old and not in good condition
58	Toyota Pickup	Vehicle	Vehicle	N/A	N/A	GSA-MGCSP-02-34	LB3338	verified	N/A	National Coordinator Office	Old and not in good condition
59	Toyota Land Cruiser	Vehicle	Vehicle	N/A	N/A	GSA-MGSCP-02-19	LB3326	verified	N/A	Central Office	Old and not in good condition
60	Toyota Land Cruiser	Vehicle	Vehicle	N/A	N/A	GSA-MGD-02-5	LB-3328	verified	N/A	Central Office	Old and not in good condition

