



## Management Letter

**On the Audit of the Financial Statements Audit of the Cote D' Ivoire, Liberia, Sierra Leone and Guinea (CLSG-RE) Project**

*For the period ended December 31, 2024*



**Promoting Accountability of Public Resources**

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

**Monrovia, Liberia**  
May 2025

## Table of Contents

<b>1. DETAILED FINDINGS AND RECOMMENDATIONS .....</b>	<b>6</b>
<b>1.1 Governance .....</b>	<b>6</b>
1.1.1 Lack of Senior Management Meeting Minutes .....	6
1.1.2 No Monitoring & Evaluation Reports .....	7
<b>1.2 Financial Reporting .....</b>	<b>8</b>
1.2.1 Inadequate Disclosure of Cash Payments in the Financial Statements .....	8
1.2.2 No Explanation of Material Budget Variances .....	9
Table 1: No Explanation of Material Budget Variances .....	10
1.2.3 Discrepancy Associated with the Presentation of Third-Party / Direct Payments in the Financial Statements .....	11
1.2.4 No Evidence of Fourth Quarterly Financial Report .....	12
<b>1.3 Cash Management.....</b>	<b>13</b>
1.3.1 No Evidence of Petty Cash Liquidation Reports.....	13
<b>1.4 Expenditure Management.....</b>	<b>15</b>
1.4.1 Irregularities Associated with Fuel Management.....	15
<b>1.5 Fixed Assets Management .....</b>	<b>16</b>
1.5.1 Irregularities Associated with Fixed Asset Management .....	16
<b>1.6 Assurance Management.....</b>	<b>20</b>
1.6.1 No Evidence of a Functional Internal Audit Unit.....	20
<b>1.7 Prior Year Audit Recommendations.....</b>	<b>23</b>
<b>ANNEXURES .....</b>	<b>24</b>
Delay in Project Implementation.....	24
<b>EXHIBITS .....</b>	<b>28</b>

### **Acronyms/Abbreviations/Symbols**

<b>Acronyms/Abbreviations/Symbol</b>	<b>Meaning</b>
ADB	African Development Bank
AFP	Audit Focal Person
AG	Auditor General
AM	Aide Memoir
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
CLSG	Cote d'voire, Liberia, Sierra Leone and Guinea
FA	Financing Agreement
FCCA	Fellow Member of the Association of Chartered Certified Accountants
FM	Financial Manual
FS	Financial Statements
GAC	General Auditing Commission
GOL	Government of Liberia
IDA	International Development Association
IFRs	Interim Financial Reports
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LEC	Liberia Electricity Corporation
LRA	Liberia Revenue Authority
PA	Payment Advice
PAD	Project Appraisal Document
PFM	Public Financial Management
PIM	Project Implementation Manual
PMT	Project Management Team
PPC Act	Public Procurement Concession Act
RL	Republic of Liberia
ToR	Term of Reference



June 28, 2025

Mr. Mohammed Sheriff  
**Chief Executive Officer (CEO)**  
Liberia Electricity Corporation (LEC)  
Waterside, Monrovia, Liberia

Dear Mr. Sheriff:

**RE: Management Letter on the Financial Statements Audit of the Cote d'Ivoire, Liberia, Sierra Leone and Guinea Re-electrification (CLSG-RE) Project Year Ended December 31, 2024.**

The Financial Statements of the Cote d'Ivoire, Liberia, Sierra Leone and Guinea Re-electrification (CLSG-RE) Project for the fiscal year ended December 31, 2024 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 General Auditing Commission (GAC) Act of 2014, and the Audit Engagement Terms of Reference (ToR).

**INTRODUCTION**

The audit of the Cote d'Ivoire, Liberia, Sierra Leone and Guinea Re-electrification (CLSG-RE) Project for the period ended 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 course of the audit.

The financial statements are prepared in line with the requirements of the International Public Sector Accounting Standards (IPSAS), Cash Basis Accounting.

**SCOPE AND DETERMINATION OF RESPONSIBILITY**

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) as promulgated by International Organization of Supreme Audit Institutions (INTOSAI), the International Public Sector Accounting Standards (IPSAS) Cash basis and the World Bank reporting requirements. These standards require that we plan and perform the audit so as to obtain reasonable assurance whether the Cote d'Ivoire, Liberia, Sierra Leone and Guinea Re-electrification (CLSG-RE) Project financial statements and related records are free of material misstatements due to errors or fraud and whether they comply with ethical requirements.

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 statements' presentation.

The audit will also contain 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.

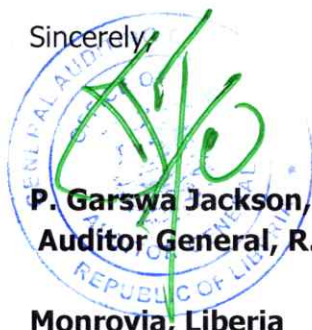
The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

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

#### **APPRECIATION**

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Cote d'Ivoire, Liberia, Sierra Leone and Guinea Re-electrification (CLSG-RE) Project

Sincerely,



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

**Monrovia, Liberia**

June 2025

## 1. DETAILED FINDINGS AND RECOMMENDATIONS

### 1.1 Governance

#### 1.1.1 Lack of Senior Management Meeting Minutes

##### Criteria

- 1.1.1.1 Regulation A.3 (1) 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."

##### Observation

- 1.1.1.2 During the audit, we observed no evidence of Project Senior Management meeting minutes to facilitate oversight and review of Management functions.

##### Risk

- 1.1.1.3 Monitoring and evaluation of the mandate and strategic and operational objectives of the project may be impaired. This may impair the timely achievement of approved project deliverables.

##### Recommendation

- 1.1.1.4 Management should facilitate the conduct of periodic Senior Management meetings. Senior Management meeting minutes should comprehensively detail activities discussed, actions to implement planned activities and approved timelines. Meetings minutes should be subsequently documented and filed to facilitate future review.
- 1.1.1.5 Management should also institute a platform for following-up on decisions made at Senior Management meetings. An update of progress towards previous meetings agreed actions/deliverables should be discussed during current meetings, as a medium for tracking progress on project workplan, timeline and deliverables and planning for future activities.

##### Management's Response

- 1.1.1.6 LEC implements the project through its dedicated PIU that is supervised by a Senior Management's representative, the Executive Director for Projects. Senior Management gets regularly informed/updated of projects activities by the ED at the weekly Senior Management Meetings. Additionally, the project has a Steering Committee that meets



*Quarterly or more regularly as may be needed. The objective of the SC is "to provide strategic direction to ensure the overall high-level coordination of the project." The SC Committee is chaired by the Minister of Mines and Energy, and it includes LEC, RREA, EPA, and MFDP. Minutes of the SC Meetings are available upon request. This is the structure of the project implementation.*

#### **Auditor General's Position**

- 1.1.1.7 Management's assertions were not supported by adequate documentation. Management did not submit evidence of periodic meeting minutes of the Project Management Committee.
- 1.1.1.8 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

#### **1.1.2 No Monitoring & Evaluation Reports**

##### **Criteria**

- 1.1.2.1 Regulation A.15 (1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless, and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal controls to mitigate these risks".

##### **Observation**

- 1.1.2.2 During the audit, we observed no evidence of a functional Monitoring and Evaluation Committee (M&E) to provide the required oversight for the full implementation of planned project activities within approved timelines, evidenced by the absence of approved annual monitoring & evaluation plans and periodic activities reports for contracts granted.

##### **Risk**

- 1.1.2.3 In the absence of effective monitoring and evaluation, project deliverables may not be achieved within approved timelines and up to approved specifications.
- 1.1.2.4 Value for money may not be achieved and project resources may be subjected to misapplication and misappropriation.

##### **Recommendation**

- 1.1.2.5 Management should facilitate the establishment of a functional Monitoring and Evaluation Committee (M&E), evidenced by the documentation of planned annual activities and periodic activities reports. Evidence of approved annual plans and periodic activities reports should be adequately documented and filed to facilitate future review.

##### **Management's Response**

- 1.1.2.6 *The project does have a functioning monitoring and supervision practice. The PIU (including site engineers, supervision engineers, and environmental and safety officers) regularly*



*monitors the implementation of the project and submits regular reports. Based on the findings of the monitoring, actions are taken to remedy issues. Supervision reports are available upon request. Additionally, the project conducts joint monitoring and supervision field trips with other stakeholders, including the AfDB. Reports are available upon request.*

### **Auditor General's Position**

- 1.1.2.7 Management's assertions were not supported by adequate documentation. Management did not submit evidence of periodic monitoring and evaluation reports.
- 1.1.2.8 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.2 Financial Reporting**

### **1.2.1 Inadequate Disclosure of Cash Payments in the Financial Statements**

#### **Criteria**

- 1.2.1.1 Section 1.3.8 IPSAS of 2017 requires that notes to the financial statements include narrative description or more detailed schedules or analyses of amounts shown on the face of the financial statements, as well as additional information. They include information required and encourage to be disclosed by this Standard, and can include other disclosures considered necessary to achieve a fair presentation and enhance accountability".

#### **Observation**

- 1.2.1.2 During the audit, we observed that Management disclosed on the face of the financial statement's expenditure titled "project management" amounting to US\$412,215. However, we observed no detailed supporting schedule in the notes to the financial statements to disaggregate the amount.

#### **Risk**

- 1.2.1.3 Fair presentation, full disclosure and understandability of the financial statements may be impaired.
- 1.2.1.4 Failure to disclose the details of expenditure titled project management in the notes to the financial statements may impair effective review and reconciliation of the financial transactions and statements. This may deny the intended users of the financial statements the information needed to make informed decisions.

#### **Recommendation**

- 1.2.1.5 Management should adjust the financial statements to include in the notes to the financial statements, the details and compositions of expenditure titled project management catalogued in our findings above, to facilitate fair presentation, full disclosure, understandability and effective review and reconciliation of the financial statements. The

adjusted financial statements should be submitted to the Office of the Auditor General, as part of Management's response to this Management Letter.

- 1.2.1.6 Going forward, Management should facilitate full and adequate disclosures in the notes to the financial statements consistent with Paragraph 1.3.27 of the 2017 revised IPSAS Cash Basis. The details and compositions of expenditures titled project management should be comprehensively disclosed in the notes to the financial statements to facilitate fair presentation, full disclosure, understandability and effective review and reconciliation of the financial statements.

#### **Management's Response**

- 1.2.1.7 *The Financial Statements as presented by the Project Implementation Unit (PIU) contains Note 8 Operating Cost with a total of US\$455,686 constituting detailed breakdown per line items including advertisement and publicity, fuel and lubricants, repairs and maintenance, bank charges, communication & internet, and project management (admin) expenses. A narrative disclosure is also included in the financial report which further explains what Operating cost/Project management expenses are, including the items listed above and stipend to project staff.*

#### **Auditor General's Position**

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

### **1.2.2 No Explanation of Material Budget Variances**

#### **Criteria**

- 1.2.2.1 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 or 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:
- 1.2.2.2 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 financial statement 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.

#### **Observation**



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

**Table 1: No Explanation of Material Budget Variances**

Account Title/ description -	Budget US\$ A	Actual US\$ B	Variance US\$ C=A-B	% Variance	Explanation for Variance
<b>Cash Inflow</b>					
ADB Funds	10,811,265.76	9,474,843.30	1,336,422.46	12%	
Balance B/F	427.01	427.01	-	0%	
Others Receipts		2,750.00	-2,750.00	-100%	
<b>Total Receipt</b>	<b>10,811,692.77</b>	<b>9,478,020.31</b>	<b>1,333,672.46</b>	<b>12%</b>	
<b>Cash Outflow</b>					
Service	140,151.40	85,457.90	54,693.50	39%	
Works	9,717,854.24	8,890,761.98	827,092.26	9%	
Goods	65,000.00	54,700.00	10,300.00	16%	
Operations Cost	388,260.12	455,686.19	(67,426.07)	-17%	
<b>Total Expenditure</b>	<b>10,311,265.76</b>	<b>9,486,606.07</b>	<b>824,659.69</b>	<b>8%</b>	
<b>Net Cash flow</b>	<b>500,427.01</b>	<b>-8,585.76</b>	<b>509,012.77</b>	<b>102%</b>	

### Risk

1.2.2.4 The failure by Management to include notes or an explanation for material variances between budgetary amounts and actual amounts in the financial statements may deny users of the financial statements the information needed to make informed decisions.

1.2.2.5 Fair presentation and full disclosure of the financial statements may be impaired.

1.2.2.6 Management may be non-compliant with Part 1.7.8 of the 2017 Revised Cash Basis IPSAS of Accounting.

### Recommendation

1.2.2.7 Management should adjust the financial statements to include in the notes to the financial statements, explanation 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.

1.2.2.8 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



1.2.2.9 *This is noted. Going forward, the PIU will provide an explanation for material budget and actual variances. We have also included an explanation for the material budget variance in the adjusted financial statements.*

#### **Auditor General's Position**

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

### **1.2.3 Discrepancy Associated with the Presentation of Third-Party / Direct Payments in the Financial Statements**

#### **Criteria**

1.2.3.1 Paragraph 2.1.77 of the International Public Sector Accounting Standard (IPSAS) Cash Basis 2017 states that: "when during the reporting period a reporting entity has been formally advised that payments have been made to directly settle its obligations to purchase goods and services for its benefits by third parties, or the entity has otherwise verified that such payments have been made, the entity is encouraged to disclose in notes to the financial statements:

- Total payments made by such third parties, and
- A sub-classification of the total amount of such payments using a classification basis appropriate to the entity's operation

1.2.3.2 Paragraph BC8 of the revised 2017 IPSAS Cash Basis of Accounting states "Part 1 of the Cash Basis IPSAS (2007) required the disclosure of certain information about third party payments made by the third parties in a separate column on the face of the statement of cash receipts and payments. the revised Cash Basis IPSAS (2017) recasts this as an encouragement to include such disclosures in notes to the financial statements, rather than on the face of the financial statements. the recasting of the requirement to disclose information about third party payments as an encouragement was made because of concerns that information necessary to fully satisfy the requirements or encouragements would not be available to recipients on a timely basis. In such circumstances, information included in the financial statements was likely to be incomplete and the potential for misinterpretation of its usefulness for accountability and decision-making purposes did not justify its disclosure in a separate on the face of the financial statements".

#### **Observation**

1.2.3.3 During the audit, we observed that Management disclosed on the face of the financial statements third-party / direct payments amounting to US\$8,745,462.00 non-compliant with Paragraph BC8 of the revised 2017 IPSAS Cash Basis of Accounting.

#### **Risk**

1.2.3.4 Management may be non-compliant with Paragraph BC8 of the revised 2017 IPSAS Cash Basis of Accounting.

1.2.3.5 Fair presentation of the financial statements may be impaired.

### **Recommendation**

- 1.2.3.6 Management should adjust the financial statements by removing third-party payments disclosed on the face of the financial statements non-compliant with Paragraph BC8 of the revised 2017 IPSAS Cash Basis of Accounting Standard. The adjusted financial statement should be submitted to the Office of the Auditor General, as part of Management's response to this Management Letter.
- 1.2.3.7 Going forward, Management should facilitate full and adequate disclosures in the notes to the financial statements consistent with Paragraph 2.1.77 of the 2017 revised IPSAS Cash Basis. The details of third- party payments should be comprehensively disclosed in the notes to the financial statements to facilitate fair presentation, full disclosure, understandability and effective review and reconciliation of the financial statements.

### **Management's Response**

- 1.2.3.8 *We have presented Third Party Payments in line with the Cash-Basis IPSAS (2017) by showing Cash outflows paid on behalf of third parties in their own column labelled "Direct Payments" ensuring a Gross Presentation of the figures for users to see cash the project handles versus cash it merely administers. The total of the resources controlled by the project are reflected in the Financial Statements. Additionally, as encouraged by Part 2 of the Standards, we have disclosed in Note 3 of the financial statements, the third-party payments including the aggregate cash receipts and payments for the period. IPSAS BC17 notes that a separate presentation of third-party payments promotes transparency, regardless of whether the funds are paid to the entity or directly to suppliers. Our disclosures in Note 3 Direct Payments address IPSASB's concerns in BC18-BC19 about incomplete information. Moreover, we track all third-party receipts and payments through designated ledger codes even when the funds do not pass through our bank account to ensure we record transaction details for accurate disclosure.*
- 1.2.3.9 *However, we have adjusted the financial statements per recommendation of the auditor.*

### **Auditor General's Position**

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

## **1.2.4 No Evidence of Fourth Quarterly Financial Report**

### **Criteria**

- 1.2.4.1 Regulations A.1 of the PFM Act of 2009 as amended and restated 2019 states that "the public shall be provided with full access to all appropriate information concerning the financial affairs of the Government. This will include, but not limited to, information about the development of annual and supplementary budget estimates, the quarterly fiscal outturn reports issued by the Ministry, the monthly revenue and quarterly budget performance reports of ministries and agencies state owned enterprises their annual accounts and reports



and the Government's annual audited accounts".

- 1.2.4.2 Section 8.1 of the Financial Manual of CLSG-RE states that "On a quarterly basis, the PCMU shall produce quarterly Interim Unaudited Financial Reports (IFRs), in a form agreed with the Bank, and share copies with the Bank no later than 30 days after the end of each quarter reported on".

#### **Observation**

- 1.2.4.3 During the audit, we observed that Management did not make available the fourth quarter interim financial report for audit purposes. As a result, we could not validate the completeness and accuracy of revenue and expenditure for the fourth quarter as required.

#### **Risk**

- 1.2.4.4 In the absence of the fourth quarter financial report, the completeness and accuracy of revenue and expenditure may not be assured. Therefore, the financial statements may be misstated. Management may not account for all of its transactions.
- 1.2.4.5 Management may be non-compliant with the Regulations A.1 of the PFM Act of 2009 as amended and restated 2019.

#### **Recommendation**

- 1.2.4.6 Management should submit to the Office of the Auditor General approved copy of the fourth quarter interim financial report not made available for audit purposes. The approved copy of the fourth quarter interim financial report should be submitted as part of Management's response to this Management Letter.
- 1.2.4.7 Going forward, Management should facilitate timely preparation of Quarterly financial reports in line with the PFM Act of 2009 as amended and restated 2019 and the Financial Manual of CLSG-RE.
- 1.2.4.8 Evidence of approved quarterly financial reports should be adequately documented and filed to facilitate future review.

#### **Management's Response**

- 1.2.4.9 *Noted. The Project Implementation Unit will prepare and present to AG the fourth quarter interim financial report.*

#### **Auditor General's Position**

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

### **1.3 Cash Management**

#### **1.3.1 No Evidence of Petty Cash Liquidation Reports**



**Criteria**

- 1.3.1.1 Count 5.14.7 PIU Financial Manuel states that Every Petty Cash payment shall be supported by a "Petty Cash Voucher" duly authorized by the Financial Management Specialist.
- 1.3.1.2 Also, 5.14.8. states that "All petty cash vouchers shall be serially numbered and dated and the related expenditure shall be clearly stated; and as much as possible petty cash payments shall be supported by relevant invoices/receipts".

**Observation**

- 1.3.1.3 During the audit, we observed that petty cash liquidation reports for the months of January, February, March, April, June, July, October and December 2024, were not presented for audit purposes.

**Risk**

- 1.3.1.4 Petty cash may be susceptible to misappropriation and misapplication, in the absence of monthly petty cash liquidation reports.
- 1.3.1.5 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 entity's funds.
- 1.3.1.6 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

**Recommendation**

- 1.3.1.7 Management should submit to the Office of the Auditor General copies of monthly petty cash liquidation reports not made available for audit purposes, as part of Management's response to this Management Letter.
- 1.3.1.8 The Management of PIU should ensure that all petty cash payments are facilitated through the processing of petty cash vouchers to aid the adequate tracking of all payments. Subsequently, Management should facilitate the preparation and approval of monthly petty cash liquidation reports before subsequent replenishment of petty cash is initiated.
- 1.3.1.9 Evidence of petty cash vouchers for petty cash transactions and monthly petty cash liquidation reports should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.3.1.10 *The auditors are referring to closing of the petty cash fund at the end of each month to charge to the relevant expense ledgers, total value of disbursements from the petty cash fund. However, our practice is that we have charged expenditure only at the point of replenishment of the fund. All disbursements from the Petty Cash Fund are supported by complete documentation showing authorizations and accountabilities. The petty cash Float is US\$500.00 (Five Hundred United States Dollars).*

### **Auditor General's Position**

- 1.3.1.11 Management's assertions were not supported by documentary evidence. Management did not provide petty cash liquidation reports as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.4 Expenditure Management**

### **1.4.1 Irregularities Associated with Fuel Management**

#### **Criteria**

- 1.4.1.1 Regulation A.3(1) of the PFM Act of 2009 as amended and restated in 2019 state that "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".
- 1.4.1.2 Section 5.11 (viii) of the Financial Manual of CLSG state that "Keeping logbooks for vehicles to record details of use and control of fuel consumption".

#### **Observation**

- 1.4.1.3 During the audit, we observed the following irregularities associated with fuel management:
- No evidence of an approved fuel management policy
  - No evidence of generators and vehicles fuel consumption logs presented for audit purposes.

#### **Risk**

- 1.4.1.4 Fuel procured may not be based on actual consumption.
- 1.4.1.5 Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.
- 1.4.1.6 Fuel may be distributed on a discretionary basis, in the absence of a policy.

#### **Recommendation**

- 1.4.1.7 Management should develop, approve and operationalize a policy on fuel distribution, consumption, purchase and ensure that proper records are maintained.
- 1.4.1.8 Management should maintain fuel consumption and distribution logs for generators and



vehicles to aid the entity manage cost and inform future purchase.

- 1.4.1.9 Evidence of approved fuel policy and all other fuel procurement, consumption and distribution records should be adequately documented and filed to facilitate future review.

#### **Management's Response**

- 1.4.1.10 *We note the recommendation on fuel management policy. However, the Project Implementation Unit adequately manages the purchase and consumption of fuel.*
- 1.4.1.11 *We use fuel only for the operations of project vehicles. We do not have generators. Vehicle logs are maintained by the drivers which show details of the various trips and mileage covered. All vehicles are fueled using fuel cards except one bike operator in Rivercess County because there is no CONEX Filling Station there. The bike operator purchases fuel using cash.*
- 1.4.1.12 *The fuel cards replenishment requests are supported by summarized fuel consumption tracking sheet, receipts, and vehicle logs.*

#### **Auditor General's Position**

- 1.4.1.13 Management's assertions were not supported by documentary evidence. Management did not provide copies of fuel management policy and distribution and consumption logs as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.5 Fixed Assets Management**

### **1.5.1 Irregularities Associated with Fixed Asset Management**

#### **Criteria**

- 1.5.1.1 Regulations V.4 (2) of the PFM Act of 2009 amended and restated 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."
- 1.5.1.2 Regulation V.1 (2) of the Public Finance Management (PFM) Act of 2009 states that "The Head of Government agency must take full responsibility for assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that:(a) preventive mechanisms are in place to eliminate theft, losses, wastage, and misuse; And (b) inventory levels are at an optimum and economic level".
- 1.5.1.3 Regulation V.4 (3) of the PFM Act of 2009 amended and restated 2019 states "In respect of each individual location, there shall be made two copies of the inventory showing all items held at the location; one copy of the inventory shall be kept with the master



inventory and the other copy at the location.

1.5.1.4 Section 5.11 of the entity's financial manual states "Project funds shall be used to procure assets for transmission, distribution, project management and coordination. Such assets may be open to fraud, misuse, and abuse. The assets may need to be maintained in good condition. In addition, they need to be replaced where appropriate. Internal control measures to be established in order to safeguard the assets and to derive maximum benefits from them shall include the following:

- i. Acquiring fixed assets only when it is included in the annual work plan and budget;
- ii. The acquisition shall pass through the necessary authorization, approval and procurement processes, before their acquisition;
- iii. Keeping a Fixed Assets Register that shall include date of acquisition, make, model, specifications, identification number, value, supplier, location and user of the asset;
- iv. Ensuring insurance of all assets against theft, fire and flood;
- v. Taking physical inventory of assets at regular intervals;
- vi. Reconciling financial accounting records with the Fixed Assets Register;
- vii. Where appropriate, fixed assets shall be received and recorded by the Storekeeper before they are issued;
- viii. Keeping log books for vehicles to record details of use and control of fuel consumption;
- ix. Maintaining a schedule to indicate when assets shall be due for servicing, to avoid sudden breakdown;
- x. Physically verifying the existence, condition and custody of assets on a regular basis, at least twice every year; and
- xi. Disposing of assets in a transparent and efficient manner, with authorization and proper supervision.

#### **Observation**

1.5.1.5 During the audit, we observed the following irregularities associated with the project fixed assets management system:

- The fixed assets register did not contain all the relevant columns
- The fixed assets register was not regularly updated,
- Several of the project's fixed assets were not coded. **See table 3 below for details.**
- There was no evidence of movement of assets form,
- There was no evidence of periodic physical verification of fixed assets
- Some fixed assets were not seen/verified during our physical verification exercise. **See table 3 below for details.**
- Other than motor vehicles which are statutorily required to be ensured annually, there was no evidence that other project assets were ensured against theft, fire and flood.
- There was no evidence of the display of assets held in a particular location

**Table 3: Irregularities Associated with Fixed Asset Management**

No.	Class of Asset	Asset description	Finding source	Asset code	Asset location	Assignee	Comment
1	Office Equipment	Lenovo ThinkPad E580 Laptop i7	ADF	LEC-CLSG-RE002	PCMU-Finance	Mohamah B. Korleh	Not seen
2	Office Equipment	Lenovo ThinkPad E580 Laptop i7	ADF	LEC-CLSG-RE004	Pcmu-Procurement	Emmet Hayes	Not seen
3	Office Equipment	Lenovo ThinkPad E580 Laptop i7	ADF	To be coded	Pcmu	Henry Kimber	Not seen
4	Office Equipment	Lenovo ThinkPad E580 Laptop i7	ADF	To be coded	Pcmu Central Office Finance	Calvin Mason	Not seen
5	Office Equipment	Lenovo ThinkPad E580 Laptop i7		To be coded	Pcmu Planning	Michael Zologon	Not seen
6	Office Equipment	HP Printer Laserjet		LEC-CLSG-RE009	Pcmu-Procurement	Paschaline Mashingasde	Not seen

### **Risk**

- 1.5.1.6 Fixed assets Register may be misstated (Over/understated).
- 1.5.1.7 Fixed assets may be damaged or impaired but their values are still on the books.
- 1.5.1.8 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.5.1.9 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.
- 1.5.1.10 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.
- 1.5.1.11 Fixed Assets not coded may be susceptible to theft or diverted to personal use.
- 1.5.1.12 Failure to insure assets against theft, fire and / or flood may lead to financial loss and disruption of the timely implementation of project activity.

### **Recommendation**

- 1.5.1.13 Management should account for fixed assets not made available for audit purposes comprehensively cataloged in table 3 above.
- 1.5.1.14 Management should ensure that the fixed assets register is updated to reflect the



following; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.

- 1.5.1.15 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.
- 1.5.1.16 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.
- 1.5.1.17 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.
- 1.5.1.18 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.5.1.19 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.
- 1.5.1.20 Management should ensure that all project assets are ensured against theft, fire and / or flood; naming the project as beneficiary.
- 1.5.1.21 Management should update the current fixed asset management policy to include threshold for assets value to be recorded, developed and maintained.

#### **Management's Response**

- 1.5.1.22 *The project maintains an updated fixed asset register that contains all the columns mentioned by the auditor. Aside from computers and Vehicles, the projects furniture and fittings are located at the Liberia Electricity Corporation's Bushrod office. All the assets were duly verified by the auditors except for the office equipment listed by the auditors as not seen. These computers have lived beyond their useful lives and were retrieved by the IT department of LEC.*

#### **Auditor General's Position**

- 1.5.1.23 Management's assertion did not adequately address the issues raised. Management did not account for fixed assets not made available during our physical verification catalogued in table 3 above. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.5.1.24 Further, Management should facilitate the conduct of physical verification for the assets not made available during our physical verification exercise catalogued in table 3 above. 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.

## **1.6 Assurance Management**

### **1.6.1 No Evidence of a Functional Internal Audit Unit**

#### **Criteria**

1.6.1.1 Section 5.2 of the Financial Manual of CLSG-RE states "As part of the system of internal control, project transactions shall be subjected to independent checks by the Internal Audit section of LEC on a regular basis. Such checks should however not result in delays in processing of transactions. A program shall be drawn to indicate the nature of support the internal audit shall give to the project. In all cases, the objectives of the internal audit unit shall include:

- i. Ensuring a sound control environment throughout the period of project implementation;
- ii. Assessing risks and providing advice to prevent or minimize them;
- iii. Adding value to the processing of financial transactions;
- iv. Preventing the incidence of fraud;
- iv. Ensuring that statutory requirements are complied with e.g. deduction of withholding taxes;
- v. Ensuring accuracy in the processing of transactions; and
- vii. Measuring performance".

#### **Observation**

1.6.1.2 During the audit, we observed no functional internal audit evidenced by the absence of periodic risks assessments, internal audits on key management activities and follow-ups on the implementation of internal and external audits recommendations.

#### **Risks**

- 1.1.1.1 The absence of a functional internal audit Unit may deny assurance that risks are appropriately identified and mitigated.
- 1.1.1.2 Systems, controls and compliance activities may not be monitored, thereby impairing the achievement of the entity's objectives.
- 1.1.1.3 Internal and external audit recommendations may not be implemented in a timely manner.

#### **Recommendation**

- 1.1.1.4 Management should establish a functional Internal Audit Unit to provide independent assurance on the effectiveness of the entity's risk management, governance and internal control processes.
- 1.1.1.5 Management should ensure that the Internal Audit Unit is made fully functional evidenced by the conduct of periodic risk assessments, internal audits on key management function and follow-up activities on the implementation of internal and external audit



recommendations.

- 1.1.1.6 Evidence of periodic risk assessments, periodic internal audit reports as well as evidence of implementation of internal and external audit recommendations should be adequately documented and filed to facilitate future review.

#### **Management's Response**

- 1.1.1.7 *LEC has a functional internal audit. Going forward, the Internal Audit Unit will incorporate in its work plan, the CLSG-RE project for proper audit coverage.*

#### **Auditor General's Position**

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

### **1.7 Field Verification Issues**

#### **1.7.1 Delay in Project Implementation**

##### **Criteria**

- 1.7.1.1 According to the Project Implementation Manual, Project Financial Manual, and the Project Development Objective CLSG: The project implementation objective is that the project seeks to facilitate sustainable energy trade between the participating countries and help establish a dynamic electric power market in the subregion. A sub-component called the CLSG Rural Electrification seeks to improve electricity access, electrify communities located within 33 km along the CLSG 225 kV Transmission line and supply electricity to residences, schools, health centers and businesses. This will facilitate the increased volume of energy trade, reduction in the cost of energy production, reduction in outages (reliability of supply), job creations, etc.

##### **Observation**

- 1.7.1.2 During the field verification, we observed that project activities under CLSG have not been fully implemented in accordance with approved work plan. We observed no evidence that the following activities were completed in the Blamiye to Belah corridor in Bong County:

- No LV, MV, Stringing
- No Distribution transformers
- No service distribution line and customer connections to homes,
- No deployment of energy lighting of streetlights installed
- No LVDB Fencing,
- No LV, MV poles installation in some project area in term of Zone. **See Annexure 1 for details of zoning listing and Exhibits 1.**

##### **Risk**

- 1.7.1.3 Failure of project management to ensure that services paid for are delivered in a timely manner, may lead to non-achievement of project objectives.
- 1.7.1.4 Project deliverables may not be implemented within the approved timelines. This may lead

to increased overhead costs and non-achievement of project objectives.

1.7.1.5 Payments may be made for service not performed and value for money may be impaired.

1.7.1.6 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**

1.7.1.7 Management should provide substantive justification why project deliverables have not been implemented consistent with approved timelines.

1.7.1.8 Management should assess the current status of the work performed, the contractor's capacity to complete the connection of homes and public facilities to the power grid and update the Office of the Auditor General as part of Management's response to this Management Letter.

1.7.1.9 Going forward, Management should develop, approve 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.

1.7.1.10 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.

1.7.1.11 Evidence of approved work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

### **Management's Response**

1.7.1.12 *It is true that stringing activities were not completed in the Blamiye to Belah area in Bong County because the project encountered an issue with a potential Project Affected Person (PAP). However, this issue has been resolved, and works have continued in this area. LEC is confident that the entire scope of work will be completed by the end of the project closing date.*

### **Auditor General's Position**

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



### 1.8 Prior Year Audit Recommendations

Issue	Finding	Recommendation	Status
1.1.1 No Supporting Ledger	1.1.1.2 During the audit, we observed that Management did not provide a detailed ledger for expenditure amounting to US\$9,286,606 as reported in the financial statements	1.1.1.4 Management should ensure that detail general ledgers are maintained to support figures disclosed in the financial statements	Resolved
Lack of detail schedule/Ledger for payment	1.1.1.1 During the audit, we observed that Management disclosed on the face of the financial statement's expenditure titled "project management cost" amounting to US\$413,215.	Management should adjust the financial statements to include in the notes to the financial statements detailed schedule of project management cost. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management	Unresolved, recurring
General/ Vehicle fuel log	During the audit, we observed no evidence of generators and vehicles fuel consumption logs presented for audit purposes	Management should maintain fuel consumption and distribution logs for generators and vehicles to aid the entity manage cost and inform future purchase	Unresolved. Issue has not been addressed

## ANNEXURES

### Annexure 1: Details of Zoning Listing

Statistics on work achieved per Counties. See table below.

#### Delay in Project Implementation

##### Rivercess county Zone 1-A

NAME OF COMMUNITY	25 KVA	50 KVA	100 KVA	MV work	LV work	Service Drop	MVPoles Numbering	LV Poles Numbering
Label Town	1			Complete	Complete	Pending	Complete	Complete
Karsuah Town	1			Complete	Complete	Pending	Complete	Complete
Gios Town			1	Complete	Complete	Pending	Complete	Complete
Gios Town 2	1			Complete	Complete	Pending	Complete	Complete
Tarrs Town		1		Complete	Complete	Pending	Complete	Complete
Ceebah Town			1	Complete	Complete	Pending	Complete	Complete
Yarpleah Town	1			Complete	Complete	Pending	Complete	Complete
Gbediah Town	1			Complete	Complete	Pending	Complete	Complete
Lonestar Community Town			1	Complete	Complete	Pending	Complete	Complete
Yarpah Town 1			1	Complete	Complete	Complete	Complete	Complete
Yarpah Town 2			1	Complete	Complete	Complete	Complete	Complete
<b>TOTAL</b>	<b>5pcs</b>	<b>1pc</b>	<b>5pcs</b>					

##### Grand Bassa County

##### Zone 2-A

NAMES OF COMMUNITY	25 KVA	50 KVA	100 KVA	MV work	LV work	Service Drop	MV Poles Number	LV Poles Number
ST. John River City		1		complete	complete	Pending	Pending	ongoing
ST. John River City			1	complete	complete	Pending	Pending	ongoing
Cotton Tree	1			Complete	Complete	Pending	ongoing	ongoing
David Gborwar		1		Complete	Complete	Pending	ongoing	ongoing
Korwah Town	1			Complete	Complete	Pending	ongoing	ongoing
Jacob Miller		1		Complete	Complete	Pending	ongoing	ongoing
Peter Luogon	1			Complete	Complete	Pending	ongoing	ongoing
Weakatay Town	1			Complete	Complete	Pending	ongoing	ongoing
Manawon Town	1			Complete	Complete	Pending	ongoing	ongoing
Jallah Town		1		Complete	Complete	Pending	ongoing	ongoing
Barsee Giah		1		Complete	Complete	Pending	ongoing	ongoing
Luwin Town		1		Complete	Pending	Pending	ongoing	ongoing
Saturday Town	1			Complete	Pending	Pending	ongoing	ongoing
Compound 3			20	95% Complete	90% Complete	Pending	ongoing	ongoing
<b>TOTAL</b>	<b>6</b>	<b>6</b>	<b>21</b>					



### Zone 2-B

NAMES OF COMMUNITY	25 KVA	50 KVA	100 KVA	MV work	LV work	Service Drop	MV Poles Number	LV Poles Number
ST. John City			1	complete	complete	complete	complete	complete
B I A		1		complete	complete	complete	complete	ongoing
Waka Town		1		complete	complete	complete	complete	ongoing
Waka Town		1		complete	complete	complete	complete	ongoing
Frazier Town				complete	complete	complete	complete	ongoing
German Camp	1			complete	complete	complete	complete	ongoing
Guayah Village	1			complete	complete	complete	complete	ongoing
Maconjay Village	1			complete	complete	complete	complete	ongoing
Bokai Town	1			complete	complete	complete	complete	ongoing
Weah Village		1		complete	complete	complete	complete	ongoing
Loysville		1		complete	complete	complete	complete	ongoing
Compound 1		1		complete	complete	complete	complete	ongoing
Boique			1	complete	complete	complete	complete	ongoing
Neevlien	1			complete	complete	complete	complete	ongoing
Johnny Town		1		complete	complete	complete	complete	complete
Doewein	1			complete	complete	complete	complete	complete
Luwein Town	1			complete	complete	complete	complete	complete
Bokay Town			1	complete	complete	Ongoing	complete	Ongoing
Doewein Village	1			complete	complete	Ongoing	complete	Ongoing
Doewein Town		1		complete	complete	Ongoing	complete	Ongoing
<b>TOTAL</b>	<b>8pcs</b>	<b>8pcs</b>	<b>3pcs</b>					

### Bong Count zone 3-A

NAMES OF COMMUNITY	25 KVA	50 KVA	100 KVA	MV work	LV work	Service Drop	MVPoles Numbering	LV Poles Numbering
BOTOTA		3	2	complete	complete	Pending	ongoing	ongoing
KAKAMUE		1		complete	complete	Pending	ongoing	ongoing
Gbecohoa		1		complete	complete	Pending	ongoing	ongoing
Tuankan		1		complete	complete	Pending	ongoing	ongoing
Gbenequellah	1	1	2	complete	complete	Pending	ongoing	ongoing
Sammy Town	1	1		complete	complete	Pending	ongoing	ongoing
Tamayta			1	complete	complete	Pending	ongoing	ongoing
Foloblah		1	1	complete	complete	Pending	ongoing	ongoing
Beletellah	1			complete	complete	Pending	ongoing	ongoing
Mbellemue	1			complete	complete	Pending	ongoing	ongoing
Kpeke Ta		1		complete	complete	Pending	ongoing	ongoing
Balamayea		1		complete	complete	Pending	ongoing	ongoing
Behlah		1		complete	complete	Pending	ongoing	ongoing
Tupah town	1			complete	complete	Pending	ongoing	ongoing
Gbanshen	1			complete	complete	Pending	ongoing	ongoing
Ceekely/wylou	1			complete	complete	Pending	ongoing	ongoing
<b>TOTAL</b>	<b>7pcs</b>	<b>12pcs</b>	<b>6pcs</b>					



### Zone 3-B

NAMES OF COMMUNITY	25 KVA	50 KVA	100 KVA	MV work	LV work	Service Drop	MVPoles Numbering	LV Poles Numbering
Lawamou	1			complete	complete	complete	complete	complete
Karpee				complete	complete	complete	complete	ongoing
New Gbarta	1			complete	complete	complete	complete	ongoing
Belemu	1			complete	complete	complete	complete	ongoing
Tarpeh	1			complete	complete	complete	complete	ongoing
Soloka	1			complete	complete	complete	complete	ongoing
Barbor Fayiah	1			complete	complete	complete	complete	ongoing
Manakpolu		1		complete	complete	complete	complete	ongoing
Boepa		1		complete	complete	complete	complete	ongoing
Zoweinta		1	5	complete	complete	complete	complete	ongoing
Wamah		1		complete	complete	complete	complete	ongoing
<b>TOTAL</b>	<b>6pcs</b>	<b>4pcs</b>	<b>5pcs</b>					

### Nimba County: Zone 4-A

NAMES OF COMMUNITY	25 KVA	50 KVA	100 KVA	MV work	LV work	Service Drop	MVPoles Numbering	LV Poles Numbering
DUO TOWN			2	Complete	Complete	Pending	Complete	Complete
TONWIN		1		Complete	Complete	Pending	Complete	Complete
FIRE VILLAGE	1			Complete	Complete	Pending	Complete	Complete
ZAO TOWN		1	1	Complete	Complete	Pending	Complete	Complete
BUNADIN TOWN			2	Complete	Complete	Pending	Complete	Complete
GARSON	1			Complete	Complete	Pending	Complete	Complete
TIASONNAH	1			Complete	Complete	Pending	Complete	Complete
GBHELYEE			1	Complete	Complete	Pending	Complete	Complete
CNC	1			Complete	Complete	Pending	Complete	Complete
BANAKBALLAH			1	Complete	Complete	Pending	Complete	Complete
TUNUKPUYEE			1	Complete	Complete	Pending	Complete	Complete
BIEPA		1		Complete	Complete	Pending	Complete	Complete
GBHAN		3		Complete	Complete	Pending	Complete	Complete
KPOAPA		1		Complete	Complete	Pending	Complete	Complete
WHENTEN		1		Complete	Complete	Pending	Complete	Complete
<b>TOTAL</b>	<b>4pcs</b>	<b>8pcs</b>	<b>8pcs</b>					

### zone 4-B

NAMES OF COMMUNITY	25 KVA	50 KVA	100 KVA	MV work	LV work	Service Drop	MVPoles Numbering	LV Poles Numbering
GBEDIN CAMP-3	1		2	Complete	Complete	Pending	Complete	Complete
GAMPA TOWN		1		Complete	Complete	Pending	Complete	Complete
GBEDIN TOWN			1	Complete	Complete	Pending	Complete	Complete
TONDIN		1	1	Complete	Complete	Pending	Complete	Complete
ZULUYEE			1	Complete	Complete	Pending	Complete	Complete
DINGAMON			2	Complete	Complete	Pending	Complete	Complete
<b>TOTAL</b>	<b>1pc</b>	<b>2pcs</b>	<b>7pcs</b>					



#### Zone 4-C

NAMES OF COMMUNITY	25 KVA	50 KVA	100 KVA	MV work	LV work	Service Drop	MVPoles Numbering	LV Poles Numbering
CAMP-4		3		Complete	Complete	Pending	Complete	Complete
YEKEPA TOWN		1	15	Complete	Complete	Pending	Complete	Complete
GBARPA	1		4	Complete	Complete	Pending	Complete	Complete
ZOLOWEE			3	Complete	Complete	Pending	Complete	Complete
SEHKIMPA			3	Complete	Complete	Pending	Complete	Complete
MAKINTO		1		Complete	Complete	Pending	Complete	Complete
<b>TOTAL</b>	<b>1pc</b>	<b>5pcs</b>	<b>25pcs</b>					

#### zone 4-D

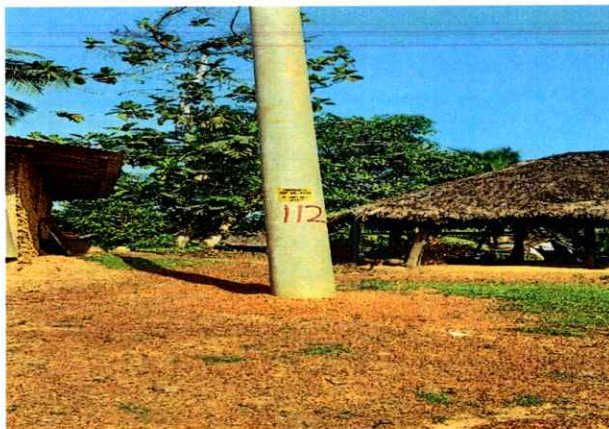
NAMES OF COMMUNITY	25 KVA	50 KVA	100KVA	MV work	LV work	Service Drop	MV Poles Numbering	LV Poles Numbering
SUAKARZUE		1		Complete	Complete	Pending	Complete	Complete
ZORGOWEE	1		3	Complete	Complete	Pending	Complete	Complete
LARPEAH-2			1	Complete	Complete	Pending	Complete	Complete
ZEANLAY-2		1		Complete	Complete	Pending	Complete	Complete
DAOPLAY	1			Complete	Complete	Pending	Complete	Complete
KISSIPLAY		1		Complete	Complete	Pending	Complete	Complete
DUOPLAY			2	Complete	Complete	Pending	Complete	Complete
KENLEY-2		1		Complete	Complete	Pending	Complete	Complete
GBOBAYEE	1	2		Complete	Complete	Pending	Complete	Complete
LUOGUATUO			3	Complete	Complete	Pending	Complete	Complete
<b>TOTAL</b>	<b>3pcs</b>	<b>6pcs</b>	<b>9pcs</b>					

## EXHIBITS

### Exhibits of field work

#### Courtesy of GAC Picture:

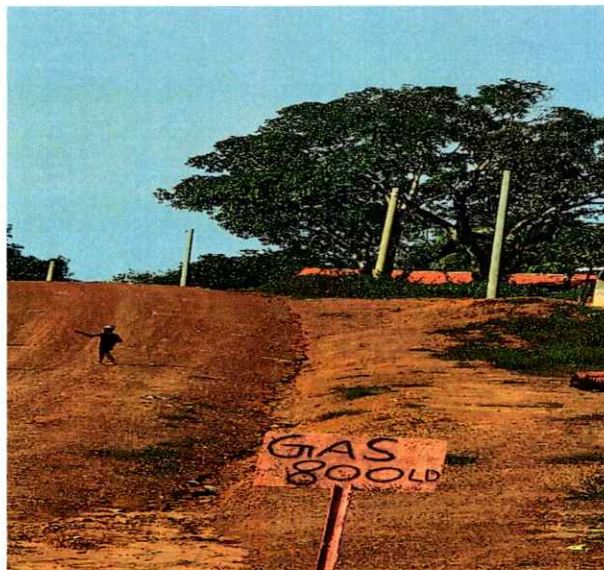
MV Pole mark for relocation



LV Transformer Pole

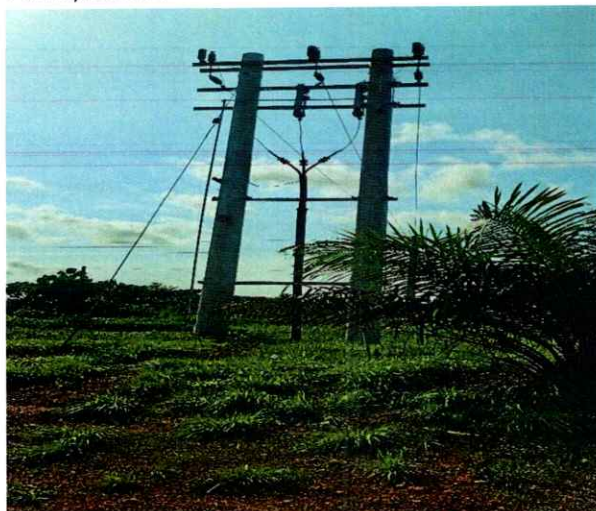


Palm Bush Junction Bassa Mv Poles with no Straining Mv Pole mark for relocation along Bassa/Rivercess Road





Rising Point at the substation in Buchanan  
Town, 25KVA



Fully energized Transformers in Yarpah

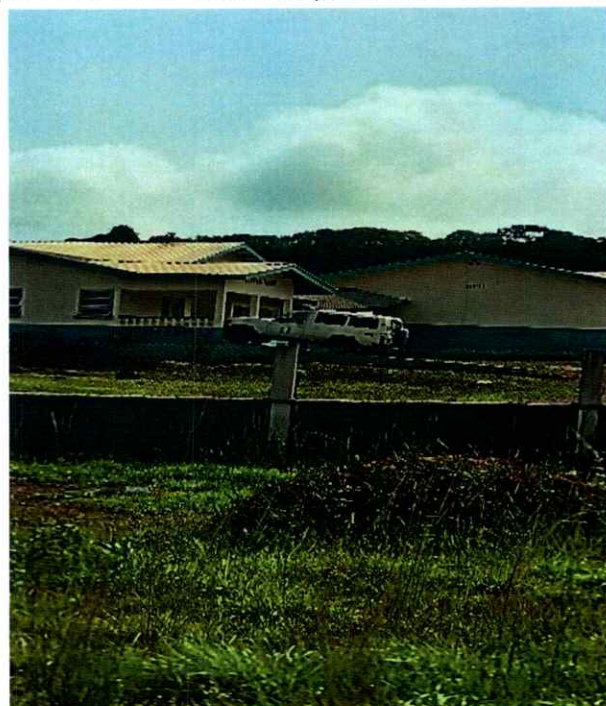


Transformer Meter Board - Rivercess at the Yarpah Town 1 General Hospital, River Cess County



CAMON 30 •

23mm 1/1.88 1/4.68s ISO50





CLSG workhouse with connection materials in Buchanan



CAMON 30 •

23mm 1/1.68 1/50s ISO100



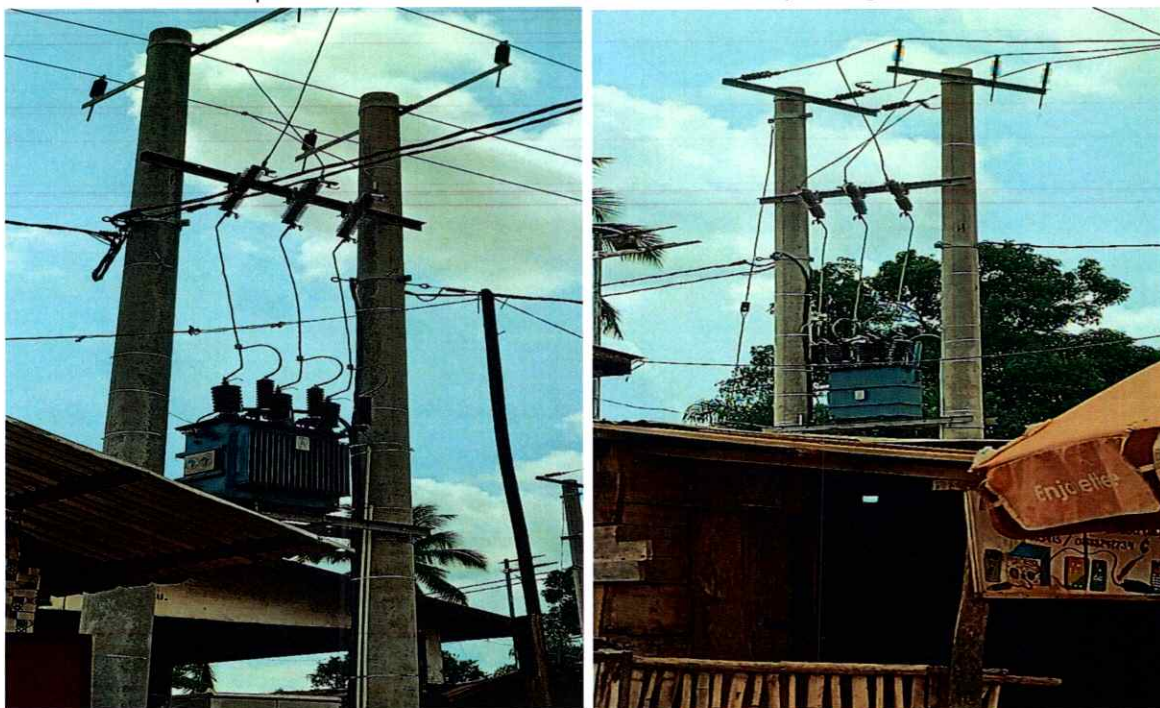
**Zone 2A & 2B Grand Bassa: Compound-3 to St. John River and Dorwing Village**

**GAC Picture:** Transco Tower supplying the tipping point cable, vandalized





**GAC Picture:** Compound three market area transformer fully energized



**GAC Picture:** Team with LEC site Engineer Eric in compound three



**GAC Picture:** Team with site engineer MBH Power



## Zone 3A & 3B BONG COUNTY

GAC Picture Botota substation



Inside the substation with site engineer



GAC Picture: Damaged Transco tower cables burned Tipping Point supply by this tower



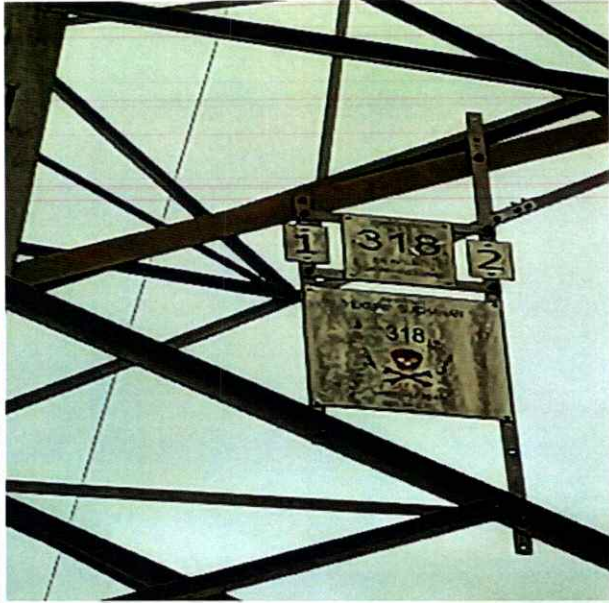
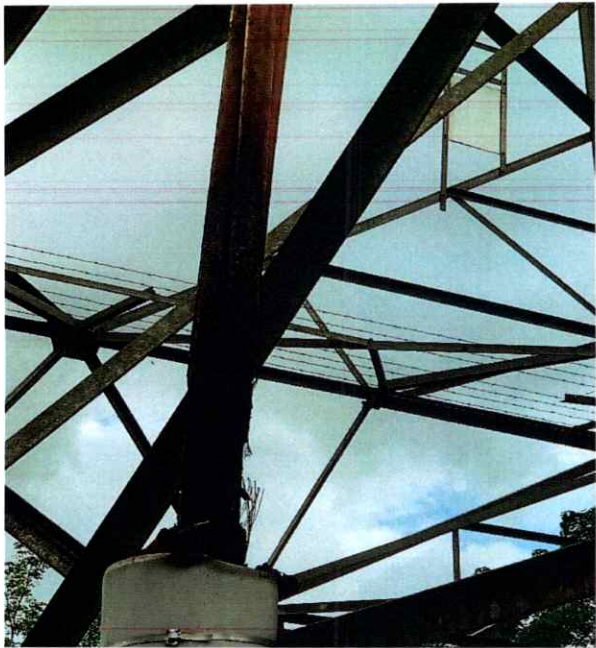


**GAC Picture: Approximately 800 to 900m inaccessible road to the tipping point for which concrete poles intended to be erected in the holes seen below had not been erected**





**Burned cable**



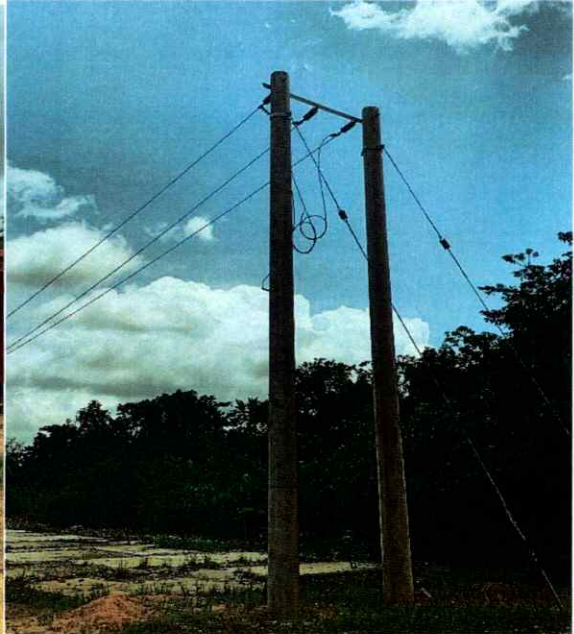
CAMON 30

23mm f/1.08 1/80s ISO51

**ZOIANTA transformer not energized  
connecting cable from the substation**

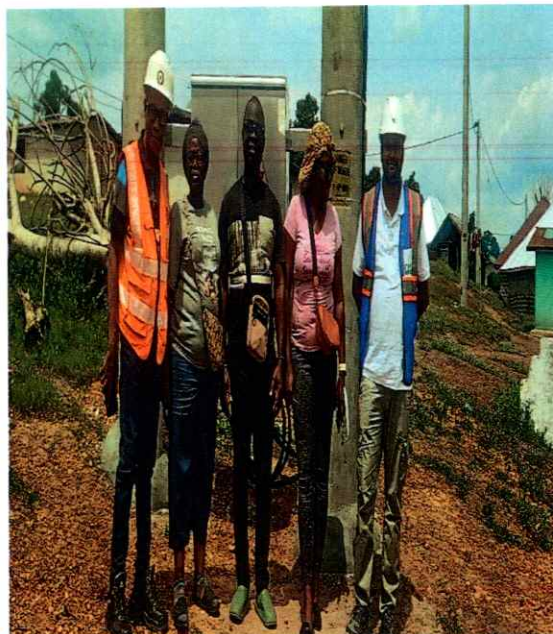


**Botota Substation Rising Point without**

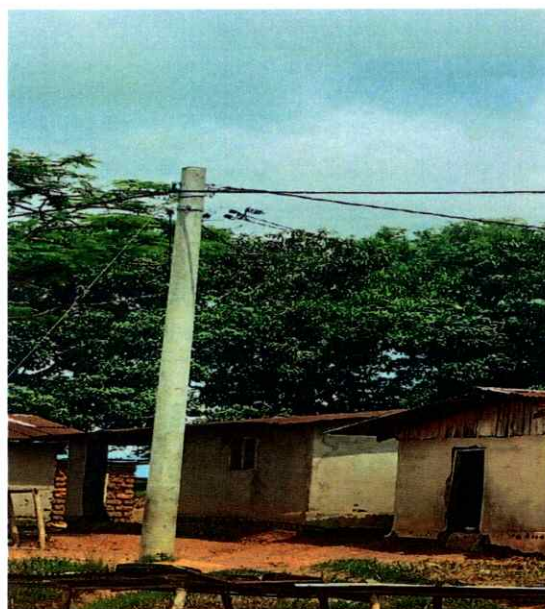




**GAC Picture:** Transformer installed  
in Bong but not energized



**GAC Picture:** Zakepah Substation Rising Point not connected Zuluyee town distribution line to home





**GAC Picture:** Service Line Connected to Home Gbedine Camp 3  
. MV, LV Pole, Line with transformer mounted

