



## Auditor General's Comment

### **On The Financial Statements Audit of the Mano River Union Road Development and Transportation Facility Programme- Phase-III (MRU/RDTFP-III)**

*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**

| <b>Acronyms/Abbreviations/Symbols</b> | <b>Meaning</b>  |
|---------------------------------------|---|
| AG                                    | Auditor General   |
| MRU/RDTFP                             | Mano River Union Road Development and Transportation Facility Programme |
| AfDB                                  | African Development Bank  |
| CFIP                                  | Certified Forensic Investigation Professional                           |
| CFC                                   | Certified Financial Consultant  |
| GAC                                   | General Auditing Commission   |
| MPW                                   | Ministry of Public Works  |

June 30, 2025

Hon. Roland Layfette Giddings

**Minister**

Ministry of Public Works

South Lynch Street

Monrovia, Liberia

Dear Hon. Giddings:

**AUDITOR GENERAL'S COMMENT ON THE FINANCIAL STATEMENTS AUDIT OF THE MANO RIVER UNION ROAD DEVELOPMENT AND TRANSPORTATION FACILITY PROGRAMME PHASE III (MRU/RDTFP) FOR THE PERIOD JANUARY 1, 2024 TO DECEMBER 31, 2024**

The financial statements of the Mano River Union Road Development and Transportation Facility Programme- Phase III (MRU/RDTFP- Phase III) 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 MRU/RDTFP-Phase III 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.

*Auditor General's Comment on The Audit of the Mano River Union Road Development and Transportation Facility Programme- Phase-III (MRU/RDTFP-III) Financial Statements  
For the Period January 1, 2024 to December 31, 2024.*

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.

**Key Management Personnel**

| <b>Name</b>                    | <b>Position</b>                            | <b>Period</b>                    |
|--------------------------------|--|----------------------------------|
| Hon. Roland Lafayette 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 MRU/RDTFP-Phase III 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 COMMENT**

The Audit of MRU/RDTFP III 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.