



Management Letter

On The Closeout Audit of the Ebola Emergency Response Project (EERP)

For the Year Ended December 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
CBL	Central Bank of Liberia
CCC	Community Care Center
CPA	Certified Public Accountant
DSA	Daily Substance Allowance
EERP	Ebola Emergency Response Project
EVD	Ebola Virus Disease
FS	Financial Statements
GAC	General Auditing Commission
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
FCCA	Fellow Member of the Association of Chartered Certified Accountants
GoL	Government of Liberia
WAPCOS	Water and Power Consultancy Services
GCC	General Conditions of Contract
SCC	Special Conditions of Contract
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
MOH	Ministry of Health
ICC	International Consolidated Contractors
PFMU	Project Financial Management Unit
PIM	Project Implementation Manual
PPC	Public Procurement and Concessions Act
PIU	Project Implementation Unit
SPA	Senior Project Accountant
WHO	World Health Organization

June 27, 2024

Dr. Louise M. Kpoto
Minster
Ministry of Health
Congo Town
Paynesville City, Liberia

Dear Dr. Kpoto:

**Re: Management Letter on the Closeout Audit of the Ebola Emergency Response Project
for the year ended December 31, 2023.**

The Financial Statements of the Ebola Emergency Response Project (EERP) for the year ended December 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 EERP financial statements for the year ended December 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.

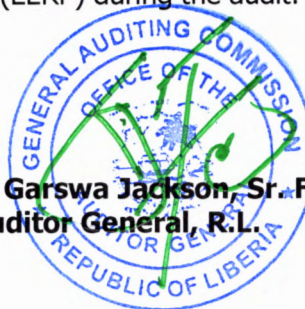
The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Project Management. Our responsibility is to express our opinion on these financial statements.

*Management Letter on the Closeout Audit of the
Ebola Emergency Response Project (EERP)
For the Year Ended December 31, 2023*

Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the staffers of the Ebola Emergency Response Project (EERP) during the audit.

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



Monrovia, Liberia
June 2024

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Expenditure without evidence of adequate supporting documents

Criteria

- 1.1.1.1 Regulation P.9 (2) of the Public Financial Management 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

- 1.1.1.2 During the audit, we observed no evidence of adequate supporting documents such as; (payment vouchers, invoices, receipts, delivery notes, contracts, service completion certificate, etc.) for expenditures totaling US\$218,868.08. **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 entity'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 expenditure 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, 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 and adequately documented and filed to facilitate future review.
- 1.1.1.9 Management should initiate and complete all procurement processes as required by the PPCC Act of 2010, the Public Financial Management Act of 2009 as Amended and Restated 2019.

Management's Response

- 1.1.1.10 *Kindly find attached supporting documents. **Please see Exhibit I***

Auditor General's Position

- 1.1.1.11 We reviewed the documents subsequently provided by Management, after our audit execution. Therefore, we have adjusted the transactions without supporting documents to US\$6,930.00 (US\$218,868.08 – US\$211,938.08) to be accounted for by Management. We therefore maintain our recommendations. **See Table 1 below for details.**

Table 1: Expenditure without evidence of adequate supporting documents

Transaction Date	Journal No.	Transaction Reference	Description	Analysis Code	Amount US\$
9/11/2023	8194	2023/059	Listed individuals	670	6,930.00

1.2 Non-Explanation of Material Variances

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 variances between budget and actual amounts. **See Table 2 for details.**

Table 2: Non-Explanation of Material Variances

Activities	Project Allocation US\$ A	Approved Annual Amount US\$ B	Actual Expenditure US\$ C	Variance US\$ D=(B-C)
Reengineered Health Infrastructure	31,070,000	705,224	691,478.00	13,746.00
Administration & Program Management	4,550,000	532,693	515,243.00	17,450.00
Total	35,620,000	1,237,917	1,206,721	31,196

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 variances 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 *This was subsequently addressed in the revised financial statements. Please see Exhibit II.*

Auditor General's Position

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

1.3 Monthly Bank Reconciliation Statements not Prepared on a Timely Basis

Criteria

- 1.3.1.1 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

- 1.3.1.2 During the audit, we observed that the Project's bank reconciliation statements for the period under audit for EERP1 and EERP2 were prepared beyond the required time stipulated in the PFMU Financial Procedural Manual as indicated above. **See Table 3 below for details.**

Table 3: Monthly Bank Reconciliation Statements not Prepared on a Timely Basis

Account #	Acct. Title	Currency	Bank	Month	Date prepared
110200271	EERP2	US\$	CBL	May	June 22, 2023
110200271	EERP2	US\$	CBL	August	Sept. 20, 2023
110200271	EERP2	US\$	CBL	October	Dec. 11, 2023
110200271	EERP2	US\$	CBL	November	Dec. 11, 2023
110200271	EERP2	US\$	CBL	December	Jan. 16, 2024

Account #	Acct. Title	Currency	Bank	Month	Date prepared
03138040020001000	EERP Operation Account	US\$	GT Bank Liberia Ltd	August	Sept. 14, 2023
03138040020001000	EERP Operation Account	US\$	GT Bank Liberia Ltd	September	Oct. 24, 2023
03138040020001000	EERP Operation Account	US\$	GT Bank Liberia Ltd	October	Dec. 11, 2023
03138040020001000	EERP Operation Account	US\$	GT Bank Liberia Ltd	November	Dec. 11, 2023
03138040020001000	EERP Operation Account	US\$	GT Bank Liberia Ltd	December	Jan. 16, 2023

Risk

- 1.3.1.3 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

- 1.3.1.4 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

- 1.3.1.5 *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 the tenth (10th) day after the end of the month. The Auditor is misinterpreting this provision. Of the 10 delays referenced by the Auditor, only 5 were actual delays and these delays emanated from CBL and GT Bank submitting the bank statements late. See table below.*

Account #	Acct. Title	Currency	Bank	Month	Date prepared	ACTUAL STATUS
110200271	EERP2	US\$	CBL	May	June 22, 2023	Delayed
110200271	EERP2	US\$	CBL	August	Sept. 20, 2023	Delayed
110200271	EERP2	US\$	CBL	October	Dec. 11, 2023	Delayed
110200271	EERP2	US\$	CBL	November	Dec. 11, 2023	BRS was done within 10 Working Days
110200271	EERP2	US\$	CBL	December	Jan. 16, 2024	BRS was done within 10 Working Days
03138040020001000	EERP Operation Account	US\$	GT Bank Liberia Ltd	August	Sept. 14, 2023	BRS was done within 10 Working Days
03138040020001000	EERP Operation Account	US\$	GT Bank Liberia Ltd	September	Oct. 24, 2023	Delayed



Account #	Acct. Title	Currency	Bank	Month	Date prepared	ACTUAL STATUS
03138040020001000	EERP Operation Account	US\$	GT Bank Liberia Ltd	October	Dec. 11, 2023	<i>Delayed</i>
03138040020001000	EERP Operation Account	US\$	GT Bank Liberia Ltd	November	Dec. 11, 2023	<i>BRS was done within 10 Working Days</i>
03138040020001000	EERP Operation Account	US\$	GT Bank Liberia Ltd	December	Jan. 16, 2023	<i>BRS was done within 10 Working Days</i>

Auditor General's Position

- 1.3.1.6 We acknowledge Management's assertions. However, Management should ensure that bank statements needed for the preparation of monthly bank reconciliation statements are obtained in a timely manner. Therefore, we maintain our recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.4 Unremitted Closing Cash Balance

Criteria

- 1.4.1.1 Section 27 of the PFM Act of 2009 states that, "all un-allotted appropriations and all uncommitted allotments will lapse at the end of the fiscal year. All balances of appropriations committed but not disbursed prior to the end of the fiscal year, shall be available for the settlement of those obligations within 90 days from the end of the preceding fiscal year. All such balances not disbursed after ninety (90) days following the end of the preceding fiscal year shall be moved to government Consolidated Account. The recording, accounting and reporting of such undisbursed balances shall be set out in accounting regulations to be issued under this Act and shall be consistent with the provisions of sections 33, 34 and 35 of this Act".

Observation

- 1.4.1.2 During the audit, we observed that the Ebola Emergency Response Project closed at December 31, 2023 with a closing cash balance of US\$180,107.00 in its operational account (0313804/002/0001/000) at GT Bank Liberia Ltd. Additionally, Management did not disclose in the notes to the financial statement's commitment schedules, cataloging expenditures due to be settled at the end of the project.
- 1.4.1.3 Further, we observed no evidence of the unutilized closing cash balance being subsequently remitted to the Bank as required.

Risk

- 1.4.1.4 Non-remittance of unutilized and uncommitted cash may lead to misappropriation/ misapplication of project funds.
- 1.4.1.5 Non-disclosure of commitments in the notes to the financial statements may impair fair presentation and full disclosure. This may also lead to non-payment of legitimate outstanding liabilities.

Recommendation

- 1.4.1.6 Management should provide substantive justification why unutilized and uncommitted closing cash balance was not subsequently remitted to the Bank as required. Alternatively, in the instance there are legitimate commitments to be settled Management should adjust the financial statements and include in the notes to the financial statements a comprehensive commitment schedule cataloging all outstanding liabilities. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.4.1.7 Going forward, Management should facilitate timely remittance of unutilized and uncommitted closing cash balances to the Bank as required. Evidence of remittances should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.1.8 *The World Bank Disbursement Guidelines for Projects Section 3.7 states: "The loan disbursing period ends on the final date established by the Bank for receipt by the Bank of applications for withdrawal and supporting documentation (the "Disbursement Deadline Date"). The Disbursement Deadline Date may be the same as the Closing Date, or up to four months after the Closing Date. Normally, to support orderly project completion and closure of the Loan Account, the Bank does not accept applications for withdrawal or supporting documentation received after the Disbursement Deadline Date. The borrower should promptly inform the Bank of any expected implementation delays or exceptional administrative issues before these dates. The Bank notifies the borrower of any exception that the Bank may make to the Disbursement Deadline Date".*
- 1.4.1.9 *The Project closed December 31, 2023 and the application Deadline date was April 20, 2024. The project had up to four (4) months to pay outstanding commitments. During the four months period, the commitments were settled.*
- 1.4.1.10 *Kindly find attached the Revised Financial Statements showing Commitments and the World Bank Disbursement Guidelines for Projects and the project datasheet. **Please see Exhibits II & III.***

Auditor General's Position

- 1.4.1.11 We acknowledge Management's acceptance of our findings, recommendations and subsequent adjustment of the financial statements. Going forward, Management should
- 1.4.1.12 Further, our review of the commitment schedule disclosed in the notes to the adjusted financial statements revealed that total commitment is in excess of the closing cash balance by US\$104,165.80 (US\$284,497.80-US\$180,332.00). Management should therefore facilitate full liquidation of outstanding commitment in a timely manner.



1.5 Delay in the Construction project of the New Redemption Hospital

Criteria

1.5.1.1 Section 41 (1) (a) to (c) of the Amended and Restated Public Procurement and Concessions (PPC) Act of 2010 states that "The Procuring Entity shall be responsible for the administration and monitoring of contracts entered into by the Entity. The contract administration functions shall include at least the following:

- a) Ensuring that the contractor complies with the specifications and terms of the contract;
- b) Ensuring that the contract is being performed on schedule;
- c) Ensuring that, payments made to the contractors are in accordance with the terms of the contract."

1.5.1.2 Contract for the completion of the remaining construction works at the New Redemption Hospital came into force on June 5, 2023 between the Ministry of Health of Republic of Liberia and International Consolidated Contractors Offshore represented by its Country Manager Mr. Daniel Mhanna, for a contract price of Five Million Seven Hundred Seventy-One Thousand Four Hundred Eleven United States Dollars and Sixty-One Cents (US\$5,771,411.61). The duration of the contract is seven months.

Observation

1.5.1.3 During the audit, we observed that construction works at the new Redemption Hospital were still ongoing beyond their respective approved completion dates.

1.5.1.4 Further, during our physical verification of the new Redemption Hospital Construction Project on May 13, 2024, and reviewed of project documents revealed the following:

- The value of work completed according to the Engineer (WAPCOS Limited) as of December 2023 is 72.16%.
- Total payments made to Contractor for period under review amounted to US\$2,934,855.91. **See Table 4 and photos of the construction of the New Redemption Hospital for details:**

Table 4: Delay in the Construction project of the New Redemption Hospital.

No.	Payee	JV#	Amount US\$
1	International Consolidated Contractors	164	814,636.75
2	International Consolidated Contractors	169	500,000.00
3	International Consolidated Contractors	170	1,620,219.16
Total			2,934,855.91





Partial Front View of New Redemption Hospital under construction



Partial side View of New Redemption Hospital



Partial Rear View of New Redemption Hospital under construction



Partial Interior view of New Redemption Hospital under construction

Risk

- 1.5.1.5 Untimely achievement of project deliverable may lead to additional expenditure (fixed costs) of the project.
- 1.5.1.6 Project objective may not be achieved in the absence of effective project implementation and coordination.
- 1.5.1.7 The absence of effective monitoring and evaluation during the project may impair the achievement of value for money and the implementation of project deliverables.

Recommendation

- 1.5.1.8 Management should assess the current status of the work performed, the contractor's capacity to complete the construction of the new Redemption Hospital and update the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.5.1.9 Going forward, Management should develop, approved and operationalize a work plan to facilitate the smooth implementation of service for all contractors. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the contractors and included as supplementary documentation to the approved contracts.
- 1.5.1.10 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.5.1.11 Evidence of approved work plans, contracts and periodic monitoring and evaluation activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.5.1.12 Given the insufficient funds under EERP, the completion of the remaining construction works at the New Redemption Hospital were divided into two phases, 1.1 and 1.2 to be funded by EERP and IFISH respectively.
- 1.5.1.13 Phase 1.1 was completed under EERP and the current construction work that is ongoing is Phase 1.2 which is being funded under IFISH. Please see attached the two contracts and other supporting documents for your reference. **Please see Exhibit IV (A & B).**

Auditor General's Position

- 1.5.1.14 We acknowledge Management's assertions. However, the construction works at the new Redemption Hospital were still ongoing beyond their respective approved completion dates. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.6 Non-remittance of Income Taxes Withheld from PIU Staff

Criteria

- 1.6.1.1 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".
- 1.6.1.2 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 and who knowingly fails to do so commits a misdemeanor. Upon conviction, 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

- 1.6.1.3 During the audit, we observed no evidence that Management of EERP remitted to LRA the total amount of US\$14,397.70 income tax withheld from staffers. **See Table 5 below for details.**

Table 5: Non-remittance of Income Taxes Withheld from PIU Staff

Consultant's Position	Gross Salary us\$	10% withholding amount Us\$	Net salary US\$	# of Months (A)	Monthly Tax (B)	Annual Withholding Taxes C = (A*B) US\$
Project Manager	6,500	650	5,850	8	650	5,200
Deputy Project Manager	4,575.16	457.52	4,117.64	9	457.52	4,117.68
Admin. & Finance Officer	2,777.78	277.78	2,500	9	277.78	2,500.02

Consultant's Position	Gross Salary us\$	10% withholding amount Us\$	Net salary US\$	# of Months (A)	Monthly Tax (B)	Annual Withholding Taxes C = (A*B) US\$
Infrastructure Analyst	1,800	180	1,620	9	180	1,620
Project Driver No. 1	400	40	360	12	40	480
Project Driver No.2	400	40	360	12	40	480
Total	16,452.94	1,645.30	14,807.64		1,645.30	14,397.70

Risk

- 1.6.1.4 Failure to remit taxes withheld, may deny GoL of much needed tax revenue.
- 1.6.1.5 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.
- 1.6.1.6 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.6.1.7 Management should provide substantive justification for not remitting withholding taxes to the LRA.
- 1.6.1.8 Going forward, Management should 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

- 1.6.1.9 *During the period, we were unable to process any tax payment to LRA on GT Bank's Platform. We tried several times and no payment was successful.*
- 1.6.1.10 *The Auditor is aware that we have been having challenges with making payments to LRA for taxes on GT Bank's platform.*

Auditor General's Position

- 1.6.1.11 We acknowledge Management's assertions. However, Management did not provide evidence of remittances (including payment advices) for withholding taxes being withheld and remitted into GoL Revenue Account. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.7 No Evidence of Payment of Income Taxes-WAPCOS Limited

Criteria

- 1.7.1.1 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".

1.7.1.2 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 and who knowingly fails to do so commits a misdemeanor. Upon conviction, 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.

1.7.1.3 Further, section 51.1 of the contract states "The Consultant, Sub-consultants and Experts are responsible for meeting any and all tax liabilities arising out of the contract unless it is stated otherwise in the Special Conditions of Contract (SCC).

1.7.1.4 Section 51.2 of the same contract states "As an exception to the above, and as stated in the SCC, all local identifiable indirect taxes (itemized and finalized at contract negotiations) are reimbursed to the consultant or are paid by the Client on behalf of consultant.

Observation

1.7.1.5 During the audit, we observed that WAPCOS Limited, India did not withhold and remit income taxes to LRA for its Key and Non-Key Experts. The total budget for remuneration amounted to US\$345,000.00. However, we could not recompute total income taxes due to be remitted because of the unavailability of respective nationals constituting key and non-key experts.

Risk

1.7.1.6 Failure to remit taxes withheld, may deny GoL of much needed tax revenue.

1.7.1.7 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.

1.7.1.8 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

1.7.1.9 Management should provide substantive justification for not remitting withholding taxes to the LRA.

1.7.1.10 Going forward, Management should 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

- 1.7.1.11 *During the period, we were unable to process any tax payment to LRA on GT Bank's Platform. We tried several times and no payment was successful.*
- 1.7.1.12 *The Auditor is aware that we have been having challenges with making payments to LRA for taxes on GT Bank's platform.*

Auditor General's Position

- 1.7.1.13 We acknowledge Management's assertions. However, Management did not provide evidence of remittances (including payment advices) for withholding taxes being withheld and remitted into GoL Revenue Account. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.8 Non-remittance of Goods and Services Tax (GST) Withheld

Criteria

- 1.8.1.1 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".
- 1.8.1.2 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 and who knowingly fails to do so commits a misdemeanor. Upon conviction, 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

- 1.8.1.3 During the audit, we observed no evidence of goods & services tax (GST) amounting to US\$100,610.49 being withheld and remitted into GoL Revenue Account for the purchase of goods and services. **See Appendix 2a to 2d for details.**

Risk

- 1.8.1.4 Failure to withhold and remit GST may deny GoL of the much-needed tax revenue.
- 1.8.1.5 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.

- 1.8.1.6 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.8.1.7 Management should provide substantive justification for not withholding and remitting GST.

- 1.8.1.8 Going forward, Management should 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 Response

- 1.8.1.9 *During the period, we were unable to process any tax payment to LRA on GT Bank's Platform. We tried several times and no payment was successful.*
- 1.8.1.10 *The Auditor is aware that we have been having challenges with making payments to LRA for taxes on GT Bank's platform.*

Auditor General's Position

- 1.8.1.11 We acknowledge Management's assertions. However, Management did not provide evidence of remittances (including payment advices) for Goods and Service Taxes (GST) being withheld and remitted into GoL Revenue Account. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.9 Lack of Insurance Coverage

Criteria

- 1.9.1.1 Section 19.2.1 to 19.2.5 requires the Contractor (ICC) to provide insurance for the works, goods and employees, etc. from the date of commencement until the issuance of the Taking-Over-Certificate for the works or end of contract.
- 1.9.1.2 Further, section 24.1 of the contract requires the Engineer (WAPCOS Limited) to take out and maintain, at its (or the Sub-consultants', as the case maybe) own cost but on terms and conditions approved by the client, insurance against the risks and for the coverage specified in the SCC and at the client's request, shall provide evidence of the client showing that such insurance has been taken out and maintained and that the current premiums therefore have been paid. The Consultant shall ensure that such insurance is in place prior to commencing the Services as stated in clause GCC 13.

Observation

- 1.9.1.3 During the audit, we observed no evidence that Management of ICC and WAPCOS Limited, India procured and maintain insurance as specified in the respective contracts.

Risk

- 1.9.1.4 In the absence of insurance coverage, the replacement value due to damage or loss for the works, materials/goods may not be recovered.
- 1.9.1.5 Provision for liability for claims, damages, losses and expenses arising out of the execution in respect to injury, sickness, disease or death of any person employed by the Contractor may not be assured.

Recommendation

- 1.9.1.6 Management of ICC and WAPCOS Limited should provide substantive justification for not facilitating insurance coverage for assets and personnel as required by the contract agreement.
- 1.9.1.7 Going forward, Management should competitively procure the services of a reputable insurance company to facilitate full insurance coverage of assets and personnel as required by the contract agreement.
- 1.9.1.8 Evidence of approved insurance contracts and all other relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.9.1.9 *It took considerable time and processes in obtaining both the advance payment and performance guarantees for ICC. Therefore, the period for obtaining the insurance coverage for works, goods and employees was deferred with the understanding that the enforcement of the insurance provision would be considered under the extension of the new Redemption Hospital's construction contract under Phase 1.2 (IFISH). The Project Implementation Unit will ensure that said insurance coverage is enforced during the implementation of Phase 1.2 which is an extension of ICC's contract under IFISH.*
- 1.9.1.10 *Regarding insurance coverage by WAPCOS, it was an inadvertent error to maintain the clauses mentioned in SCC Section 24.1 as those clauses were not agreed upon during contract negotiation.*

Auditor General's Position

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

1.10 Staff Housing Units Lacks Renovation

Criteria

- 1.10.1.1 Section 41 (1) (a) to (c) of the Amended and Restated PPC Act of 2010 states "the Procuring Entity shall be responsible for the administration and monitoring of contracts entered into by the Entity. The contract administration functions shall include at least the following:
- (a) Ensuring that the contractor complies with the specifications and terms of the contract;

(b) Ensuring that the contract is being performed on schedule;

(c) Ensuring that, payments made to the contractors are in accordance with the terms of the contract."

1.10.1.2 Section 53.1 and 54.1 of the construction contract document states "the Contractor shall request the Project Manager to issue a Certificate of Completion of the works, and the Project Manager shall do so upon deciding that the whole of the works is completed".

(d) The Employer shall take over the site and the works within seven days of the Project Manager's issuing a certificate of completion.

Observation

1.10.1.3 During the audit, we observed the following irregularities associated with the staff housing units in Maryland, Rivergee, Grand Gedeh, Rivercess, Montserrado and Gbapolu Counties: **See Table 6 below and field photos for details.**

Table 6: Staff Housing Units Lacks Renovation

County	Facility	Conditions Observed
Maryland	Barraken	Leakage in living room, erosion undermining back steps, damage sewage system and spoiling of doors, etc.
River Gee	Staff Quarters	Leaking ceiling, Piping condition not good, uneven doors, Damage inside Locks, Faucets are not in good conditions, kitchen sink not functional, septic tank filled, Kitchen door to one of the apartments not in place, plywood doors spoiling, hand pump not functional, etc. Some of the apartments were not open during day of our visit. Etc
Saclepea, Nimba	Triage	Burned due to fluctuations of electricity, Leakage
Sanniquellie, Nimba	Triage	damage ceiling, Stolen Monitors, CCTV and other equipment from the facility, no light due to battery problem, fence at back spoiling due to rust, etc.
Bong County	Triage	Leaking Ceiling, Damaged Doors , Damaged Locks, etc.
Rivercess	Triage	Leaking Ceiling, Damaged Doors , Damaged Locks, etc.
Rivercess, Cestos City	Staff Quarters	Leaking ceiling, Piping condition not good, uneven doors, Damage Locks, Faucets are not in good conditions, switches out let are damaged, plywood doors spoiling, crack walls, face basin not in place, kitchen sink not functional, problem with light system, etc.
Gbarpulo, Bopolu City	Staff Quarters	leaking ceiling, kitchen sink not working, doors dragging on floor, face basin not working and some remove, door frame eating by termites, broken window glass, spoil screen, damage ceiling, problem with hand pump, Piping condition not good, uneven doors, damage locks, faucets are not in good condition, rain water flashing through window, etc.
Grand Gedeh	Toffoi Town	Leakage in living room and room, sometimes bathroom cannot flush, damage inside locks, spoil back step, etc.
Grand Gedeh	Karlowleh	Leaking ceiling, Piping condition not good, uneven doors, Damage Locks, Faucets are not in good conditions, window glasses cannot open, kitchen sink not functional, damage front door, etc.
Grand Gedeh	Bargblor	Foot drain spoil, leakage on back porch, pipe to septic tank crack, electrical wiring problem, damage inside lock, etc.
Montserrado	Zannah Town	No screen at some windows, faucet in kitchen spoil, no leakage, etc.



Partial view of Rivergee Housing Units



Rivergee County Staff Housing Units Damage Hand Pump



Partial front View of Rivergee County Staff Housing Units steps undermine by erosion



Karlowleh, Grand Gedeh County Staff Housing Unit Damage Back Step



Bargblor, Grand Gedeh County Staff Housing Unit Damage sewage pipe



Partial View of Saclepea Comprehensive Health Center Triage that was damage by fire



Partial view of Rivercess Staff Housing Units leakage problem



Bargblor Clinic, Grand Gedeh County Staff Housing Unit Foot Drain Problem



Rivergee County Staff Housing Units Door Frame eating by termites



GW Harley Hospital, Nimba County damage Triage ceiling



Bopolu City, Gbapolu County Staff Housing Unit Damage Door problem



Bopolu City, Gbapolu County Staff Housing Unit leakage problem

Risk

- 1.10.1.4 In the absence of routine repair and maintenance for staff housing units and triage, the facilities may not be maintained up to acceptable standards. This may accelerate impairment of assets.
- 1.10.1.5 The objectives of the project may not be achieved in the long run due to non-routine maintenance of the facilities.

Recommendation

- 1.10.1.6 Management should facilitate the conduct of periodic assessments of all Housing Units and triages. Damages / impairment identified should be assessed and repaired / resolved in a timely manner.
- 1.10.1.7 Evidence of periodic assessment reports and routine maintenance activities should be adequately documented and filed to facilitate future review.

Management's Response

- 1.10.1.8 *We wish to inform the Auditor that those housing units were built in 2018 (4 years ago) and turned over to the beneficiaries through their respective County Health Authorities. Those units were built with the understanding that the GOL through the CHT will carry out maintenance of those structures. There was no allocation for maintenance under the Project.*
- 1.10.1.9 *The then Senior Management Team of MOH was advised to make allocation for such through the National Budget.*

Auditor General's Position

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

1.11 Irregularities Associated with the Management of the Project Assets

Criteria

- 1.11.1.1 Regulations V.4 (2) of the PFM Act of 2009 and revised in 2019 states that, "The master inventory shall record under each category of item:
- the 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

- 1.11.1.2 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 of the project assets were not coded.

- There was no evidence of periodic physical verification of assets by Management
 - There was no evidence of movement of assets form.
 - Fixed assets in the given vicinity were not displayed as required by the PFM ACT
- See Photos and Appendix 3 for details.**



EERP Damaged Vehicle-Rivercess County



EERP functional Vehicle- Margibi County



EERP Damaged vehicle-Nimba County



EERP functional Vehicle-A.M. Doglitti College of Medicine

Risk

- 1.11.1.3 Fixed Assets Register may be misstated (Over/understated).
- 1.11.1.4 Assets may be damaged or impaired, but their original values are still on the books.
- 1.11.1.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.11.1.6 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.
- 1.11.1.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the project's objectives.

1.11.1.8 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

1.11.1.9 Management should ensure that all assets value is recorded and maintained in the register consistent with the policy.

1.11.1.10 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.

1.11.1.11 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.

1.11.1.12 The Fixed Assets Register should be updated periodically to reflect all project's assets.

1.11.1.13 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.

1.11.1.14 Management should 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.

1.11.1.15 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

1.11.1.16 *A physical verification was conducted that resulted in the PIU updating the register with old and damaged assets. They were kept on the register because the final report had not been submitted to the MOH Management to authorize the removal of these assets from the register due to the transition.*

1.11.1.17 *Moreover, most of the assets, especially vehicles, were turned over to the end users with direct supervision by the Division of Transport and the General Services Agency. At times, these assets are transferred without the knowledge of the Project Management. Going forward, management will ensure implementation of the audit recommendation.*

Auditor General's Position

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



Recommendation Tracker of the Financial Statements Audit of the Ebola Emergency Response Project (EERP) for the Period July 1, 2021 – Dec. 31, 2022

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, we observed that Management did not provide adequate supporting documents such as; (Payment Vouchers, invoices, receipts, delivery notes, contracts, service completion certificate, etc.) for expenditures totaling US\$905,092.9	<p>Management should fully account for the expenditure made without evidence of adequate supporting documents.</p> <p>Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. A Job Completion Certificate must be prepared to certify the amount of work completed.</p>	1.1.1.2- 1.1.1.17	We wish to bring to the Auditor's attention that the payments referenced EERTA are Journal Vouchers. Initially, a Letter of Credit totaling US\$314,496.00 was initiated by the bank on July 9, 2021 for the purchase	We reviewed the documents subsequently submitted by Management, after our audit execution. Therefore, we have adjusted the transactions without supporting documents to US\$8,464.11 (US\$905,092.99 – US\$896,628)	Pending	Pending	Pending

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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
	9 See Appendix 1 for details.			of Dialysis Machine and accessories from Nipro. However, the account was debited but Nipro did not receive the funds. On November 1, 2021 when Nipro delivered the Dialysis Machine and	.88) to be accounted for by 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			

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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
				accessories, the project account was debited again. We then informed the bank and the amount was reversed / credited on November 16, 2021 to the project account, this particular transaction	expenditure liquidation and document management. Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that vouchers			

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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>accounts for US\$617,729.66 of the amount the Audit Team claimed we paid without adequate supporting documents. Please see Exhibit I A.</p> <p>EERTA/131 is bank charges of US\$2,925.25 that was</p>	are adequately documented and filed to facilitate future review.			



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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
				deducted from the project account for an incoming transfer of US\$975,083.44. Please see Exhibit I B. EERTA/126 is Unpaid Funds deposited by Aloysius Kortu. The amount in question on this JV is				

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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
				US\$11,940.00 instead of the US\$900.00 quoted by the Auditor. Please see Exhibit I C. Transaction Reference 2022/009 appeared four (4) times in appendix 1. The individual payments of US\$28,305.00				

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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>totalled US\$ 113,220.00 which is in the name of Guaranty Trust (GT) Bank Liberia. The payment voucher is attached for easy reference. Please see Exhibit I D. Please find attached the payment voucher</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
				<p>for Total Liberia in the amount of US\$4,851.00. Please see Exhibit I E.</p> <p>Please find attached the payment voucher for Listed Individuals in the amount of US\$ 1,250.00. James Jallah was one of the</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
				<p>four persons paid DSA to attend Stakeholders Meetings on PIU Implementation in 3 counties. Please see Exhibit I F.</p> <p>Please find attached the payment voucher for United Motor Company in the</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
				<p>amount of US\$ 317.00. Please see Exhibit I G.</p> <p>Please find attached the payment voucher for K – Plaza in the amount of US\$3,578. 85. Please see Exhibit I H.</p> <p>Please find attached the</p>				



No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
				payment voucher for West Kevcon EERP JV in the amount of US\$ 130,324.98. Please see Exhibit I – I.				
2	During the audit, we observed an unexplained variance of US\$509,558.00 between the approved annual amount and actual expenditure as recorded in the Financial Statements.	<p>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).</p> <p>Management should provide explanation for the variance amounting to US\$509,558.00 between the Approved annual amount and actual expenditure.</p>	1.3.1.3 - 1.3.1.10	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	We acknowledge Management acceptance of our finding, recommendations and subsequent adjustment of the financial statements.	pending	Pending	Pending

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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
	See Table 1 for details.			IPSAS (November 2017). Management should provide explanation for the variance amounting to US\$509,558.00 between the Approved annual amount and actual expenditure.				
3	During the audit, it was observed that Management withheld the total amount of US\$57,286.51 as withholding	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. Management should ensure that all checks written for payment of withholding taxes should be	1.1.4.2- 1.1.4.9	PFMU has worked and continue to engage with the stakeholders on this GOL flag receipt issue for tax	We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our	Pending	Pending	Pending

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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
	taxes from staffers and vendors without evidence that the amount was remitted to the LRA. See Appendix 2 for details:	deposited in the General Revenue Account in a timely manner. Evidence of tax remittances should be adequately documented and filed to facilitate future review.		payment. The LRA has indicated that the PFMU is not regarded as one of her Collectorate's 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. Notwithstanding, LRA has	recommendations during subsequent 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
				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				

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
				from the LRA system. However, we take note of the recommendation and will make the necessary adjustment.				
4	During the audit, we observed that the EERP Bank Reconciliation Statement indicated a figure titled "bank error-repurchase of Bankers cheques" on the face of the reconciliation statement dated December 31, 2022 in the amounts of	<p>Management should perform a comprehensive reconciliation of the cash book and the bank statement to identify the source of the error.</p> <p>Upon identification of the error, the corresponding instrument (cash book, bank statement or both) and the financial statements should be adjusted accordingly.</p>	1.5.1.2- 1.5.1.12	In January 2022, twenty – two (22) tax deductions were made for vendors and consultants on the project totaling US\$ 24,538.89. They did not clear in January 2022. As such, they became	We acknowledge Management's assertion. Going forward, Management should ensure that the bank errors are investigated and rectified in a timely manner.	Implemented	Adjusted cash book and bank statement	None

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	US\$24,538.89. However, the amount could not be traced to the bank statement nor the cash book.			<p>Unpresented on the face of the reconciliation. In February 2022, the amount of US\$24,538.89 was debited from the project account signifying that payment for the taxes had been made.</p> <p>In May 2022, there was a surprised credit to the project</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
				account in the same amount. We recorded this as Erroneous Credit (Bank Error). We wrote the Commercial Bank asking for reasons why the project account was credited with the amount and we were informed				



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				<p>that it was Unpaid Taxes.</p> <p>When we realized that the Commercial Bank was unable to remit the taxes to LRA we made the necessary adjustment in April 2023.</p> <p>Kindly find attached supporting documents to the</p>				

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
				explanation above. See Exhibit V				
5	During the audit, we observed that Management made payments totaling US\$118,580.00 in the name of employees rather than the individual participants, service providers, vendors or their legally authorized representatives.	<p>All Allowances and DSAs payments to participants should be made directly to the beneficiaries either by checks, bank deposit or mobile money to ensure accountability and proper expenditure control.</p> <p>All payments for goods and services should be made directly to the service providers, vendors or its legally authorized representative and a field reports from the Project Implementation Unit as required by the PFM Act of 2009 as amended and restated 2019 and the PFMU Financial Procedure Manual of 2020.</p>		The audit recommendation is noted. The challenge is that there are instances cautions must be taken in paying DSAs directly to beneficiaries before the actual activity is held,	We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendation	Pending	Pending	Pending

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	Furthermore, there was no evidence of field reports from the Project Implementation Unit (PIU). See Table 4 for details.			especially at locations that are far away from Monrovia. We have to mitigate for any potential risk of 'no show' by some participants. One option being explored is the use of mobile money for various DSA	tions during subsequent audit. Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as amended and restated 2019.			

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				<p>transactions. The PFMU Procedures Manual allows for these kinds of transactions. Regarding the details associated with Table 4 above, the field reports and supporting documents were verified by the auditors on</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
				Saturday, June 17, 2023 in the PIU conference room. It is shocking that this appeared in the draft ML.				
6	During the audit, we observed that the following irregularities were associated with the EERP Fixed Assets Management System: Three of the	The Fixed Assets Register should be updated periodically to reflect all entity's assets. 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.	1.9.1.2- 1.9.1.15	Management acknowledges the audit findings and recommendations. Some residual actions	We acknowledge Management's acceptance of our findings and recommendations. We will follow-	Pending	Pending	Pending

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
	<p>vehicles listed on the asset registry for Bong and Lofa Counties were not seen.</p> <p>The fixed assets register was not regularly updated. Some fixed assets of the entity were not coded.</p> <p>No evidence of periodic verification of fixed assets.</p> <p>There was no evidence of movement of assets form.</p> <p>There was no history of disposal of assets.</p> <p>Fixed assets within a given vicinity were not clearly displayed as</p>	<p>Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.</p> <p>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.</p> <p>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.</p>		<p>have been taken based on past audit recommendations. Prior to the start of the ongoing audit, teams from the MOH/PIU and the PFMU conducted fixed assets verification exercise for the various projects under the</p>	<p>up on the implementation of our recommendations during subsequent audit.</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
	required by the PFM			health portfolio, and the fixed assets registers were subsequently updated. Unfortunately, the updated registers might not have been the ones included along with the financial statement for each project. We do				

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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>hope to ratify this going forward. In instances where the auditors considered that fixed assets were not present, we will do some follow ups. However, it is important to state that the vehicle for Lofa</p>				

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Ebola Emergency Response Project (EERP)
For the Year Ended December 31, 2023*

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
				County was initially non-functional and was verified by the audit in Gbarnga during previous year's audit. Kindly find attached copy of the updated fixed asset register. Please see Exhibit VIII.				



APPENDICES

Appendix 1: Payment without evidence of adequate Supporting documentation

Transaction Date	Journal No.	Transaction Reference	Description	Analysis Code	Amount US\$
2/20/2023	8113	2023/008	Garyeazohn Clarke	210	450.00
4/5/2023	8123	2023/017	Muson's Group Inc	210	51,761.16
9/19/2023	8197	2023/060	WAPCOS Payment	210	43,247.85
9/19/2023	8199	2023/062	WAPCOS Payment	210	7,593.25
9/19/2023	8201	2023/061	WAPCOS Payment	210	38,139.60
10/23/2023	8207	2023/068	WAPCOS Sept 2023	210	40,252.35
4/4/2023	8129	2023/020	V. Buchanan Petty Cash	670	1,469.07
8/16/2023	8189	2023/054	Petro Trade	670	4,704.48
9/11/2023	8194	2023/059	Listed individuals	670	6,930.00
11/7/2023	8220	2023/074	Waheguru Travels, Inc.	670	8,167.68
11/24/2023	8246	EERTA/067	James B. Koker DSA	670	315.00
8/8/2023	8186	2023/052	Automotive Management	680	5,980.00
9/27/2023	8205	2023/065	B. Cooper Rem Sept 2023	680	1,620.00
9/27/2023	8205	2023/065	H. Neufvi Rem Sept 2023	680	4,117.64
9/27/2023	8205	2023/065	J. Koker Rem Sept 2023	680	2,500.00
9/27/2023	8206	2023/065	EERP Rem Sept 2023	680	810.00
12/13/2023	8261	2023/092	EERP Staff Rem Dec 2023	680	810.00
	Total in US\$				218,868.08

Appendix 2a: Withholding Taxes from Vendors (1%)

Date	Payee	Description	Voucher #	Check #	Gross US\$	Net US\$	1% US\$
Apr. 04, 2023	Super Petroleum	Payment for the supply of 1,800 gallons of fuel for the PIU for the period January to	EERP / 2023 / 018	300865672	5,886.00	5,827.14	58.86
Apr. 04, 2023	Super Petroleum	Payment for the supply of 192 gallons of fuel for the Infrastructure team	EERP / 2023 / 019	300865673	1,046.40	1,035.94	10.46
Nov. 20, 2023	Conex Energy Liberia	Payment for the replenishment of three Tem cards belonging to	EERP / 2023 / 078	300868233	8,893.50	8,804.57	88.94
Jul. 25, 2023	Petro Trade	Payment for the supply of 250 gallons of fuel to be used infrastructure	EERP / 2023 / 048	300865700	1,237.50	1,225.13	12.38
Jun. 28, 2023	Conex Energy Liberia	Payment for the replenishment of three Tem cards belonging to	EERP / 2023 / 039	300865692	7,226.24	7,153.98	72.26
Feb. 22, 2023	Conex Energy Liberia	Payment for the replenishment of three Tem cards belonging to	EERP / 2023 / 011	A/C#203313804210	8,992.50	8,902.58	89.93
Mar. 20, 2023	Super Petroleum	Payment for 75 gallons of fuel to be used for the removal of garbage	EERP / 2023 / 013	300865669	401.25	397.24	4.01
Nov. 03, 2023	Petro Trade	Payment for the supply of 1080 to be used gallons of fuel by PIU	EERP / 2023 / 072	300868229	5,164.24	5,216.40	52.16
Nov. 03, 2023	Petro Trade	Payment for the supply of 1,337 gallons of fuel to be used by Infrastructure and	EERP / 2023 / 073	300868228	6,832.07	6,763.75	68.32
Nov. 16, 2023	Aminata & Sons, Inc.	Payment for 44 gallons of fuel to facilitate the movement of PIU team attending EPI quarter 1 review	EERP / 2023 / 077	300868232	212.52	210.39	2.13
		Total:					459.45

Appendix 2b: Withholding Taxes from Vendors (2%)

Date	Payee	Description	Voucher #	Check #	Gross US\$	Net US\$	2% US\$
Dec. 08, 2023	Hammer, Inc.	Payment for the delivery of building materials for the maintenance and repair	EERP / 2023 / 090	300868175	2,516.70	2,466.37	50.33
Dec. 12, 2023	IB. AAK Company	Payment for the delivery and installation of 1 unit of 24,000	EERP / 2023 / 091	301030551	3,555.00	3,483.90	71.10
Nov. 28, 2023	United Group Supply, Inc.	Payment for the delivery of materials	EERP / 2023 / 083	300868239	563.5	552.23	11.27
24-May-23	Beever Communications, Inc.	Payment for the supply and installation of 2 HP imaging drums for the HP M776 color printer	EERP / 2023 / 031	300865683	1,960.00	1,920.00	39.20
Jun. 06, 2023	City Center, Inc.	Payment for the supply of 2 pieces of 415 black & yellow toners and 1	EERP / 2023 / 033	300865687	1,200.00	1,176.00	24.00
Jun. 21, 2023	Petro Trade	Payment for the supply of 840 gallons of fuel to be used by PIU for the	EERP / 2023 / 035	300865688	3,771.60	3,733.88	3.71
Apr. 24, 2023	Office Express	Payment for the delivery and installation of 5 units of 12000	EERP / 2023 / 024	300865678	2,910.00	2,851.80	58.20
2-May-23	M & Y Enterprise	Payment for printing and binding of fifteen colored copies of 1,140	EERP / 2023 / 025	30038272	11,150.40	10,927.39	223.00
Jul. 28, 2023	Office Express	Payment for the supply of stationeries and consumables for the	EERP / 2023 / 049	300868201	3,271.30	3,205.87	65.42
Sept. 19, 2023	City Center, Inc.	Payment for 2 sets of black and yellow toners and 1 set of magnets	EERP / 2023 / 063	300868220	1,200.00	1,176.00	24.00
Oct. 24, 2023	International Consolidated	Payment as advance payment representing 10% of total contract cost for remaining	EERP / 2023 / 069	A/C#36327566	314,342.24	308,055.40	6,286.84
Jul. 10, 2023	United Motor Company	Payment for vehicle repairs A66246 as per attached	EERP / 2023 / 043	300865694	1,175.00	1,057.50	117.50
Jul. 13, 2023	Raj Enterprise, Inc.	Payment for Communication cards for the use of the PIU	EERP / 2023 / 044	300865697	6,880.00	6,742.40	137.60
Oct. 24, 2023	Raj Enterprise, Inc.	Payment for Communication cards for the use of the PIU	EERP / 2023 / 070	300868225	7,500.00	7,350.00	150.00
Nov. 08, 2023	Automotive Management Solutions	Payment for the delivery of five tyres for the the project	EERP / 2023 / 075	300868231	1,102.50	1,125.00	22.50
8-May-23	Class Stationery Supplies & Mobile	Payment for the supply of a colored printer (3 in 1) for the use of PIU as per attached.	EERP / 2023 / 028	300865681	1,470.00	1,500.00	30.00
Sept. 12, 2023	Internal Consolidated contractor	First Interim Payment to the International Consolidated Contractor Offshore S.A.L for the Completion of	EERP-JV-164		831,261.99	814,636.75	16,625.24
Dec. 2023	Internal Consolidated contractor	Third Interim Payment to the International Consolidated Contractor Offshore S.A.L for the Completion of	EERP-JV-170		1,653,284.86	1,620,219.16	33,065.70
		Total:					57,005.61



Appendix 2c: Taxes withheld from Vendors (4%)

Date	Payee	Description	Voucher #	Check #	Gross US\$	Net US\$	4% US\$
Dec. 14, 2023	Dabal Steel Industries	Payment for the delivery and installation of storage container for the PIU	EERP / 2023 / 093	301030552	8,500.00	8,160.00	340.00
Jun. 26, 2023	United Motor Company	Payment for the supply of one Unit Toyota Land Cruiser High Top vehicle for the PIU as	EERP / 2023 / 038A	300865690	47,400.00	46,452.00	948.00
Jan. 17, 2023	Farmington Hotel	Payment for catering and accommodation services rendered to the evaluators on the proposal evaluation for supervision management firm for	EERP / 2023 / 001	300865659	12,380.00	11,142.00	1,238.00
Jun. 06, 2023	Liberia Observer Corporation	Payment for publication for hiring a construction firm to complete the works at the New Redemption Hospital as	EERP / 2023 / 034	300865686	400.00	384.00	16.00
Sept. 19, 2023	Whegur Travels, Inc.	Payment for air ticket for 5 staff of the Ministry of Health attending a short time program in Arusha, Tanzania as per	EERP / 19 / 2023	300868219	7,165.00	6,878.40	286.60
24-May-23	Liberia Media & Marketing Services,	Payment for the publication of invitation for bids for the completion of the	EERP / 2023 / 030	300865684	400.00	384.00	16.00
		Total:					2,844.60

Appendix 1d: Taxes withheld from Vendors

Date	Payee	Description	Payee	Check#	Gross US\$	Net US\$	10% US\$
Mar. 31, 2023	Muson's Group, Inc.	20% payment for the design firm for the repackaging of drawings and technical documentations for the New Redemption Hospital as per the attached.	Muson's Group, Inc.	A/C#0011 20003990 3	57,512.40	51,761.16	\$5,751.24
Jun. 28, 2023	Muson's Group, Inc.	100% payment for the design firm for the repackaging of drawings and technical	Muson's Group, Inc.	30086569 1	29,500.00	26,550.00	2,950.00
Jun. 26, 2023	Wright Security Services	Payment for security service at the New Redemption Hospital construction site from	Wright Security Services	30086568 9	4,550.00	4,095.00	455.00
Jan. 20, 2023	Wright Security Services	Payment for security service at the New Redemption Hospital	Wright Security Services	30086566 0	7,222.22	6,500.00	722.22
Jan. 26, 2023	Muson's Group, Inc.	Payment for the design firm for the repackaging of	Muson's Group, Inc.	30086566 1	28,756.20	25,880.58	2,875.62
Jul. 31, 2023	Wright Security Services	Payment for security service at the New Redemption Hospital	Wright Security Services	30086820 3	4,550.00	4,095.00	450.00
Jul. 31, 2023	Wright Security Services	Payment for security service at the New Redemption Hospital	Wright Security Services	30086820 3	4,550.00	4,095.00	\$450.00
Sept. 08, 2023	Muson's Group, Inc.	Payment for final and final instalment for design firm for the	Muson's Group, Inc.	30086820 6	28,756.20	25,880.58	2,875.62
3-May-23	Wright Security Services	Payment for security service at the New Redemption Hospital	Wright Security Services	30086568 0	4,550.00	4,095.00	450.00
Jul. 06, 2023	Sackie Kanneh Mutual	Payment for consultancy fees for the month of April	Sackie Kanneh Mutual	30086569 3	450.00	405.00	45.00
Jul. 07, 2023	Benefits Assurance	Payment for vehicle insurance for the period 20 June 2023 to 19	Benefits Assurance	30086569 5	2,395.00	2,155.50	239.50
Feb. 20, 2023	Wright Security Services	Payment for security at the New Redemption Hospital construction site	Wright Security Services	30086566 7	9,100.00	8,190.00	910.00
Nov. 10, 2023	Satnyana dhan Achath	20% interim payment for the Implementation Completion Report for	Satnyana dhan Achath	A/C#1010 09432014 0	5,500.00	4,675.00	825.00
13-May-23	Wright Security Services	Payment for security service at the New Redemption Hospital	Wright Security Services	30086567 7	4,550.00	4,095.00	455.00
25-May-23	Farmington Hotel	Payment for the catering and accomodation rendered	Farmington Hotel	30086568 5	39,522.00	35,929.09	3,592.91
Feb. 08, 2023	Muson's Group, Inc.	60% payment for the design firm for the repackaging of	Muson's Group, Inc.	11200039 903	172,537.20	155,283.48	17,253.72
		Total:					40,300.83



Appendix 3: Fixed Assets Management System

No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
1	21-Nov-14	Vehicle	1	Hyundai Cargo Pick-up	37,000.00		GSA-MOH-03-8	KMFGA17 CPCC240 027	Grand Gedeh County	Dr. Elsie Karmbor	Damage	IDA H9910 & D0080	EERP
2	21-Nov-14	Vehicle	1	Hyundai Cargo Pick-up	37,000.00		N/A	D4DCC50 1102	Nimba County	Nimba County	Damage	IDA H9910 & D0080	EERP
3	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		GSA-MOH-02-155/RL-3097	6FPPXXM J2PDC-41503	Grand Bassa County	Kent R. Napeh	Damage	IDA H9910 & D0080	EERP
4	21-Nov-14	Vehicle	1	JMC-Isuzu Mini Truck	24,920.00		GSA-MOH-03-10/RL-3079	LETAEAG 24DHN06 410	Grand Bassa County	Gregory W. Walker	Damage	IDA H9910 & D0080	EERP
5	21-Nov-14	Vehicle	1	JMC-Isuzu Mini Truck	24,920.00		GSA-MOH-03-9	LETAEAG 24DHN06 407	Margibi County	Gregory W. Walker	Damaged	IDA H9910 & D0080	EERP
6	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		N/A	PF2HPDC 41506	Bong County	CB Dunbar Hospital	Damage	IDA H9910 & D0080	EERP
7	21-Nov-14	Vehicle	1	Hyundai Cargo Pick-up	37,000.00		N/A	D4DCD55 0847	Lofa County	Lofa County	Damage	IDA H9910 & D0080	EERP
8	21-Nov-14	Vehicle	1	JMC-Isuzu Mini Truck	24,920.00		N/A	LETAEAG 28DHN06 409	GSA	Boikai Sirleaf	N/A	IDA H9910 & D0080	EERP
9	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		N/A	N/A	GSA	Boikai Sirleaf	N/A	IDA H9910 & D0080	EERP
10	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH-04-35	MROFR2 2GXE072 6981	IMS/ National	NPHIL	OLD	IDA H9910 & D0080	EERP
11	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		GSA-MOH-04-45	6FPPXXM J2PDC41	Benson ville	Dr. Aaron	Damaged	IDA H9910 &	EERP



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						Asset ID/Code	Alternate Asset Code						
								507	Hospital/Montserrado County	Kollie		D0080	
12	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		GSA-MOH-04-23	6FPPXXM J2PDA29 260	MOH HQ	Jacob Wapoe	Damaged	IDA H9910 & D0080	EERP
13	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		GSA-MOH-04-12	6FPPXXM J2PDA-29261	MOH HQ	Atty. Tomik Vobah	Damaged	IDA H9910 & D0080	EERP
14	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		GSA-MOH-04-11	6FPPXXM J2PDK45 916	MOH HQ	Angie Tarr-Nyakoon	Damaged	IDA H9910 & D0080	EERP
15	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		GSA-MOH-04-17	6FPPXXM J2PDA29 268	MOH HQ	Omarley Yeabah	Damaged	IDA H9910 & D0080	EERP
16	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH-04-3	MR0FR22 G300716 124	MOH HQ	Min. C. Stanford Wesseh	Damaged	IDA H9910 & D0080	EERP
17	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH-04-35	MR0FR22 G100716 154	MOH HQ	Dr. Catherine T. Cooper	Damaged	IDA H9910 & D0080	EERP
18	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH-04-9	MR0FR22 G300716 222	MOH HQ	Thomas Nagbe	Damaged	IDA H9910 & D0080	EERP
19	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH-04-10	MR0FR22 G600716 067	MOH HQ	Musu Washington	Damaged	IDA H9910 & D0080	EERP
20	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH-04-13	MR0FR22 G3E0728	MOH HQ	Stephen Gbanya	Damaged	IDA H9910 &	EERP



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						Asset ID/Code	Alternate Asset Code							
								720				D0080		
21	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		LB-1035	6FPPXXM J2PDC41 504	MOH/PI U	Amos Gborie	Damaged	IDA H9910 & D0080	EERP	
22	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		N/A	MR0FR22 G2E0729 115	Montse rrado	Dr. Yatta S. Wapoe/J DJ Hosp	Damaged	IDA H9910 & D0080	EERP	
23	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH- 04-42	MR0FR22 G400716 181	Montse rrado	Sherate F. Henries/ NRL	Damaged	IDA H9910 & D0080	EERP	
24	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		N/A	MR0FR22 G100717 773	Montse rrado	Dr. Francis Ketteh	Damaged	IDA H9910 & D0080	EERP	
25	19-Jan-15	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH- 04-84		406953	NIMBA COUNT Y	Engine Damaged	IDA H9910 & D0080	EERP	
26	19-Jan-15	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH- 04-70		389837	Lofa county	Telewoya n Hospital	Damage	IDA H9910 & D0080	EERP
27	19-Jan-15	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH- 04-7	MROFR2 2G80072 9855	MOH HQ	N/A	OLD	IDA H9910 & D0080	EERP	
28	19-Jan-15	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH- 04-19	MROFR2 2G7E072 2032	MOH HQ	N/A	OLD	IDA H9910 & D0080	EERP	
29	19-Jan-15	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH- 04-16	MROFR2 2G8E072 6882	MOH HQ	Miatta Gbanya	OLD	IDA H9910 & D0080	EERP	
30	19-Jan-15	Vehicle	1	Toyota Hilux Double	33,500.00		GSA-MOH-	MROFR2	NATIO	Dr.	OLD	IDA	EERP	



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
				Cabin Pickup			04-13	2G9E072 2047	NAL	Stephen Kennedy		H9910 & D0080	
31	19-Jan-15	Vehicle	1	NISSAN PATHFINDER	49,500.00		LB-1004	SNIAR2M M5EC698 626	NATIONAL	Min. Tolbert Nyenswah	Good	IDA H9910 & D0080	EERP
32	14-Dec-15	Vehicle	1	Toyota Hilux Pick-up	46,850.00		GSA-02-300	AHTKK8G D000681 327	MOH HQ	Health Financing Unit	Damaged	IDA H9910 & D0080	EERP
33	14-Dec-15	Vehicle	1	Toyota Hiace Bus	21,182.10		B1763	JTFK02P3 0002759 5	Montserado	Liberia College of Physicians and Surgeons	Old	IDA H9910 & D0080	EERP
34	14-Dec-15	Vehicle	1	Toyota Hiace Bus	21,183.10		B1788	JTFK02P5 0501028 3	Montserado	Liberia College of Physicians and Surgeons	Old	IDA H9910 & D0080	EERP
35	14-Dec-15	Vehicle	1	Toyota Hiace Bus	21,184.10		B1762	JTFK02P3 0501029 6	Montserado	Liberia College of Physicians and Surgeons	Damaged	IDA H9910 & D0080	EERP
36	17-Dec-15	Vehicle	1	Toyota Fortuner	38,900.00		GSA-MOH-02-89	MHFYX59 G807122 9	MOH/PIU	Mr. Matthew T.K.Flomo	Damaged	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
37	22-Feb-16	Vehicle	1	Toyota Coaster Bus	67,000.00		GSA-MOH-03-21	JTGFB518601073134	MOH HQ	Ministry of Health	Old	IDA H9910 & D0080	EERP
38	22-Feb-16	Vehicle	1	Toyota Hiace Bus	33,300.00		GSA-MOH-03-22	JTGJS02P5E024350	MOH HQ	Ministry of Health	Old	IDA H9910 & D0080	EERP
39	22-Feb-16	Vehicle	1	Toyota Hiace Bus	33,300.00		GSA-MOH-03-23	JTGJS02P9RZ0048079	MOH HQ	Ministry of Health	Damaged	IDA H9910 & D0080	EERP
40	1-Jul-16	Vehicle	1	Toyota Land Cruiser High Top 4WD	43,225.00		A65639	FJgeb73j8g9016842	MOH/PIU	James B. Koker	Old	IDA H9910 & D0080	EERP
41	27-Sep-16	Vehicle	1	Toyota Land Cruiser High Top 4WD	45,865.00		GSA-MOH-02-147	JTGEB73J469016756	MOH HQ	Minister's Delivery Unit	Old	IDA H9910 & D0080	EERP
42	16-Dec-16	Vehicle	1	Nissan Patrol 4WD GL	45,000.00		GSA-MOH-02-90	JNITCSYB120587773	MOH/PIU	PIU/Staff	Damaged	IDA H9910 & D0080	EERP
43	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	53,412.70		N/A	N/A	Sinoe	F. J. Grant Hospital, Greenville	Good	IDA H9910 & D0080	EERP
44	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	53,412.70		N/A	N/A	Sinoe	Manweh Walker	Good	IDA H9910 & D0080	EERP
45	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	53,412.70		N/A	N/A	Sinoe	Saywon Town Clinic	Good	IDA H9910 & D0080	EERP
46	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	53,412.70		N/A	N/A	Sinoe	Togbaville Clinic	Good	IDA H9910 & D0080	EERP
47	30-Jun-17	Infrastructure	1	Staff Quarter/Two	53,412.70		N/A	N/A	Sinoe	Jokoken	Good	IDA H9910	EERP



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						Asset ID/Code	Alternate Asset Code						
		structure		Bedroom Duplex						Clinic		& D0080	
48	30-Jun-17	Infrastructure	3	Staff Quarter/Two Bedroom Duplex	111,288.89		N/A	N/A	Rivercess	St. Francis Hospital, Cestos City	Good	IDA H9910 & D0080	EERP
49	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	55,644.45		N/A	N/A	Rivercess	Kayah Clinic	Good	IDA H9910 & D0080	EERP
50	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	55,644.45		N/A	N/A	Rivercess	Sayah Clinic	Good	IDA H9910 & D0080	EERP
51	4-Jul-17	Vehicle	1	Toyota Coaster Bus	64,500.00		LB-1416	JTGBF51 82G1081 175	Montserado	Redemption Hospital	Old	IDA H9910 & D0080	EERP
52	5-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,500.00		A611326	JTGEB73 J5G9017 169	MOH HQ	DMA's Office	Old	IDA H9910 & D0080	EERP
53	5-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,500.00		GSA-MOH-02-167	JTGEB73 J5G9017 156	MOH HQ	DMA's Office	Old	IDA H9910 & D0080	EERP
54	5-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,500.00		A611325	JTGEB73 J5G9017 172	Montserado	Liberia College of Physicians and Surgeons	Good	IDA H9910 & D0080	EERP
55	5-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,500.00		GSA-MOH-02-	JTGEB73 J5G9017 110	Montserado	Liberia College of Physicians and Surgeons	Good	IDA H9910 & D0080	EERP



Management Letter on the Closeout Audit of the
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For the Year Ended December 31, 2023

No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
56	5-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,500.00		A611900	JTGE873 J5G9017 155	Montserado	Liberia College of Physicians and Surgeons	Good	IDA H9910 & D0080	EERP
57	25-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD Pick-Up	43,500.00		LB-1397	JTGE873 J4690167 56	MOH HQ	Human Resources For Health Unit	Good	IDA H9910 & D0080	EERP
58	25-Jul-17	Vehicle	1	Toyota Land Cruiser High Top Pick-up 4WD	43,500.00		A611266	JTEBB71J 6043242 37	MOH HQ	CMO_Office	Old	IDA H9910 & D0080	EERP
59	25-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	43,225.00		A610591	JTGeb73j 5g90168 77	MOH HQ	Catherine Cooper	Good	IDA H9910 & D0080	EERP
60	25-Jul-17	Vehicle	1	Ford Everest SUV	43,622.00		A610604	MNCLs4d 10EW508 6	MOH HQ	George P. Jacob	Good	IDA H9910 & D0080	EERP
61	25-Jul-17	Vehicle	1	Nissan Pathfinder 4WD CVT SUV	46,000.00		A611323	SN1AR2M M9GC641 705	Montserado	Liberia College of Physicians and Surgeons	Good	IDA H9910 & D0080	EERP
62	25-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD Pick-Up	43,500.00		A611324	JTEBB71J 3043248 57	Montserado	Liberia College of Physicians and Surgeons	Good	IDA H9910 & D0080	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
										Surgeons			
63	15-Jan-18	Laptop	1	Lenovo Carbon X1 Intel Core i7-7600U	2,750.00	PIU- OE- FAM00 1547		PFOU9GJ U17/10	MOH/PI U	Matthew T. K. Flomo	Damaged	IDA H9910 & D0080	EERP
64	15-Jan-18	Laptop	1	Lenovo Carbon X1 Intel Core i7-7600U	2,750.00	PIU- OE- FAM00 1548		PFOT8PL BA/10	MOH/PI U	Matthew T. K. Flomo	Damaged	IDA H9910 & D0080	EERP
65	23-Jan-18	Printer	1	HP LaserJet Pro	1,350.00	HW- 0000- PIU- OE- 001509 -WBF		PHB8JD6 9GX	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
66	23-Jan-18	Projector	1	Epson	950.00	HW- 0000- PIU- OE- 001510 -WBF		X4GB790 0213	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
67	23-Jan-18	Scanner	1	HP Scanjet 5590	575.00	HW- 0000- PIU- OE- 001511 -WBF		CN424XH ODG	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
68	23-Jan-18	Printer	1	Canon		HW-		WQR290	A.M.	A.M.	Damaged	IDA	EERP



Management Letter on the Closeout Audit of the
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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
					975.00	0000-PIU-OE-001512-WBF		31	Dogliotti College of Medicine/UL	Dogliotti		H9910 & D0080	
69	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001513-WBF		3H111838H	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
70	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PIU-OE-001515-WBF		9XNY1F2	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
71	23-Jan-18	Printer	1	Canon	975.00	HW-0000-PIU-OE-001516-WBF		WQR28167	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
72	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-		3H111922H	A.M. Dogliotti College	Pediatrics Department	Damaged	IDA H9910 & D0080	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
						001517-WBF			of Medicine/UL				
73	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001518-WBF		3H11183 4H	A.M. Dogliotti College of Medicine/UL	Psychiatry	Damaged	IDA H9910 & D0080	EERP
74	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001519-WBF		3H11186 8H	A.M. Dogliotti College of Medicine/UL	Radiology Department	Damaged	IDA H9910 & D0080	EERP
75	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001520-WBF		3H11183 0H	A.M. Dogliotti College of Medicine/UL	Obstetrics & Gynecology Department	Damaged	IDA H9910 & D0080	EERP
76	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001521-WBF		3H11186 4H	A.M. Dogliotti College of Medicine/UL	Surgical Department	Damaged	IDA H9910 & D0080	EERP



*Management Letter on the Closeout Audit of the
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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
77	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001522-WBF		3H111831H	A.M. Dogliotti College of Medicine/UL	Internal Medicine Department	Damaged	IDA H9910 & D0080	EERP
78	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001523-WBF		3H111840H	A.M. Dogliotti College of Medicine/UL	Genetics & Cell/Biology Department	Damaged	IDA H9910 & D0080	EERP
79	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001524-WBF		3H111843H	A.M. Dogliotti College of Medicine/UL	Public Health Department	Damaged	IDA H9910 & D0080	EERP
80	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001525-WBF		3H111844H	A.M. Dogliotti College of Medicine/UL	Microbiology Department	Damaged	IDA H9910 & D0080	EERP
81	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-		3H111842H	A.M. Dogliotti College of Medicine/UL	Pharmacology Department	Damaged	IDA H9910 & D0080	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
						OE-001526-WBF			College of Medicine/UL	ent			
82	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001527-WBF		3H111876H	A.M. Dogliotti College of Medicine/UL	Biochemistry Department	Damaged	IDA H9910 & D0080	EERP
83	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001528-WBF		3H111858H	A.M. Dogliotti College of Medicine/UL	Physiology Department	Damaged	IDA H9910 & D0080	EERP
84	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001529-WBF		3H111861H	A.M. Dogliotti College of Medicine/UL	Anatomy Department	Damaged	IDA H9910 & D0080	EERP
85	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PIU-OE-001530-WBF		73NY1F2	A.M. Dogliotti College of Medicine	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
									e/UL				
86	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PIU-OE-001531-WBF		H3NY1F2	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
87	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PIU-OE-001532-WBF		28QY1F2	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
88	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PIU-OE-001533-WBF		2BQY1F2	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
89	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PIU-OE-001534-WBF		24NY1F2	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
90	23-Jan-18	Projector	1	Epson	950.00	HW-0000-		X4G8770 3132	A.M. Dogliotti	A.M. Dogliotti	Old	IDA H9910 &	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
						PIU-OE-001550-WBF			i College of Medicine/UL			D0080	
91	23-Jan-18	Projector	1	Epson	950.00	HW-0000-PIU-OE-001551-WBF		X4G87702935	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
92	23-Jan-18	Projector	1	Epson	950.00	HW-0000-PIU-OE-001552-WBF		X4G87703065	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
93	23-Jan-18	Printer	1	Canon	975.00	HW-0000-PIU-OE-001553-WBF		WQR29014	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
94	21-Mar-18	Laptop	1	Lenovo Carbon X1	2,750.00		HW-0000-PIU-OE-0001547-WBF	PFOU9GJU17/10	MOH HQ	Int'l PBF Consultant	Damaged	IDA H9910 & D0080	EERP
95	21-Mar-18	Laptop	1	Lenovo Carbon X1			HW-0000-	PFOT8PL	MOH/PI	Project	Old	IDA	EERP



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						Asset ID/Code	Alternate Asset Code						
					2,750.00		PIU-OE-0001548-WBF	BA/10	U	Manager		H9910 & D0080	
96	30-Jun-18	IT Equipment	1	Video System Memory Card for Video Conference	880.99	FAM003007		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
97	30-Jun-18	IT Equipment	1	Interchangeable Camera for Video Conference	7,899.08	FAM003008		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
98	30-Jun-18	IT Equipment	1	Projector BenQ DLP Business Projector - XGA Display	1,150.99	FAM003010		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
99	30-Jun-18	IT Equipment	1	Amplifier 16 Channel Mixer 3000W	5,500.67	FAM003011		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
100	30-Jun-18	IT Equipment	1	Rechargeable battery 300 mAh AA Batteries	2,175.45	FAM003012		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
101	30-Jun-18	IT Equipment	1	Full Smart HD LED TV 75"	980.68	FAM003020		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
102	30-Jun-18	IT Equipment	1	Projector Screen Visual Apex Projector Screen 144"	980.68	FAM003021		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
103	30-Jun-18	IT Equipment	1	Full Smart HD LED TV 75"	5,394.92	FAM003022		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
104	30-Jun-18	IT Equipment	1	Power 8-Cell independent charger smart with	1,350.88	FAM003023		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
				2700mAH									
105	30-Jun-18	IT Equipment	1	Laptop Computer, HP 17.3-inch HD+ WLED	5,394.92	FAM003024		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
106	30-Jun-18	IT Equipment	1	Conference Microphone, Speaker Built-in loudspeaker	425.78	FAM003025		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
107	30-Jun-18	IT Equipment	1	Full Smart HD LED TV with wall mount Ø Screen Size: 75"	3,350.92	FAM003027		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
108	30-Jun-18	IT Equipment	1	Laptop Computer HP 17.3-inch HD+ WLED-backlit	2,525.99	FAM003028		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
109	30-Jun-18	IT Equipment	1	Laptop Computer	2,671.72	FAM003030		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
110	30-Jun-18	IT Equipment	1	Laptop Computer	2,671.72	FAM003031		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
111	30-Jun-18	IT Equipment	1	Wireless Transmitter & Microphone System	950.99	FAM003032		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
112	30-Jun-18	IT Equipment	1	Universal Projector	2,175.45	FAM003033		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
113	30-Jun-18	IT Equipment	1	UPS Battery Backup	4,450.22	FAM003034		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
114	30-Jun-18	IT Equipment	1	Conference Microphone	3,350.92	FAM003035		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
		ent										D0080	
115	30-Jun-18	IT Equipment	1	Projector Screen	1,350.88	FAM003036		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
116	30-Jun-18	IT Equipment	1	UPS Battery Backup with the following specifications below: APC 2000VA Interactive UPS Battery Backup with AVR Surge Protection - 5 Outlets	4,450.22	FAM003037		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
117	30-Jun-18	IT Equipment	1	Wireless Transmitter & Microphone System	950.99	FAM003038		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
118	30-Jun-18	Printer	1	HP OfficeJet 7610	1,975.00	ISU-OE-FAM004369		N/A	MOH HQ	Infrastructure Unit	Old	IDA H9910 & D0080	EERP
119	12-Jul-18	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH-04-77	MROFR22G200729852	Sinoe County	Samson W. Sayeh	Damaged	IDA H9910 & D0080	EERP
120	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-390	JTERB71700089515	Sinoe County	County Health Team	Damaged	IDA H9910 & D0080	EERP
121	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD Ambulance	41,379.00		GSA-02-396	JTEEB71JX07039052	Sinoe County	County Health Team	Old	IDA H9910 & D0080	EERP
122	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-388	JTEEB71J5070391	Rivercess	County Health	Damaged	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
								05	County	Team			
123	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD Ambulance	41,379.00		GSA-02-385	JTEEB71J X000895 87	Rivercess County	St. Francis Hospital	Old	IDA H9910 & D0080	EERP
124	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-391	JTEEB71J 6070392 09	Margibi County	County Health Team	Damage	IDA H9910 & D0080	EERP
125	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top	41,379.00	N/A	GSA-MOH-02-387/LB-1440	JTEEB71J 1070390 22	River Gee County	County Health Team	Damaged	IDA H9910 & D0080	EERP
126	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD Ambulance	41,379.00	N/A	GSA-02-386	JTERB71J 3000897 99	River Gee County	County Health Team	Been Disposed	IDA H9910 & D0080	EERP
127	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-392	1HZ-0883788	Lofa County	Lofa County	N/A	IDA H9910 & D0080	EERP
128	12-Jul-18	Infrastructure	6	Staff Quarter/Two Bedroom Duplex	239,770.23		N/A	N/A	Gbarpolu County	Chief Jallahlon	Good	IDA H9910 & D0080	EERP
129	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-393	JTEEB71J 5070390 72	Gbarpolu County	County Health Team	Old	IDA H9910 & D0080	EERP
130	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-394	JTEEB71J 8070392 75	Bomi County	County Health Team	Damaged	IDA H9910 & D0080	EERP
131	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD			GSA-02-389	JTEEB71J 0070392 54	Montserado	County Health Team	Good	IDA H9910 & D0080	EERP
132	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD Ambulance			GSA-02-384	JTEEB71J 0008968 9	Montserado	Redemption Hospital	Good	IDA H9910 & D0080	EERP
133	20-Aug-18	Electric	1	Electrical	10,000.00		N/A	N/A	Montse	A.M.	Good	IDA	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
		al Equipm ent		Transformer					rrado	Dogliotti -Fendell		H9910 & D0080	
134	5-Feb-19	Laptop	1	Lenovo Thinkpad E480	1,450.00		HW-0000-EAC-OE-004551-WBF	PF18UNZ M	MOH HQ	Emmanuel W. Chenny	Damaged	IDA H9910 & D0080	EERP
135	5-Feb-19	Laptop	1	Lenovo Thinkpad E480	1,450.00		HW-0000-EAC-OE-004550-WBF	PF18UPP T	MOH HQ	Annie T. Porte	Old	IDA H9910 & D0080	EERP
136	5-Feb-19	Laptop	1	Lenovo Thinkpad E480	1,450.00		HW-0000-EAC-OE-004549-WBF	PF18X3Y H	MOH HQ	Thompson Karlie	Old	IDA H9910 & D0080	EERP
137	5-Feb-19	Laptop	1	Lenovo Thinkpad E480	1,450.00		HW-0000-EAC-OE-004548-WBF	PF18UQ6 8	MOH HQ	Anthony Zaizay	Old	IDA H9910 & D0080	EERP
138	5-Feb-19	Laptop	1	Lenovo Thinkpad E480	1,450.00		HW-0000-PIU-OE-004547-WBF	PF18W6P R	MOH HQ	Quitina B. Davis	Old	IDA H9910 & D0080	EERP
139	28-Feb-19	Infrastr ucture	1	Staff Quarter/Two Bedroom Duplex	46,027.20			N/A	Maryland	JJ Dossen Hospital	Good	IDA H9910 & D0080	EERP
140	28-Feb-19	Infrastr ucture	1	Staff Quarter/Two Bedroom Duplex	46,027.20			N/A	Maryland	Barraken H/C	Good	IDA H9910 & D0080	EERP
141	28-Feb-19	Infrastr ucture	1	Staff Quarter/Two Bedroom Duplex	46,027.20			N/A	Maryland	Pleebo H/C	Good	IDA H9910 & D0080	EERP
142	28-Feb-19	Infrastr ucture	1	Staff Quarter/Two Bedroom Duplex	46,027.20			N/A	Maryland	Karloken H/C	Good	IDA H9910 & D0080	EERP
143	28-Feb-19	Infrastr ucture	1	Staff Quarter/Two Bedroom Duplex	46,027.20			N/A	Maryland	Feloken H/C	Good	IDA H9910 & D0080	EERP
144	28-Feb-19	Infrastr ucture	5	Staff Quarter/Two Bedroom Duplex	230,408.25		N/A	N/A	River Gee	Fish Town	Good	IDA H9910 & D0080	EERP



Management Letter on the Closeout Audit of the
Ebola Emergency Response Project (EERP)
For the Year Ended December 31, 2023

No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
										City Hospital			
145	2-Oct-19	Laptop	1	Lenovo Yoga	3,700.00	ISU-OE-FAM005069		MP1EFY5S	MOH HQ	Bennie D Tickey	Good	IDA H9910 & D0080	EERP
146	2-Oct-19	Laptop	1	Lenovo Yoga	2,865.00	SCU-OE-FAM005070		MP1EFW3E	MOH HQ	John T Harris	Good	IDA H9910 & D0080	EERP
147	2-Oct-19	Laptop	1	Lenovo Yoga	2,865.00	PIU-OE-FAM005068		MPG36CW	MOH/PIU	Vivian H Buchana	Good	IDA H9910 & D0080	EERP
148	23-Dec-19	Vehicle	1	Toyota Coaster Bus	71,000.00		Lux-10	JTGFB718806007327	Montse rrado	A.M. Dogliotti School of Medicine	Good	IDA H9910 & D0080	EERP
149	23-Dec-19	Vehicle	1	Toyota Hiace Bus	35,900.00		Lux-19	JTFJK02P905015194	Montse rrado	A.M. Dogliotti School of Medicine	Good	IDA H9910 & D0080	EERP
150	7-Apr-20	Motor Bike	1	AG 100 Yamaha	4,190.00		GSA-MOH-834	JYA3HA003XA245211	MOH/PIU	David G. Bono	Good	IDA H9910 & D0080	EERP
151	7-Apr-20	Motor Bike	1	AG 100 Yamaha	4,190.00		GSA-MOH-835	JYA3HA005XA245209	MOH/PIU	Sackie Kanneh	Good	IDA H9910 & D0080	EERP
152	30-Apr-20	Infrastr ucture	1	Isolation Center				N/A	Lofa	Telleywo n Hospital	Functiona l	IDA H9910 & D0080	EERP



*Management Letter on the Closeout Audit of the
Ebola Emergency Response Project (EERP)
For the Year Ended December 31, 2023*

No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
153	5-Aug-20	Laptop	1	HP Spectre X360 Intel Core I7	3,509.00			N/A	MOH HQ	Hon. Varfee Tulay	Good	IDA H9910 & D0080	EERP
154	5-Aug-20	Laptop	1	HP Spectre X360 Intel Core I7	3,509.00			N/A	MOH HQ	Hon. George Jacobs	Good	IDA H9910 & D0080	EERP
155	18-Mar-21	Laptop	1	Laptop Computer HP SB EliteBook 840	2,425.00	ISU- OE- FAM00 6010		5CG0213 BK9	MOH/PI U	Bill Cooper	Good	IDA H9910 & D0080	EERP
156	18-Mar-21	Drone	1	Drone (Brand: DJI Mavic Air Min. Capture Capability	1,820.00	ISU- OE- FAM00 6011		OK1UF32 00D0017 / OK2UF2Q 00300X8	MOH/PI U	Bennie D Tickey	Good	IDA H9910 & D0080	EERP