

Management Letter

**On the Closeout Financial Statements Audit of the Liberia Learning Foundations
Project (LLFP)**

For the Period January 1, 2024 to June 30, 2024



Promoting Accountability of Public Resources

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

Monrovia, Liberia
May 2025

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Acronyms/Abbreviations

Acronyms/ Abbreviations	Meaning
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
DA	Designated Account
DLI	Disbursement Link Indicators
EEP	Eligible Expenditure Program
ESDC	Education Sector Development Committee
FAR	Fixed Asset Register
FASB	Financial Accounting Standards Board
FCCA	Fellow Member of the Association of Chartered Certified Accountants
G2B	Getting to Best Education Project
GAC	General Auditing Commission
GOL	Government of Liberia
IA	Internal Audit
IAS	International Accounting Standards
IFR	Interim Financial Report
IFRS	International Financial Reporting Standards
IIA	Institute of Internal Auditors
INTOSAI	International Organization of Supreme Audit Institutions
IPSA	International Public Sector Accounting Framework
ISAs	International Standards on Auditing
ISSAIs	International Standards of Supreme Audit Institutions
LLFP	Liberia Learning Foundations Project
MFDP	Ministry of Finance and Development Planning
MoE	Ministry of Education
NGOs	Non-governmental Organizations
PDT	Project Delivery Team
PFM	Public Financial Management
PFMU	Public Financial Management Unit
PIM	Project Implementation Manual
PIU	Project Implementation Unit (Same as PDT)
PPCC	Public Procurement and Concession Commission
PRC	Procurement Review Committee
SMC	School Management Committee
SMT	Senior Management Team
SoE	Statement of Expenditure
US\$	United States Dollar
WB	World Bank

June 26, 2025

Dr. Jarso Maley Jallah

Minister

Ministry of Education

EJS Ministerial Complex

Monrovia, Liberia

Dear Hon. Jallah:

**MANAGEMENT LETTER ON THE CLOSEOUT FINANCIAL STATEMENTS AUDIT OF THE
LIBERIA LEARNING FOUNDATION PROJECT (LLFP) FOR THE PERIOD JANUARY 1,
2024 TO JUNE 30, 2024**

The financial statements of the Liberia Learning Foundations Education Project are subject to audit by the Auditor General in terms of Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as in accordance with the Engagement Terms of Reference.

INTRODUCTION

The Closeout Audit of the Learning Foundations Education Project (LLFP) for the period January 1, 2024 to June 30, 2024 is being completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

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 financial statements 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 LLFP Management. Our responsibility is to express our opinion on these financial statements.

Key Personnel of the Project

During the period under audit, the following key persons managed the affairs of the LLF Project.

Name	Position	Tenure
Dr. Jarso Maley Jallah	Minister	2024-present
Joe Gbasakollie	Project Coordinator	2021- Present
Sudacious Varney	Finance Officer	2021 - Present

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

APPRECIATION

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

Sincerely,

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

Monrovia, Liberia

June 2025

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Reporting

1.1.1 Non-Disclosure of Fixed Assets in the Financial Statements

Criteria

- 1.1.1.1 Section 2.1.25 of the Revised Cash Basis IPSAS (November 2017) provides that the disclosure of information about assets, liabilities and the costs and revenues of particular programs and activities will enhance accountability and provide information useful for decision-making purposes and therefore, is encouraged by this standard.
- 1.1.1.2 Additionally, Section 5.6 of the Revised Project Implementation Manual (PIM) states that; the PDT shall provide, as an annex to the financial statements, an inventory of fixed assets acquired according to asset classes, dates of purchase, location, and cost.

Observation

- 1.1.1.3 During the audit, we observed that Management did not disclose fixed assets in the notes to the financial statements for the period under audit, as required.

Risk

- 1.1.1.4 Fair presentation and full disclosure of the financial statements may be impaired.
- 1.1.1.5 Management may be non-compliant with Section 5.6 of the Revised Project Implementation Manual (PIM).

Recommendation

- 1.1.1.6 Management should adjust the financial statements and disclose in the notes to the financial statements the fixed assets register comprehensively cataloguing all fixed assets details as required. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.1.1.7 Going forward, Management should facilitate full disclosure of fixed assets in the notes to the financial statements as required. Fixed Assets disclosed in the notes to the financial statements should reconciled with the fixed assets register to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.1.8 *We take note of the auditor's recommendation regarding the inadvertent non-disclosure of the fixed assets in the financial statement. (See attached Exhibit I: Revised Financial Statements with the Fixed Assets Register)*

Auditor General's Position

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

1.1.2 Unspent Project Commitment

Criteria

- 1.1.2.1 Regulation B.26. part (1) & (2) of the PFM Act of 2009 as amended and restated 2019 (1) states that at the close of the fiscal year, funds released to a government agency which have not been spent shall be the balance of appropriation and the head of government agency shall submit a statement of undischarged commitments, within 15 working days after the end of the fiscal year to the Minister. Any unpaid balances on commitments will also lapse at the end of the year, unless goods and services have already been delivered, in which case, settlement must be made within 90 days of the end of the fiscal year.

Observation

- 1.1.2.2 During the audit, we observed that Management did not remit unspent commitment amounting to US\$46,142.78 (Forty-Six Thousand, One Hundred Forty-Two and Seventy-Eight Cents United States Dollars) to the Bank after the statutory period of 90 days as of the end of the fiscal year. **See Table 1 below for details:**

Table 1: Unspent Project Commitment

Code	Contractor	Contract Description	Date of Expiration	Total Commitment A US\$	Total Disbursed B US\$	Outstanding Commitment C = (A-B) US\$
	Classical Group of Company	ECE Schools Construction	June 30, 2024	261,320.67	236,422.95	24,897.72
	Nyan Nyan Enterprise	Supply of Furniture to Schools	June 30, 2024	82,430.84	61,185.78	21,245.06
Total						46,142.78

- 1.1.2.3 Additionally, Management did not submit the statement of undischarged commitments within 15 working days after the end of the fiscal year to the Minister as required.

Risk

- 1.1.2.4 Management may be non-compliant with Regulation B.26. part (1) & (2) of the PFM Act of 2009 as amended and restated 2019.
- 1.1.2.5 Unremitted and inadequate disclosure of commitments may lead to misappropriation of project funds.
- 1.1.2.6 Untimely supply of goods, completion of service and ultimately delay in disbursement of commitments may lead to additional cost to the Government of Liberia.

Recommendation

- 1.1.2.7 Management should facilitate the immediate preparation of the statement of undischarged commitments and submit same to the Minister to fully account for the undischarged commitments. Subsequently, Management should remit the undischarged commitments to the Bank as required. Evidence of the statement of undischarged commitments and remittance of undischarged commitments to the Bank should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter, and adequately documented and filed to facilitate future review.
- 1.1.2.8 Going forward, Management should facilitate effective monitoring and evaluation of project activities to ensure that project deliverables are executed and payments disbursed to contractors in a timely manner.
- 1.1.2.9 All undischarged commitments should be disclosed in the notes to the financial statements and appropriately disbursed within 90 days of the end of the fiscal year. Otherwise, Management should prepare the statement of undischarged commitments, submit same to the Minister and subsequently remit the undischarged commitment to the Bank as required.

Management's Response

- 1.1.2.10 *The project had a commitment for two contractors under the project in the amount of US\$46,142.06 to be paid within the disbursement window period from July 1, 2024 to October 31, 2024. However, the payment requests were not submitted for payment until after the disbursement deadline date on October 31, 2024. After all the expenditures were disbursed during this window against the funds advanced to the project's designated account, the unused funds of US\$38,862.03 was remitted to the World Bank. Management however acknowledges this, and, going forward on future projects, we shall ensure that both contractors and the MOE adhere to the terms as enshrined in the various contractor's contracts to avoid such a reoccurrence. (See attached Exhibit: III: Transfer Slip, Bank Statement and Email Exchanges for the Transfer of the Fund)*

Auditor General's Position

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

1.2 Personnel Management

1.2.1 Contractors Payment without Evidence of Field Activities Reports

Criteria

- 1.2.1.1 Section 5 of the Terms of Reference for Site Supervisors Deliverables: Site Supervisors are required to submit daily, monthly, bi-monthly, quarterly, semi-annual, and annual progress and completion reports. The reports will describe all activities performed throughout the reporting period; and (ii) inputs covering all the project activities by the Contractors.

- 1.2.1.2 Section 6 of the Terms of Reference for Site Supervisors states that the Construction Site Supervisors will report to the CMT (Division of Physical Environment and Division of Public Buildings-MPW) on all LLF Project related matters. He/she will collaborate with key project stakeholders in the execution of his/her responsibilities. These include MoE staff, PDT, DPE, MPW, Contractors, the project beneficiaries and the World Bank.

Observation

- 1.2.1.3 During the audit, we observed that Management made several payments amounting to US\$24,525.00 (Twenty-Four Thousand Five Hundred Twenty-Five United States Dollars) to Site Supervisors/Contractors without evidence of a field activities reports and annual progress and completion reports to validate the authenticity of the transactions. **See Annexure 1 for details:**

Risk

- 1.2.1.4 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.2.1.5 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the project's funds.
- 1.2.1.6 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.2.1.7 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

- 1.2.1.8 Going forward, Management should facilitate the timely preparation of monthly, bi-monthly, quarterly, semi-annual, and annual progress and completion reports of project activities before disbursements are initiated to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.2.1.9 Evidence of periodic activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.1.10 *We acknowledge the importance of comprehensive documentation for all financial transactions and project activities. However, we believe there may be a misunderstanding or an oversight regarding the availability of the requested documentation. Upon review of our records, we can confirm that all payments made to Site Supervisors/Contractors are fully supported by verifiable documentation. We maintain detailed records, including:*
- *Daily Field Activity Logs: These logs, submitted by each site supervisor, detail the*

daily work performed, resources utilized, and any challenges encountered.

- *Weekly Progress Reports: These reports consolidate the daily activities, provide a summary of work completed, and highlight progress against project milestones.*
- *Monthly Performance Reviews: These reviews assess the overall performance of supervisors and contractors, incorporating data from daily logs and weekly reports.*
- *Completion Certificates/Sign-off Sheets: Upon project or phase completion, these documents are signed off by relevant stakeholders, confirming the satisfactory delivery of services.*
- *Invoices and Payment Vouchers: Each payment is tied to approved invoices that reference the completed work and are supported by the aforementioned activity and progress reports.*
- *(See attached Exhibit: IV: Reports from Contractor and Reminder Emails relative to Progress Report Submission)*

Auditor General's Position

1.2.1.11 We acknowledge Management submission of final implementation report, final completion report, and monthly progress report after our audit execution. However, Management provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.

1.2.1.12 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that periodic field activities reports are adequately documented and filed to facilitate future review.

1.3 Procurement Management

1.3.1 Project Deliverables not Completed up to Approved Specifications

Criteria

1.3.1.1 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."

1.3.1.2 Additionally, Section 1(B) (1) & (2) of the Financing Agreement states that the project should be implemented in accordance with the Project Implementation Manual. Except as the World Bank should otherwise agree in writing, the recipient, shall not amend, waive or abrogate any provision of the PIM and in the case of any inconsistency between the provision of the PIM and those of this agreement, the provision of this agreement shall prevail.

Observation

- 1.3.1.3 During the audit, we observed that the completion of the floor works at Pataye Public School located in Sinoe County were not implemented up to approved specifications. We observed that the floor works had rough surfaces and pot holes contrary to the required smooth path and painted surface as per the contract specifications.
- 1.3.1.4 Additionally, we observed that the Solar Panel Inverter installed at Tienpo Cheaboken Public School, located in RiverGee County was not functional.

Risk

- 1.3.1.5 Payments may be made for goods not delivered or works and services not performed. Goods delivered or works and services performed may not meet the approved specifications.
- 1.3.1.6 Failure to alert the supplier to rectify the defects associated with the floor works and the non-functional inverter may impair the achievement of value for money and the project objectives.

Recommendation

- 1.3.1.7 Management should immediately alert the supplier about the current defects associated with the floor works and the non-functional inverter and ensure that repairs are facilitated in a timely manner to ensure that value for money and project objectives are achieved.
- 1.3.1.8 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 deliverable 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.
- 1.3.1.9 Management should facilitate periodic monitoring and evaluation of all projects deliverables to ensure value for money is achieved and project deliverables are optimized. Discrepancies identified should be investigated and resolved in a timely manner. Evidence of periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.1.10 *We are surprised to hear about these issues, as both the flooring and solar systems were fully functional and in excellent condition at the time of commissioning and handover. It is important to remember that this project concluded and was officially closed almost a year ago. The specific site the auditor is referring to was among the first to be handed over, well before the project's final wrap-up. Given the time elapse, we believe any current issues are likely due to routine minor maintenance needs that have accumulated. We are already communicating with the Ministry of Education (MOE) to encourage the county authorities to implement a scheduled maintenance plan for these facilities.*

Auditor General's Position

1.3.1.11 We acknowledge Management's assertions. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4 Fixed Asset Management

1.4.1 Irregularities Associated with Fixed Assets Management

Criteria

1.4.1.1 Regulations V.4 (2) of the PFM Act of 2009 as amended and restated 2019 states that, "The master inventory shall record under each category of item:

- 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

1.4.1.2 During the audit, we observed the following irregularities associated with Liberia Learning Foundation Project Fixed Assets:

- Fixed assets amounting to US\$4,530.00 (Four Thousand Five Hundred Thirty United States Dollars) were not coded. **See table 5-a below for details**

Table 5-a: Fixed Assets Not Coded

Description	Serial No.	Assignee	Amount US\$
HP Laptop- Pavilion	5CG13108BK	Younger J. C. Bimba	1,725.00
HP Laptop- Pavilion	TJ213661SB	Nyema Jaeploe	1,725.00
Metal Cabinet	N/A	Olivia Manneh	175.00
Metal Cabinet	N/A	Olivia Manneh	175.00
Metal Cabinet	N/A	Olivia Manneh	175.00
Metal Cabinet	N/A	Olivia Manneh	175.00
Metal Chair	N/A	Olivia Manneh	185.00
Office Chair	N/A	Olivia Manneh	195.00
Air-conditioner	N/A	N/A	N/A
Total			4,530.00

- Fixed assets value amounting to US\$10,235.00 (Ten Thousand Two Hundred Thirty-Five United States Dollars) were not made available for physical verification. **See table 5-b below for details.**

Table 5-b: Fixed Assets Not Made Available for Verification

Description	Serial No.	Code	Assignee	Amount US\$
HP Laptop	TJ213661D1	LLF/MOE-ICT/EQ/0096	Leabah B. Morwaker	1,725.00
HP Laptop	5CG1171WX1	LLF/MOE-ICT/EQ/0099	Garmougyn Zogar	1,725.00
DELL Laptop	ST:DSVHQ93	LLF/MOE-ICT/EQ/0102	Adam Yaba	1,995.00
HP Laptop &	TJ212154VG	LLF/MOE-ICT/EQ/0097	ECE Bureau	1,725.00

Description	Serial No.	Code	Assignee	Amount US\$
bag				
Lenovo Idea pad	PF2PGG87	LLF/MOE-ICT-EQ/0109	Olivia Manneh	1,450.00
Lenovo Idea pad	MTM81WH0018AK	LLF/MOE-ICT-EQ/0110	Olivia Manneh	1,450.00
APC UPS	N/A	LLF/MOE-ICT-EQ/0	Olivia Manneh	165.00
Total				10,235.00

- Some fixed assets were not recorded on the Assets Register.
- There was no evidence of movement of assets form.
- Fixed assets within a given vicinity were not displayed as required

Risk

- 1.4.1.3 Fixed Assets may be misstated (Over/understated).
- 1.4.1.4 Fixed Assets may be damaged or impaired but their values are still on the books.
- 1.4.1.5 Fixed Assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.4.1.6 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.
- 1.4.1.7 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 entity's objectives.
- 1.4.1.8 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.4.1.9 Management should fully account for fixed assets not made available for physical verification comprehensively catalogued in table 5 above.
- 1.4.1.10 Management should update the fixed assets register to include fixed assets not initially recorded.
- 1.4.1.11 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.4.1.12 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.
- 1.4.1.13 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.

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

1.4.1.15 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 assets.

Management's Response

1.4.1.16 *As we discussed during the audit, most of the equipment listed in your review was assigned to staff actively working in the field at the time of your assessment. We understand this made immediate verification challenging. However, we want to assure you that all these staff members are readily available, and we are eager to facilitate a complete review of these assets. We kindly request that you schedule a convenient date for us to present the equipment and confirm its status. We are confident that this direct verification will address any outstanding concerns you may have.*

Auditor General's Position

1.4.1.17 We acknowledge Management's assertions. Management should facilitate the conduct of physical verification for the assets not made available during our physical verification exercise. The report from the proposed physical verification should be submitted to the Office of the Auditor General for validation within three (3) months upon the issuance of the Auditor General's Report to the National Legislature.

1.4.1.18 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.2 Fixed Assets not Turnover

Criteria

1.4.2.1 Regulations V.4 (1), (2) and (3) of the PFM Act of 2009 as amended and restated 2019 states Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister. A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20. An officer responsible for keeping financial and accounting records in accordance with this regulation shall ensure that the necessary books and forms for the purpose, are provided and the non-availability of the books, and forms shall not relieve the officer from responsibility.

Observation

- 1.4.2.2 During the audit, we observed that Management had not facilitated turnover of the LLFP Assets to the Ministry of Education, although the project had officially closeout on June 30, 2024. **See Annexure 2 for details.**

Risk

- 1.4.2.3 Fixed assets not turned over may be subjected to misappropriation and theft.

Recommendation

- 1.4.2.4 Management should facilitate the immediate turnover of all fixed assets to the Ministry of Education.
- 1.4.2.5 Official turnover of fixed assets of the projects should be facilitated within 90 days upon the issuance of the Auditor General's report to the National Legislature. Evidence of official turnover report of fixed assets should be submitted to the Office of the Auditor General for validation, and adequately documented and filed to facilitate future review.

Management's Response

- 1.4.2.6 *Our staff are cross-portfolio, and as such, it was agreed that existing assets would be used to support our active World Bank projects. We formally informed management of this arrangement through the Minister's office, and the communication detailing the asset allocation is attached. These assets are still being utilized by the same staff on those ongoing World Bank project. (See attached Exhibit: V: Email on the Inventory Turnover Report to MoE)*

Auditor General's Response

- 1.4.2.7 Management's assertions did not adequately address the issue raised. The documents attached in Exhibit V provided as part of Management's response did not contain the detailed listing of fixed assets officially turned over by the project. Management should prepare a comprehensive listing of all project fixed assets turned over and facilitate the conduct of physical verification for the fixed assets. The report from the proposed physical verification should be submitted to the Office of the Auditor General for validation within three (3) months upon the issuance of the Auditor General's Report to the National Legislature.
- 1.4.2.8 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

ANNEXURES

Annexure 1: Contractors Payment without Evidence of Field Activities Reports

	Payee	Nature of Transaction	PV No.	PV Date	Check No.	Amount US\$
1	Boima C. Bimba	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/036 LLFP/2024/004	May 7, 2024 Jan 17, 2024	IB-00821841357 760102	2,850.00
2	Anthony Sallee	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/036 LLFP/2024/004	May 7, 2024 Jan 17, 2024	IB-00421841353 360102	2,850.00
3	Charleston Kpotoe	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/036 LLFP/2024/004	May 7, 2024 Jan 17, 2024	IB-08203008053 73701	1,275.00
4	Momodu Gray	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/036 LLFP/2024/004	May 7, 2024 Jan 17, 2024	UBA-53080500254 813	2,850.00
5	Earnest Renner	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/036 LLFP/2024/004	May 7, 2024 Jan 17, 2024	IB-01521851376 970102	2,850.00
6	Snosio T. Nah	Payment representing Salary, Communication Cards	LLFP/2024/004	Jan 17, 2024	IB-00121840993 910102	2,850.00

	Payee	Nature of Transaction	PV No.	PV Date	Check No.	Amount US\$
		& Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.				
7	Ansumana Barmadia	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/004	Jan 17, 2024	LBDI-00140189893502	750.00
8	Alice B. Kidio	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/004	Jan 17, 2024	IB-01521841376800102	750.00
9	Obediah S. Cannue	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/004	Jan 17, 2024	UBA-53020500221200	750.00
10	Darius Guah	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/004	Jan 17, 2024	UBA-53020500459159	750.00
11	Ecarus K. Douglas	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/004	Jan 17, 2024	UBA-53080500232981	750.00

	Payee	Nature of Transaction	PV No.	PV Date	Check No.	Amount US\$
12	Henry Yao Nani	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/004	Jan 17, 2024	IB-00121851001690102	750.00
13	Larry K. Davis	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/004	Jan 17, 2024	GTB-2033272212590	750.00
14	Martin S. Kollie	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/004	Jan 17, 2024	IB-08203076769001	750.00
15	Alvin P.K Broh	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/004	Jan 17, 2024	Eco-6101871802	750.00
16	Nyapu P. Farwence	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/004	Jan 17, 2024	GTB-2099054032590	750.00
17	Andy Gaye	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the	LLFP/2024/004	Jan 17, 2024	IB-00821840466650202	

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	Payee	Nature of Transaction	PV No.	PV Date	Check No.	Amount US\$
		GPE/LLF Project Civil Works.				750.00
18	Stephen Daboi	Payment representing Salary, Communication Cards & Transportation Allowance for On Site Supervision for the GPE/LLF Project Civil Works.	LLFP/2024/004	Jan 17, 2024	UBA-53080500025491	750.00
Total						<u>24,525.00</u>

Annexure 2: Fixed Assets not Turnover

No.	Description of Assets	Asset ID/Tag #:	Model	Serial #	Value/Cost USD	Assignee	Condition	Comment
1	Laptop+bag	N/A	Pavilion	N/A	1,725.00	Joe K. Gbasakollie	Fair	Seen
2	HP 3 in 1 color printer	LLF/MOE/ICT/EQ-0104	SHNGC-1601-02	VNBRNM00D	699.00	Joe K. Gbasakollie	Fair	Seen
3	HP Black & White Printer	LLF/MOE/ICT/EQ-0103	SHNGC-1501-00	VNFVY54678	235.00	Joe K. Gbasakollie	Fair	Seen
4	Paper shredder	LLF/MOE/ICT/EQ-0	Deli	N/A	175.00	Joe K. Gbasakollie	Fair	Seen
5	Canon Printer	LLF/MOE/ICT/EQ-0106	Image class-mf416dw	USM04108	899.00	Joe K. Gbasakollie	Fair	Seen
6	DELL Laptop	N/A	Inspiron	2FS0HL3	1,200.00	Procurement Unit	Fair	Seen
7	HP color 3 in 1 printer	LLF/MOE-ICT/EQ-0108	M283FDW	VNBRNBM05H	699.00	Procurement Unit	Fair	Seen
8	Canon printer	LLF/MOE-ICT/EQ-0104	Image class-mf416dw	VNBRNBM00D	899.00	Procurement Unit	Fair	Seen
9	Paper Shredder	LLF/MOE/ICT/EQ-0026	Deli	N60430108841	175.00	Procurement Unit	Fair	Seen
10	Booi1 Safe	LLF/MOE-ICT/EQ-0028	56KG	N/A	245.00	Procurement Unit	Fair	Seen
11	HP Laptop+bag	N/A	Pavilion	5CG13108BK	1,725.00	Younger J. C. Bimba	Fair	Seen Not coded
12	HP Color Printer	LLF/MOE-ICT/EQ/0107	SHNGC-1601-02	VNBRNBM05H	699.00	Younger J. C. Bimba	Fair	Seen



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No.	Description of Assets	Asset ID/Tag #:	Model	Serial #	Value/Cost USD	Assignee	Condition	Comment
13	Booil Safe	LLF/MOE-ICT/EQ/00	56KG	R20443	245.00	Younger J. C. Bimba	Fair	Seen
14	Projector	LLF/MOE-ICT/EQ/0023	EPSON	X88TI300822	625.00	Younger J. C. Bimba	Fair	Seen
15	Sony Digital Camara	LLF/MOE-ICT/EQ/0025	Vario Sonnar	WW247506	875.00	Younger J. C. Bimba	Fair	Seen
16	HP Printer black & white	LLF/MOE-ICT/EQ/0111	SHNGC-1501-00	VNFVC23264	235.00	Thomas Clark	Fair	Seen
17	HP Laptop	LLF/MOE-ICT/EQ/0113	Pavilion	TJ21366159	1,725.00	Thomas Clark	Fair	Seen
18	HP Laptop	LLF/MOE-ICT/EQ/0112	Pavilion	TJ213661D6	1,725.00	Micheal Topor	Fair	Seen
19	HP Laptop	LLF/MOE-ICT/EQ/0096	14-DH2075CL	TJ213661D1	1,725.00	Leabah B. Morwaker	Not seen	Not Seen
20	HP Laptop	N/A	Pavilion	TJ213661SB	1,725.00	Nyema Jaeploe	Fair	Seen Not Coded
21	HP Laptop +bag	LLF/MOE-ICT/EQ/0099	AX201NGW	5CG1171WX1	1,725.00	Garmougyn Zogar	Not Seen	Not Seen
22	DELL Laptop	LLF/MOE-ICT/EQ/1010	P101F002	ST:1QVHQ93	1,995.00	Adam Yaba	Fair	seen
23	DELL Laptop	LLF/MOE-ICT/EQ/0102	P101F002	ST:DSVHQ93	1,995.00	Adam Yaba	Damage	Seen
24	HP Printer black & white	LLF/MOE-ICT/EQ/0105	N/A		235.00	Adam Yaba	Fair	Seen
25	HP Laptop +bag	LLF/MOE-	14-DH2075CL	TJ212154VG		ECE Bureau	Not Seen	Not Seen



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No.	Description of Assets	Asset ID/Tag #:	Model	Serial #	Value/Cost USD	Assignee	Condition	Comment
		ICT/EQ/0097			1,725.00			
26	HP Laptop + bag	LLF/MOE-ICT-EQ/0098	WDB54B0	WXT1E598WXEW	1,725.00	ECE Bureau	Fair	Seen
27	Heavy duty Scanner	LLF/MOE-ICT-EQ/0098	8270	CN4A88	675.00	ECE Bureau	Fair	Seen
28	HP Color Printer	LLF/MOE-ICT-EQ/0115	Scanjet	VNBRNBL78V	699.00	ECE Bureau	Fair	Seen
29	Paper shredded	LLF/MOE-ICT-EQ/0024	Deli	N6043030108841	175.00	Telebee Kamara	Fair	Seen
30	Lenovo Idea pad	LLF/MOE-ICT-EQ/0109	81WH	PF2PGG87	1,450.00	Olivia Manneh	Not seen	Not Seen
31	Lenovo Idea pad	LLF/MOE-ICT-EQ/0110	81WH	MTM81WH0018AK	1,450.00	Olivia Manneh	Not seen	Not Seen
32	APC UPS	LLF/MOE-ICT-EQ/0			165.00	Olivia Manneh	Not seen	Not Seen
33	Canon MF237 Printer	LLF/MOE-ICT-EQ/0	Image class mf416dw	N/A	545.00	Olivia Manneh	Fair	Seen
34	Round Conference table	LLF/MOE-ICT-EQ/	N/A	N/A	185.00	Olivia Manneh	Fair	Seen
35	2 doors Wooden cabinet + glass	LLF/MOE-ICT-EQ/	N/A	N/A	235.00	Project office	Fair	Seen
36	Visitor chairs	LLF/MOE-ICT-EQ/	N/A	N/A	200.00	Project office	Fair	Seen
37	Semi office desk	LLF/MOE-ICT-EQ/	N/A	N/A	395.00	Project office	Fair	Seen
38	Semi executive Chair	LLF/MOE-ICT-EQ/	N/A	N/A	325.00	Project office	Fair	Seen
39	Metal Cabinet	LLF/MOE-ICT-EQ/0070	N/A	N/A	175.00	Olivia Manneh	Fair	Seen

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No.	Description of Assets	Asset ID/Tag #:	Model	Serial #	Value/Cost USD	Assignee	Condition	Comment
40	Metal Cabinet	N/A	N/A	N/A	175.00	Olivia Manneh	Fair	Seen Not Coded
41	Metal Cabinet	N/A	N/A	N/A	175.00	Olivia Manneh	Fair	Seen Not Coded
42	Metal Cabinet	N/A	N/A	N/A	175.00	Olivia Manneh	Fair	Seen Not Coded
43	Metal Cabinet	N/A	N/A	N/A	175.00	Olivia Manneh	Fair	Seen Not Coded
44	Metal Chair	N/A	N/A	N/A	185.00	Olivia Manneh	Fair	Seen Not Coded
45	Office Chair	N/A	N/A	N/A	195.00	Olivia Manneh	Fair	Seen Not Coded
46	Icebox	LLF/MOE-ICT/EQ/0027	Midea	341D49238011527	200.00	Project Office	Fair	Seen
47	Projector	LLF/MOE/EQ/0023	EPSON	X88TI300822	625.00	Sudacious M. Varney	Fair	Seen
48	Toyota	LB8075	LAND CRUISER	JTEEB71J40FO20	48,500.00	E & S OPERATION	Not Seen	Not Seen
49	Air Conditioner	GSA-MOE-LLF-AC-031-1	N/A	N/A	N/A	Project office	Fair	Seen



1.5 Prior-year audit matters not implemented

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Outstanding activities
1	Financial Statements submitted after Statutory Period	Management should facilitate the timely preparation of financial statements and subsequent submission of same to the Offices of the Auditor General and Comptroller General as required by Section I.11. of PFM Regulations. Evidence of approved financial statements should be adequately documented and filed to facilitate future review.	1.1.1	Noted we will ensure compliance with the Auditor's recommendation	We acknowledge Management's acceptance of our findings and recommendation. We will make a follow-up during subsequent audit.	Not Implemented	Management needs to implement the auditor's recommendation
2	Lack of Signing Date of the Financial Statements	Management should adjust the financial statements to include the date of approval adjacent to the signatures of the authorizers.	1.1.2	This was subsequently addressed in the revised financial statements.	We acknowledge Management's acceptance of our findings and recommendation. We will make a follow-up during subsequent audit.	Implemented	
3	No Explanation Material Variance	Management should adjust the financial statements and include in the notes to the financial statements explanations for material variances as required by the Standard. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter. Going forward, Management should ensure that full and adequate	1.1.3	This was subsequently addressed in the revised financial statements.	We acknowledge Management's acceptance of our findings and subsequent adjustment of the financial statements.	Not implemented	Management needs to implement the auditor's recommendation.



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Outstanding activities
		disclosures are made for material variance(s) between the budget and actual amounts.					
4	Failure to Withhold and Remit Taxes	Management should adjust Management should adequately comply with the required procurement process to ensure that value for money is achieved. Evidence of procurement activities records should be adequately documented and filed to facilitate future review.	1.1.4	The payments referenced by the Auditor are Advance Payments. These Advance Payments were secured by Advanced Payment Guarantees as per the Contracts. Hence, these amounts were to be fully paid. Notwithstanding, the overall contract amount was taxed; taxes were deducted from subsequent payments. Kindly find attached Advance Payment Guarantees for the payments	Management's assertion does not adequately address the issues raised. Management should have initiated procurement processes using the Request for Quotation procurement method base on the estimated contract price, select and approve a vendor through a framework contract and utilized the selected and approved vendor as and when the service was needed. The framework contract terms should not exceed 12 calendar months. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.	Implemented	
5	Mismatched documentation	Management should provide substantive justification for the difference between the vendor per the payment voucher and check, and the vendor per the delivery note.	1.1.5	The Halls that were paid for were ideally identified based on their capacity and targeted participants. The majority of the Caterers in the counties where the	Kindly find attached properly matched documents for your review	implemented	



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommend- ation	Outstanding activities
		Going forward, Management should perform effective review and reconciliation for all transactions and the corresponding supporting documents. Discrepancies identified should be investigated and adjusted where applicable in a timely manner.		activities were carried out could not pre-finance the activities. Hence, the activities were given to the ones who agreed to pre-finance. They were all legitimate businesses/vendors. A Note to File was attached to the concept note for these activities outlining the reasons above			
6	Delay in the Construction of ECE Schools	Management should assess the current status of the work performed, the contractor's capacity to complete the construction of the warehouse and update the Office of the Auditor General as part of Management's response to this Management Letter. 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 deliverable and corresponding payments required to implement each phase of approved	1.1.6	We note the concern. However, both the World Bank and the MOE reviewed this situation during the last mission which ended in December 2023, and took key actions to address the situation. Amongst the actions taken were, the extension of the project for six months ending June 30, 2024, to allow the completion of civil works at 6 delayed sites. The MoE also developed a tracking matrix to effectively monitor and supervise sites under construction. For ease of	Management's assertion does not adequately address the issues raised and is not supported by documentary evidence. As asserted in Management's response, withholding taxes were not remitted in a timely manner. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.	Not Implemented	Management needs to implement the auditor's recommendation



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		<p>deliverables. The work plan should be discussed and agreed with the contractors and included as supplementary documentation to the approved contracts.</p> <p>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.</p> <p>Evidence of approved work plans and contracts should be adequately documented and filed to facilitate future review.</p>		<p>reference, please see the attached copy of the last mission aide memoir. All 18 sites are expected to meet all required conditions before the project closes.</p>			
7	Lack of Liquidation Report	<p>Management should account for US\$3,080.00 disbursed but not received by beneficiaries.</p> <p>Going forward, Management should perform monthly reconciliation among the payment vouchers, the bank/ Mobile Money statements, general ledger and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of monthly reconciliation</p>	1.1.7	<p>During the mobile money payment processes, some transactions failed. The end-user bureau at the MoE has been making efforts to complete the payment. However, the transition process also served as an impediment to resolving this issue. Attached is a copy of the memo from the end-user bureau to the</p>	<p>We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.</p>	Implemented	



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8	Third-Party Payment made to Employee of MOE	should be adequately documented and filed to facilitate future review. All payments should be made directly to the legitimate beneficiaries through issuance of checks or transfer to bank accounts. Alternatively, Management should utilize the mobile money platform by transferring funds directly to beneficiaries while maintaining the relevant source and supporting documentations.	1.1.8	Department of Administration requesting the payment to be made to the named beneficiaries The payments were made to staff members who are employed with the MoE to further pay those who were to carry on the distribution of teaching and learning materials at the district and school levels and for other activities. The full liquidation report is attached to the payment vouchers.	We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.	Implemented	
9	Payment Without Adequate Supporting Documentation	Management should account for transactions without adequate supporting document cataloged in the table above. Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.	1.1.9	Kindly find attached the delivery note and payment invoice for the Stationeries payment. The furniture contract for Nyan Nyan Enterprise was amended to revise the payment schedule because the furniture was ready but the school buildings had not been completed. The Auditor was informed about	We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.	Implemented	



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Outstanding activities
		Documentation such as contracts, invoices, goods received notes, delivery notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.		this. Kindly find attached Delivery Notes and Invoice for Nyan Nyan Enterprise			



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