



Auditor General's Comment

On the Financial Statement Audit of the Fish Town-Harper Road Project (FTHRP)

For the Period January 1, 2024 to December 31, 2024



Promoting Accountability of Public Resources

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

Monrovia, Liberia
June 2025

Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbols	Meaning
AG	Auditor General
FTHRP	Fish Town-Harper Road Project
AfDB	African Development Bank
FCCA	Fellow Member of the Association of Chartered Certified Accountants
CFIP	Certified Forensic Investigation Professional
CFC	Certified Financial Consultant
GAC	General Auditing Commission
MPW	Ministry of Public Works

Hon. Roland Layfette Giddings

Minister

Ministry of Public Works

South Lynch Street

Monrovia, Liberia

June 30, 2025

Dear Hon. Giddings:

AUDITOR GENERAL'S COMMENT ON THE FINANCIAL STATEMENTS AUDIT OF THE FISH TOWN-HARPER ROAD PROJECT (FTHRP) FOR THE PERIOD JANUARY 1, 2024 TO DECEMBER 31, 2024

The financial statements of the Fish Town-Harper Road Project (FTHRP) for the period January 1, 2024 to December 31, 2024 are subject to audit by the Auditor General consistent with the Auditor General's mandate as provided for under Section 2.1.3 of the GAC Act of 2014 as well as the engagement Terms of Reference.

Introduction

The Audit of the FTHRP Management for the period January 1, 2024 to December 31, 2024, has been completed, and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

Scope and Determination of Responsibility

The audit is 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.

The audit also included 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 financial statements, maintenance of effective control measures, and compliance with laws and regulations are the responsibility of the FTHRP's Management. Our responsibility is to express our opinion on these financial statements.

*Auditor General's Comment On the Financial Statement
Audit of the Fish Town-Harper Road Project (FTHRP)
For the Period January 1, 2024 to December 31, 2024*

Key Management Personnel

Name	Position	Period
Hon. Roland Layfette Giddings	Minister, Ministry of Public Works (MPW)	January 2024 – December 31, 2024
Mr. Rawlings Baco Kesselly	Programme Coordinator, MRU/RDTFP	January 2024 – December 31, 2024
Mr. Papin Daniels, CA, CPA.	Director-Donor Financed Projects/MFDP/PFMU	January 2024 – December 31, 2024
Mr. Subozu Kollie	Chief Internal Auditor	January 2024 – December 31, 2024

Appreciation

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

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

Sincerely,


P. Garswa Jackson FCCA, CFIP, CFC
Auditor General, R.L.
Monrovia, Liberia
June 2025

AUDITOR GENERAL'S COMMENTS

The Audit of FTHRP for Fiscal Year January 1, 2024 to December 31, 2024 did not have reportable issues because the issues raised during the audit were subsequently resolved before the conclusion of the Auditor General's Final Report.