



Management Letter

On the Financial Statements Audit of the Liberia Women Empowerment Project (LWEP)

For the Year Ended December 31, 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

Acronyms/ Abbreviations/ Symbol	Meaning
AFP	Audit Focal Person
AG	Auditor General
APA	Assistant Project Accountant
BRS	Bank Reconciliation Statement
CBL	Central Bank of Liberia
FCCA	Fellow Member of the Association of Chartered Certified Accountants
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
DSA	Daily Subsistence Allowance
FS	Financial Statements
GAC	General Auditing Commission
GoL	Government of Liberia
IA	Internal Auditor
IBRD	International Bank for Reconstruction and Development
IDA	International Development Association
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
LRA	Liberia Revenue Authority
LWEP	Liberia Women Empowerment Project
PFMU	Project Financial Management Unit
PIM	Project Implementation Manual
PPC	Public Procurement and Concessions Act
PIU	Project Implementation Unit
SPA	Senior Project Accountant

June 26, 2025

Hon. Gbeme Horace Kollie

Minister

Ministry of Gender, Children and Social Protection

Ellen Johnson Sirleaf Ministerial Complex, Congo Town

Monrovia, Liberia

Dear Hon. Kollie:

RE: MANAGEMENT LETTER ON THE FINANCIAL STATEMENTS AUDIT OF THE LIBERIA WOMEN EMPOWERMENT PROJECT (LWEP) FOR THE YEAR ENDED DECEMBER 31, 2024.

The financial statements of the Liberia Women Empowerment Project (LWEP) for the 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 GAC Act of 2014.

INTRODUCTION

The audit of the LWEP financial statements for the year ended December 31, 2024 has been completed; the purpose of this letter is to bring to your attention the findings that were revealed during the conduct of the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.

An audit also includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

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

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

Key Management Personnel

No	Name	Position	Tenure
1	Hon. Gbeme Horace Kollie	Minister of Gender, Children & Social Protection	FY 2024 to Present
2.	Madame Margaret M. Nigba	Project Manager / LWEP (Former)	FY 2024 to Present
2	Atty. Evelyn F. Barry	Project Manager / LWEP	FY 2024 to Present
3	Mr. Isaac H. Attiogbe	Financial Manager	FY 2024 to Present
4	Teah D. Reeves	Procurement Specialist	January to December 2024

Appreciation

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

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

Sincerely,

P. Garswa Jackson, Sr. FCCA, CFIP, CFC

Auditor General, R. L.

Monrovia, Liberia

June 2025

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Governance

1.1.1 No Evidence of Project Steering Committee Meeting Minutes

Criteria

- 1.1.1.1 Section I page 9 (1) of the Financing Agreement, states that "the National Steering Committee is Maintained, at all times during the implementation of the project, as the policy advisory and oversight body. The National Steering Committee shall be responsible, inter alia, for: (a) providing strategic and policy guidance on implementation of the project; (b) reviewing progress made towards achieving of project objectives and (c) facilitating coordination of project activities and removal of any obstacle(s) to the implementation of the project.

Observation

- 1.1.1.2 During the audit, we observed no evidence of periodic Steering Committee meetings as required.

Risk

- 1.1.1.3 The absence of a regular Steering Committee meetings may impair the strategic oversight activities of the committee.
- 1.1.1.4 Management may implement activities on a discretionary basis.

Recommendation

- 1.1.1.5 Management should liaise with the relevant authorities of the Steering Committee to ensure that regular meetings are held.
- 1.1.1.6 The Steering Committee should be made functional evidence of the conduct of periodic meetings, approval of major strategic decisions of Management, deliberation on strategic matters involving the project and documentation of meeting minutes and periodic activities reports.
- 1.1.1.7 Evidence of minutes of meetings and periodic activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.1.8 *Management acknowledges the findings; however, we wish to indicate that there was a Steering Committee Meeting conducted during the period. **Please see attached Exhibit I: Meeting Minutes.***

Auditor General's Position

- 1.1.1.9 We acknowledge Management's submission of a single meeting minutes of the Project Steering Committee after our audit execution. However, a single meeting minute does not authenticate a functional Steering Committee. Going forward, Management should liaise with the relevant authorities of the project Steering Committee to ensure that regular (at least quarterly) meetings are conducted. Evidence of periodic meeting minutes should be adequately documented and filed to facilitate future review.

1.2 Budged Management

1.2.1 No Evidence of Approval of Annual Workplan and Budget

Criteria

- 1.2.1.1 Section 4.7 page 18 of the revised PFMU Financial Procedures Manual of 2020 states "the Annual Workplan/Budget shall be forwarded to the Donors (The World Bank Team Leader for the Project) by 1st May for review and concurrence.

Observation

- 1.2.1.2 During the audit, we observed no evidence of No Objection or approval of the Annual Workplan and Budget for the period under audit.

Risk

- 1.2.1.3 In the absence of an approved work plan and budget, Management may undertake activities that may not be aligned with the project objectives.
- 1.2.1.4 Project deliverables may not be achieved up to approved specifications and within approved timelines.
- 1.2.1.5 Value for money may not be achieved and project resources may be subjected to misappropriation.

Recommendation

- 1.2.1.6 Going forward, Management should facilitate timely approval of the work plan and budget to ensure that project activities are executed consistent with approved budget and timeline for effective operations of projects. Evidence of an approved Workplan and Budget should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.1.7 *PFMU, as the fiduciary management arm of the project will not be inclined to proceed with processing transactions without an approved annual workplan and budget. Transactions are processed based on approved workplan and budget to ensure that project activities are executed accordingly. However, we are resubmitting the approved Annual Work Plan and Budget (AWPB) covering FY24 that indicates when the approval was given by the World Bank through its Task Team Leader (TTL), Audrey Sacks, on March 25, 2025. **Please see attached Exhibit II: Approved Workplan and Budget and TTL's Approval***

Auditor General's Position

- 1.2.1.8 We acknowledge Management's subsequent submission of approval of Annual Workplan and Budget through an email communication after our audit execution. However, Management provision of documents after our review, does not guarantee Management effective control of document management.
- 1.2.1.9 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner.

1.2.2 Irregularities Associated with the Delay in Project Implementation

Criteria

- 1.2.2.1 With support from the World Bank; the Liberia Women Empowerment project is geared towards enhancing women's empowerment by addressing social norms and improving access to livelihoods while building the capacity of national institutions. The LWEP project was approved by the World Bank on June 22, 2022 with a credit and grant amount of USD 44.6 Million. The aims of the project are:
- To foster positive social norms and community mobilization;
 - Enhancing basic services in health and education;
 - Promoting resilient livelihoods through community-led approaches;
 - Strengthening public institutions to advance gender equality; and
 - Project management, monitoring and evaluation

Observation

- 1.2.2.2 During the audit, we observed that the Liberia Women Empowerment Project (LWEP) was approved by the World Bank on June 22, 2022 with a credit and grant amount of USD 44.6 Million. We further observed the following irregularities associated with delay in the implementation of project deliverables:
- No evidence that the project activities have been implemented according to schedule under the Liberia Women Empowerment Project (LWEP) for Component 1 and 2.
 - There was a significant variance between the approved annual budget and the actual expenditures incurred during the period under audit. **See Table 1 below for details.**
 - No evidence that the Ministry of Gender Children and Social Protection (MGCSP) conducted training on Gender-Based Information Management System (GBIMS) and sex-disaggregated data collection for MGSCP, the Ministry of Agriculture and other Ministries.

Table 1: Irregularities Associated with the Delayed in Project Implementation

Activities	Project Allocation US\$ A	Approved Annual Amount US\$ B	Actual Expenditure US\$ C	Variance US\$ D=(B-C)
Fostering Positive Social Norms and Community Mobilization	8,000,000.00	3,015,336.00	0.00	3,015,336.00
Strengthening of Laboratory Capacity	5,400,000.00	1,573,100.00	0.00	1,573,100.00
Promoting Resilient Livelihoods through Community Led Approaches	23,600,000.00	0.00	0.00	0.00
Promoting Resilient Livelihoods through Community Led Approaches	4,000,000.00	1,714,000.00	511,245.00	1,202,755.00
Institutional Capacity Building Project Management, Coordination & Advocacy	3,600,000.00	961,791.00	766,763.00	195,028.00
Total	44,600,000.00	7,264,227.00	1,278,008.00	5,986,219.00

Risk

- 1.2.2.3 Failure of project management to ensure that services paid for are delivered in a timely manner, may lead to non-achievement of project objectives.
- 1.2.2.4 Project deliverables may not be implemented within the approved timelines. This may lead to increased overhead costs and non-achievement of project objectives.
- 1.2.2.5 Payments may be made for service not performed and value for money may be impaired.
- 1.2.2.6 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

- 1.2.2.7 Management should provide substantive justification why project deliverables have not been implemented consistent with approved specifications and timelines.

- 1.2.2.8 Management should assess the current status of the work performed, the contractor's capacity to complete the project components and deliverables and update the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.2.2.9 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.
- 1.2.2.10 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.
- 1.2.2.11 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

- 1.2.2.12 *Management takes note of this recommendation. However, Management will like to state that the contract between the Lead Service Provider (LSP), PLAN INTERNATIONAL, was signed in September 2024 after which PLAN submitted its Inception Report three months later. Since then, implementation has been ongoing in keeping with PLAN's Work Plan. The delay in contract signing affected our overall budget planning. **See Table Below.***

Table 1: Irregularities Associated with the Delay in Project Implementation

Activities	Project Allocation US\$ A	Approved Annual Amount US\$ B	Actual Expenditure US\$ C	Variance US\$ D=(B-C)	Management Response
<i>Fostering Positive Social Norms and Community Mobilization</i>	<i>8,000,000.00</i>	<i>3,015,336.00</i>	<i>0.00</i>	<i>3,015,336.00</i>	<i>The variance as a result of delay in the signing of the contract with the Lead Service Provider (PLAN Int'l)</i>
<i>Strengthening of Laboratory Capacity</i>	<i>5,400,000.00</i>	<i>1,573,100.00</i>	<i>0.00</i>	<i>1,573,100.00</i>	<i>The variance as a result of delay in the signing of the contract with</i>

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Activities	Project Allocation US\$ A	Approved Annual Amount US\$ B	Actual Expenditure US\$ C	Variance US\$ D=(B-C)	Management Response
					the Lead Service Provider (PLAN Int'l)
Promoting Resilient Livelihoods through Community Led Approaches	23,600,000.00	0.00	0.00	0.00	
Promoting Resilient Livelihoods through Community Led Approaches	4,000,000.00	1,714,000.00	511,245.00	1,202,755.00	Variance as a result of process leading to the signing of high value contract such as, Capacity Needs Assessment Contract, GBV Service Mapping and Mixed Method Agriculture Survey Contracts.
Institutional Capacity Building Project Management, Coordination & Advocacy	3,600,000.00	961,791.00	766,763.00	195,028.00	The difference is due to unspent salary payment for staff whose contracts were terminated and other operational expenses that were negotiated downward
Total	44,600,000.00	7,264,227.00	1,278,008.00	5,986,219.00	

- 1.2.2.13 *Also, there were trainings conducted on Gender-Based Information Management System (GBIMS). Sex-disaggregated data and GBIMS Training from November 20-22 2024 that brought together 15 Gender County Coordinators and nine (9) days M & E System Assessment Trainings for Monitoring Evaluation Learning and Knowledge (MELK) Workshop that brought together 50 participants from the MOGCSP and MOA. Please see attached Exhibit III: Training Report (Link attached: <https://lwepmilica.my.canva.site/>).*

Auditor General's Position

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

1.3 Financial Management

1.3.1 Non-Explanation of Material Variances

Criteria

- 1.3.1.1 Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017) provides that an entity that makes publicly available its approved budget(s) shall present a comparison of the budget amount for which it is held publicly accountable and actual amounts either as a separate additional financial statement of an additional budget columns in the statement of cash receipts and payments. The comparison of budget and actual amount shall present separately for each level of legislative oversight:
- By way of note disclosure, an explanation of material variances between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and cross reference to those documents is made in the notes.
- 1.3.1.2 Additionally, paragraph 1.7.12 of the Revised Cash Basis IPSAS (2017) provides that an explanation of the material differences between actual amounts and the budget amounts will assist users in understanding the reasons for material departure from the approved budget for which the entity is held accountable.

Observation

- 1.3.1.3 During the audit, we observed that Management did not include explanatory notes to the financial statements on material variance between budget and actual amounts. **See Table 2 below for details.**

Table 2: Non-Explanation of Material Variance between Approved Budget and Actual Expenditure

Component Activities	Amount Per Approved Annual US\$ Budget (A)	Amount Per Actual Expenditure US\$ (B)	Variance US\$ C=(A-B)
Project Management	7,264,227.00	1,278,008.00	5,986,219.00

Risk

- 1.3.1.4 Failure to include notes or explanation for material variances between budgetary and actual amounts in the financial statements may deny users of the financial statements' information needed to make informed decisions.
- 1.3.1.5 Fair presentation and full disclosure may be impaired.

Recommendation

- 1.3.1.6 Management should adjust the financial statements and include in the notes to the financial statements explanations for material variance(s) between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017). The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.3.1.7 Going forward, Management should ensure that full and adequate disclosures are made for material variance(s) between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017).

Management's Response

- 1.3.1.8 *The delay in contracts signing resulted to delay in payment to the LSP and other consultants which affected our overall budget planning and thus, the variances. **Please see attached Exhibit IV: Revised Financial Statement with notes included.***

Auditor General's Position

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

1.3.2 Variance between Drilldown / Ledger and Financial Statements

Criteria

- 1.3.2.1 Section 36(1) of PFM Act of 2009 as amended and restated 2019 states that "it is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instruction issued by the Minister".

Observation

- 1.3.2.2 During the audit, we observed that the total expenditure per the drilldown ledger amounted to US\$1,273,007.80, while total expenditure per the annual financial statements amounted to US\$1,278,008.00, resulting in a variance of US\$5,000.20. **See Table 3 below for details:**

Table 3: Variance between Drilldown Ledger and Financial Statements

Component Activities	Total Amount Per Drilldown (B) US\$	Amount Per Financial Statement (Actual Expenditure) (A) US\$	Variance C=(A-B) US\$
Component Activities	1,273,007.80	1,278,008.00	(5,000.20)

Risk

- 1.3.2.3 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated. A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.
- 1.3.2.4 Fair presentation and full disclosure of the financial statements may be impaired.

Recommendation

- 1.3.2.5 Management should account for the variance identified between the general ledger/drilldown and the financial statements catalogued in Table 2 above, and adjust the financial statements accordingly. The adjusted financial statements should be submitted to the Office of the Auditor General, as part of Management's response to this Management Letter.
- 1.3.2.6 Going forward, Management should perform periodic reconciliation among the general ledger/drilldown, trial balance and the financial statements. Variances identified should be investigated and adjusted were applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.
- 1.3.2.7 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger/drilldown. Subsequently, an automated linkage should be created among the general ledger, trial balance, and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.3.2.8 *Management acknowledges the Auditor's findings and have revise the drilldown. Please see attached Exhibit V: Revised Drilldown.*

Auditor General's Position

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

1.4 Cash Management

1.4.1 Irregularities Associated with Petty Cash

Criteria

- 1.4.1.1 safes or strong boxes provided for the safe custody of public moneys and valuables in a government agency's departments and offices in which such moneys or valuables are received and retained either temporarily or permanently, shall be fitted with two different locks, the keys or combinations of which shall be held by the head of government agency and the Controller".

Observation

- 1.4.1.2 During the audit, we observed the following irregularities associated with petty cash of the policy:
- No evidence of petty cash policy.
 - The facility in which the petty cash was domiciled was not protected by a metallic door
 - There was no restricted access to the facility in which the petty cash was kept.
 - There was no segregation of duties over those managing and those approving petty cash transactions.

Risk

- 1.4.1.3 In the absence of petty cash policy, the nature, threshold, storage, request, approval and replenishment of petty cash may be performed on a discretionary basis.
- 1.4.1.4 Petty cash may be susceptible to theft if maintained in an unsafe facility or exposed to unauthorized personnel.
- 1.4.1.5 In the absence of segregation of duties over managing and approval of petty cash transactions, petty cash may be subjected to misapplication and misappropriation.

Recommendation

- 1.4.1.6 Management should develop, approve and operationalize a petty cash policy to regulate the management of petty cash of the entity. The policy should include provisions for the following:
- Nature of petty cash transactions
 - The size of the petty cash/imprest
 - The threshold of petty cash transactions
 - The custodian and safe of petty cash

- Activities over processing petty cash and disbursement of petty cash transactions
 - Activities over replenishment of petty cash
- 1.4.1.7 Management should ensure that the facility used for storage of petty cash is protected by a metallic door and that petty cash should be maintained in a metallic safe. Management should also ensure that the facility is restricted to authorized persons at all times.
- 1.4.1.8 Management should facilitate segregation of duties over the storage, processing and approval of petty cash transactions. Petty cash transactions should be managed by an Accountant / Cashier, and approved by the Financial Manager.
- 1.4.1.9 Evidence of approved petty cash policy should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.1.10 *The Project Implementation Manual was presented to the auditor during the audit, with specific reference to pages 213-215 on petty cash handling policies. Management is again resubmitting a copy of the Project Implementation Manual page 213-215 for your reference. Also, we would like to indicate that the petty cash is kept in a safe which is a requirement. We have also attached a picture of the safe. **Please see attached Exhibit VI: Project Implementation Manual page 213-215 -Petty Cash Handling Policy and Photo of the Safe.***

Auditor General's Position

- 1.4.1.11 We reviewed the reference provided in Management's response for petty cash handling policy (pages 213-215). However, the reference provided relates to "Labor Influx and Working Condition (ESS2)" and not petty cash handling as asserted by Management. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

1.5 Personnel Management

1.5.1 Non-remittance of Withholding Taxes

Criteria

- 1.5.1.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".

- 1.5.1.2 Section 91. (a) of the revised Revenue Code of 2011 states that; A person required under the provisions of this Code or regulations hereunder to withhold, collect, segregate, account for, or pay over any tax or other revenues of the Republic addition to any other sanctions that may be provided by law, the person is subject to a fine of not more than US\$50,000.00, imprisonment for not more than one year, or both.

Observation

- 1.5.1.3 During the audit, we observed that Management did not remit the total amount of US\$39,000.00 as withholding taxes from vendors and contractors to the General Revenue Account. **See Appendices 1 for details.**

Risk

- 1.5.1.4 Failure to remit taxes withheld, may deny GoL of much needed tax revenue.
- 1.5.1.5 Management may be non-compliant with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 which may result in to penalties for late payment and failure to pay.
- 1.5.1.6 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.5.1.7 Management should provide substantive justification for not remitting withholding taxes to the General Revenue Account.
- 1.5.1.8 Going forward, Management should facilitate full remittance of withholding taxes to the General Revenue Account in keeping with Sections 91 and 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011. Evidence of remittance of withholding taxes including original copies of flag receipts and all other relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.5.1.9 *The assertion made by the auditor is misleading. During the audit, the auditor did not request for these tax payments but decided to report that Management did not remit withholding taxes from vendors and contractors to the General Revenue. Please see attached all taxes remitted to the Liberia Revenue Authority for the period under review. **Please see attached Exhibit VII: Liberia Revenue Authority Receipts and Bill of Taxes Remitted.***

Auditor General's Position

- 1.5.1.10 We reviewed the documents subsequently submitted by Management, after our audit execution. Therefore, we have adjusted the withholding tax transactions without supporting documents to (US\$39,000.00 – US\$19,166.67) US\$19,833.33 to be

accounted for by Management. Please see Appendix 1 for details. We therefore maintain our recommendation.

- 1.5.1.11 Further, Management should submit to the Office of the Auditor General, the outstanding supporting documentation for the withholding tax transactions catalogued in Appendix 1 below. The outstanding supporting records should be submitted to the Office of the Auditor General for validation within one (1) month upon the issuance of the Auditor General's Report to the National Legislature.

1.6 Procurement Management

1.6.1 Irregularities Associated with Procurement Management

Criteria

- 1.6.1.1 Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: "(1) Each Procurement Committee shall constitute a Bid Evaluation Panel with the required expertise as and when required to evaluate bids solicited by the Procuring Entity. (2) A Bid Evaluation Panel shall be responsible for the evaluation of bids in accordance with the predetermined and Published evaluation criteria as outlined to bidders in the bid documents in accordance with this Act and shall prepare and submit evaluation reports and recommendations for award for the consideration of the Procurement Committee or the Head of the Procuring Entity as provided in the Schedule".
- 1.6.1.2 Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: (1) "In order to participate in procurement proceedings, a bidder must qualify by meeting the criteria set by the Procuring Entity, which will normally include evidence of: (a) Professional and technical qualifications; (b) Equipment availability, where applicable; (c) Past performance; (d) After-sales service, where applicable; (e) Spare parts availability; (f) Legal capacity; (g) Financial resources and condition; and (h) Verification by the internal revenue authority of payment of taxes and social security contributions when due. (2) The qualification criteria set forth in subsection (1) of this Section shall be applied by examining, through investigation and collaboration with other relevant agencies, to ascertain whether or not the bidder meets the minimum qualification criteria established for the bid and not by using a point system for comparing the relative level of qualifications of participating bidders. (3) The Procuring Entity shall be entitled to demand qualification documentation from potential bidders in formal prequalification proceedings, or as a required component of a bid submission".

Observation

- 1.6.1.3 During the audit, we observe the following irregularities associated with the procurement system:

- No evidence of annual procurement plan updated and approved by the Bank.
- There was no evidence of periodic (quarterly and annual) procurement activities reports.

Risk

- 1.6.1.4 The absence of approved Procurement Plan may lead to discretionary expenditure, waste and impair value for money.
- 1.6.1.5 In the absence of quarterly and annual procurement activities reports, Management may be noncompliant with the PPC Act of 2005 as amended and restated in 2010.
- 1.6.1.6 Management may not adequately account for its procurement activities and impair effective monitoring of its procurement activities by the PPCC.

Recommendation

- 1.6.1.7 Management should facilitate the approval of annual procurement plan by the Bank. All unplanned procurement activities should be subsequently submitted to the Bank for approval before execution.
- 1.6.1.8 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports as required by the PPC Act of 2005 as amended and restated in 2010.
- 1.6.1.9 Management should ensure that for all transaction involving procurement of goods and services, valid Business Registration Certificate and valid Tax Clearance should be obtained as required by Part U.9. (4) of the Public Financial Management (PFM)Regulation of 2010 and Part V Section 62 (2) of the Public Procurement and Concession (PPC) Act of 2005 amended and restated in 2010.
- 1.6.1.10 Evidence of approved annual procurement plan, quarterly and annual procurement activities reports, and all relevant supporting procurement records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.6.1.11 *Management takes note of your recommendation. However, management would state that the relevant procurement documents were provided via email to the auditor. Kindly reference a copy of an email sent to gs david@gac.gov.lr on April 23, 2025 on the subject: FY24 Procurement Plan – LWEP and an update of LWEP procurement activities dated December 3, 2024. Notwithstanding, are again re-submitting the aforementioned documents for the auditor's review. **Please see attached Exhibit VIII a: Procurement Plan and Procurement Update VIII b.***

Auditor General's Position

- 1.6.1.12 The initial procurement plan submitted by Management during our audit execution as referenced in Management's response displayed no evidence of approval by the Procurement Specialist, Project Coordinator, the Minister of Gender, Children and Social Protection and the Bank as required. The procurement plan submitted in response to our draft Management Letter displayed no evidence of approval / no objection by the Bank. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.7 Expenditure Management

1.7.1 Expenditure without Evidence of Adequate Supporting Documents

Criteria

- 1.7.1.1 Regulation P.9 (2) of the Public Financial Management Act of 2009 as amended and restated 2019 states that "Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers."

Observation

- 1.7.1.2 During the audit, we observed no evidence of adequate supporting documents such as: receipts, delivery notes, goods received notes, etc. for expenditures totaling US\$36,560.00. **See Appendix 2 for details.**

Risk

- 1.7.1.3 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.7.1.4 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the project's funds.
- 1.7.1.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.7.1.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

- 1.7.1.7 Management should fully account for expenditure made without adequate supporting documents.

- 1.7.1.8 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, delivery notes, goods received notes, 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.
- 1.7.1.9 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

- 1.7.1.10 *The auditor's assertion that the aforementioned payments were made without adequate supporting documents is incorrect. All the aforementioned payments were made with all the requisite supporting documents. At no time are payments authorized or executed without proper verification and documentation, which include payment vouchers, invoices, delivery notes, and any other relevant supporting documents. It is possible that the documents were not readily accessible during the time of audit fieldwork due to filing or retrieval delays. The supporting documents are available at the PFMU and with the PIU; and, we are herewith attaching them for the auditor's review. **Please see attached Exhibit IX: Box File with Payment Vouchers.***

Auditor General's Position

- 1.7.1.11 We acknowledged Management's subsequent submission of liquidation reports for transactions without supporting documents amounting to US\$36,560.00 after our audit execution. However, Management provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.
- 1.7.1.12 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.

1.7.2 Unretired Travel Advances

Criteria

- 1.7.2.1 Section 29 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second granted with

the specific written approval of the official concerned, explaining the reasons thereof”.

Observation

- 1.7.2.2 During the audit, we observed no evidence of liquidation reports for foreign travel expenditures amounting to US\$13,023.00. See Appendix 3 for details.

Risk

- 1.7.2.3 Travel expenditures not appropriately retired/accounted for may lead to misappropriation of the project’s funds.
- 1.7.2.4 In the absence of travel activities reports, travel expenditure may be utilized for unapproved activities.

Recommendation

- 1.7.2.5 Management should account for travel expenditures comprehensively catalogued in Appendix 3 below, as part of Management’s response to this Management Letter.
- 1.7.2.6 Going forward, all incidental allowances should be duly retired/accounted for through the filling and subsequent approval of the travel settlement form. The form should be accompanied by original copies of receipts and travel activities reports to justify the regularity of the transactions.
- 1.7.2.7 Evidence of all travel expenditures records including travel settlement forms, original copies of receipts and travel activities reports should be adequately documented and filed to facilitate future review.

Management’s Response

- 1.7.2.8 *All adequate supporting documents are attached to the payment vouchers that were submitted to the audit team; however, we have resubmitted the payment vouchers with all supporting documents. **Please see attached Exhibit X: Payment Vouchers.***

Auditor General’s Position

- 1.7.2.9 We acknowledged Management’s subsequent submission of liquidation reports for travel expenses amounting to US\$13,023.00 after our audit execution. However, Management provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.
- 1.7.2.10 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.

1.8 Fixed Assets Management

1.8.1 Irregularities Associated with Fixed Asset Management

Criteria

- 1.8.1.1 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:
- 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

- 1.8.1.2 During the audit, we observed the following irregularities associated with the LWEP Fixed Assets Management System:
- The fixed assets register was not regularly updated.
 - The fixed assets register did not contain all the relevant columns
 - No evidence of periodic fixed assets verification by Management.
 - Some fixed assets were not coded.
 - Fixed assets in the given vicinity were not displayed as required by the PFM Act.
 - There was no evidence of movement of assets form.
 - Five vehicles purchased for the Ministry of Genders were not provided for audit verification.
 - Four Motor Bikes purchased for the Ministry of Genders were not provided for audit verification. **See Appendix 4 for details.**

Risk

- 1.8.1.3 Fixed assets register may be misstated (Over/understated).
- 1.8.1.4 Fixed assets may be damaged or impaired but their values are still on the books.
- 1.8.1.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.8.1.6 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.
- 1.8.1.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of project objectives.
- 1.8.1.8 Fixed assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.8.1.9 Management should account for fixed assets not made available for verification during our physical verification exercise catalogued in Appendix 4 below.
- 1.8.1.10 Going forward, Management should ensure that all assets are recorded and maintained in the register consistent with the fixed assets policy.
- 1.8.1.11 Management should ensure that the fixed assets register is updated to reflect the following; description, source of purchase, date of purchase, class, code, assignee, location, condition, original cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.8.1.12 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.
- 1.8.1.13 The Fixed Assets Register should be updated periodically to reflect all project's assets.
- 1.8.1.14 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.8.1.15 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.
- 1.8.1.16 A Movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of asset

Management's Response

- 1.8.1.17 *Management notes your recommendation. However, please see below management response relative to your observation:*
- 1.8.1.18 *No evidence of periodic fixed assets verification by Management. This recommendation is noted.*
- 1.8.1.19 *Some fixed assets were not coded. Those ones were procured in March 2025 which is beyond the audit period, and are being coded currently.*
- 1.8.1.20 *Fixed assets in the given vicinity were not displayed as required by the PFM Act Agreed, there were instances where a particular office desk and chairs were relocated from one office to another in the same PMU. Example, movement of the office chairs from the procurement and technical department to the conference room. Another example is movement of the M&E desk to the Social Specialist office.*

- 1.8.1.21 *There was no evidence of movement of assets form. This recommendation is noted.*
- 1.8.1.22 *Five vehicles purchased for the Ministry of Genders were not provided for audit verification.*
Two of the five vehicles assigned to the PMU were verified by the audit team. The FMO accompanied the auditor during the verification. However, the remaining three vehicles assigned to the MOGCSP were out in the field during the time of verification.
- 1.8.1.23 *Four Motor Bikes purchased for the Ministry of Gender were not provided for audit verification. These four motorbikes were procured and donated to the MOGCSP for use by the county team. The audit verification was done at the Central Office at the Ministry of Gender while the motorbikes are stationed in the counties.*

Auditor General's Position

- 1.8.1.24 Management's assertions did not adequately address the issues raised. Management did not account for fixed assets not made available for verification during our physical verification exercise catalogued in Appendix 4 below.
- Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.8.1.25 Further, 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.

1.9 STATUS OF PRIOR YEAR RECOMMENDATIONS (LWEP- 2023)

Implementation Level of Prior Year Audit Recommendations				
Auditee: LWEP				
Paragraph #	Issues	Responsible Party	Recommendations	Level of Implementation by Auditee Work Done
1.1.1	Expenditure without Evidence of Adequate Supporting Documents	LWEP Project Management	Management should fully account for expenditure made without adequate supporting documents. Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, delivery notes, goods received notes, 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.	Resolved We review the project financial statements and observed the issue was resolved.



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Implementation Level of Prior Year Audit Recommendations					
Auditee: LWEP					
Paragraph #	Issues	Responsible Party	Recommendations	Level of Implementation by Auditee	Work Done
1.1.2	Non-Explanation of Material Variance	LWEP Project Management	<p>Management should adjust the financial statements to account for the material variance between the budget and actual expenditure catalogued in table 1 above. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.</p> <p>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).</p>	Resolved	We review the project financial statements and observed the issue was resolved.
1.1.3	Non-remittance of Withholding Taxes	LWEP Project Management	<p>Management should provide substantive justification for not remitting withholding taxes to the LRA.</p> <p>Going forward, Management should facilitate full remittance of withholding taxes to the LRA in keeping with Sections 91 and 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011. Evidence of remittance of withholding taxes including original copies of</p>	Resolved	We review the project financial statements and observed the issue was resolved.

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Implementation Level of Prior Year Audit Recommendations				
Auditee: LWEP	Paragraph #	Issues	Responsible Party	Recommendations
				flag receipts and all other relevant supporting records should be adequately documented and filed to facilitate future review.
1.8.2		Delayed in Project Implementation	LWEP Project Management	<p>Management should facilitate timely commencement and execution of project activities consistent with the approved PFA and work plan.</p> <p>Management should facilitate adequate coordination, monitoring and evaluation of project activities to ensure project deliverables are implemented in a timely manner.</p>
				Unresolved
				We review the project financial statements and observed the issue was unresolved.



APPENDICES

Appendix 1: Non-remittance of withholding Taxes

Payee	Consultant's Position	Monthly Gross Salaries US\$	10% / 15% withholding amount US\$	# of Months(A)	Monthly Tax (B)	Annual Withholding Taxes C = (A*B) US\$
Margaret Muna Nigba	Project Coordinator	4,000.00	400.00	10	400.00	4,000.00
Isaac Hne Attiogbe	Financial Management Officer	3,000.00	300.00	12	300.00	3,600.00
Teah D. Reeves	Procurement Specialist	2,500.00	250.00	10	250.00	2,500.00
Cerue Konah Garlo	Capacity Building Technical Consultant	1,333.33	133.33	1	133.33	133.33
Cerue Konah Garlo	Capacity Building Technical Consultant	4,000.00	400.00	3	400.00	1,200.00
Jutomue Stanford Flomo	Social Specialist	1,066.66	106.67	1	106.67	106.67
Jutomue Stanford Flomo	Social Specialist	3,200.00	320.00	3	320.00	960.00
Lisa T. Disay	Communication & Engagement officer	2,600.00	260.00	12	260.00	3,120.00
Edward P. Borloh	M & E Specialist	3,200.00	320.00	12	320.00	3,840.00
Oliver M. Lavelah	Livelihood Specialist	3,200.00	320.00	10	320.00	3,200.00
Evelyn F. Barry	Gender Specialist	3,200.00	320.00	10	320.00	3,200.00
Winittee Anderson	Administrative Assistance	1,200.00	120.00	10	120.00	1,200.00
Boakai Z. Sonnie	Driver	550.00	55.00	10	55.00	550.00
James J. Kpleh	Driver	550.00	55.00	10	55.00	550.00
D. Enoch Foday	Environmental Specialist	3,200.00	320.00	10	320.00	3,200.00
Jeraline Newton	Procurement Assistant	800.00	80.00	1	80.00	80.00
Jeraline Newton	Procurement Assistant	1,200.00	120.00	3	120.00	360.00
Milica Radivajevie	PR Beog/M&E Technical Consultant	8,000.00	1,200.00	6	1,200.00	7,200.00

Payee	Consultant's Position	Monthly Gross Salaries US\$	10% / 15%withholding amount US\$	# of Months(A)	Monthly Tax (B)	Annual Withholding Taxes C = (A*B) US\$
Total:		46,799.99	5,080.00		5,080.00	39,000.00

Appendix 2: Expenditure without Evidence of Adequate Supporting Document

Transaction Date	Journal No.	Transaction Reference	Vendors / Payees	Description	Amount US\$
5/30/2024	120	2024/053	Trans: Evelyn Barry	Operating Costs	750.00
10/16/2024	214	2024/115	trans-Isaac Attiogbe	Operating Costs	120.00
10/16/2024	216	2024/116	trans-Isaac Attiogbe	Operating Costs	1,590.00
10/16/2024	215	2024/117	trans-Isaac Attiogbe	Operating Costs	2,536.00
12/9/2024	270	2024/175	DSA-Wiinitee Anderson	Operating Costs	5,824.00
12/11/2024	255	2024/176	Part Trans-I. Attiogbe	Operating Costs	3,940.00
7/2/2024	163	LWE/008	Unspent Trans: I. Attiogbe	Operating Costs	6,000.00
5/28/2024	119	2024/051	Trans,hall etc:I Attiogbe	Operating Costs	1,600.00
5/28/2024	119	2024/051	Trans,hall etc:I Attiogbe	Operating Costs	12,000.00
5/28/2024	119	2024/051	Trans,hall etc:I Attiogbe	Operating Costs	200.00
5/28/2024	119	2024/051	Trans, hall etc: I Attiogbe	Operating Costs	2,000.00
Total					36,560.00

Appendix 3: Unretired Travel Advances

No.	Description	Payee	Transaction Date	Voucher No.	Check No.	Expenditure Code	Amount US\$
1	Payment as air ticket for one round trip air ticket to Cape Town, South Africa to attend the SVRI forum 2024 from October 19-28, 2024 as per documents attached under the LWEP	Safe Travel & Tours	Oct. 30, 2024	LWEP/2024/125	300884	410	2,673.00
2	Payment for three air tickets for 6 participants on a study	Safe	Dec. 10, 2024	LWEP/2024/167	300927	520	8,370.00



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No.	Description	Payee	Transaction Date	Voucher No.	Check No.	Expenditure Code	Amount US\$
	visit to Rwanda to depart on Nov. 16th and return 23rd Nov. 2024 as per documents attached under the LWEP	Travel & Tours					
	Payment as air ticket for two participants attending the Sustainable Public Procurement Training (SPP) at GIMPA, Accra, Ghana from September 9-13, 2024 as per documents attached under the LWEP	Safe Travel & Tours					
3			Sept. 18, 2024	LWEP/2024/102	189838	410	1,980.00
Total							13,023.00

Appendix 4: Irregularities Associated with Fixed Asset Management

NO.	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCHASE PRICE	PRUCHASE DATE	ASSET NAME	BRAND	AUTOBAR CODE	CONSTOD IAN	ASSET TYPE	VENDOR	CONDITIO N
1	GSA-MOGCSP-LWEP-ED-420-8	Executive Office Desk	Executive Office Desk - 160 CM	N/A	N/A	Executive Office Set	Executive Office Desk	No	Unassigned	Furniture	N/A	New
2	GSA-MOGCSP-LWEP-EC-420-14	Executive Chair	Executive Chair	N/A	N/A	Executive Office Chair	N/A	No	Unassigned	Furniture	N/A	New
3	GSA-MOGCSP-LWEP-RC-420-8	Visitor Chair	Visitor Chair	N/A	N/A	Visitor Chair	N/A	No	Unassigned	Furniture	N/A	New
4	GSA-MOGCSP-LWEP-FC-420-6	SKU: ZFMETCUP	Metal Cupboard	N/A	N/A	Metal Cupboard	Planet PC	No	Unassigned	Equipment	N/A	New
5	GSA-MOGCSP-	23D6840416	RFR-120S-1	N/A	N/A	Ice Box	Roch	No	Unassigned	Machinery	N/A	New

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NO.	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCH ASE PRICE	PRUCHA SE DATE	ASSET NAME	BRAND	AUTOBAR CODE	CONSTOD IAN	ASSET TYPE	VEND OR	CONDITI ON
	LWEP-IBSS-740-2											
6	GSA- MOGCSP- LWEP-CM- 600-1	CNBRR64107	SHNGC- 1601-02	N/A	N/A	Mini-Color Printer	Canon	No	Unassigned	Equipmen t	N/A	New
7	GSA- MOGCSP- LWEP-SP- 600-2	SN: 0002376	GM-15C	N/A	N/A	Shredder	Master Plus	No	Unassigned	Equipmen t	N/A	New
8	GSA- MOGCSP- LWEP-AC- 031-7	1KK00901GJ NP- 0A6DJJ30304	AS09CA 1200BTU	N/A	N/A	Air Conditione r	Hisense	No	PMU Office	Equipmen t	N/A	New
9	GSA- MOGCSP- LWEP-MLT- 297-5	PF-4AGRPS	P/N:SL11H77 345	N/A	N/A	Computer	ThinkPad (Lenovo Slovakla)	No	Unassigned	Hardware	N/A	New
10	MGCSP/LWEP -VCLE/01	MHFDX8FX8P 0129865	2023 - Black Fortuner	N/A	N/A	Vehicle	TOYOTA- FORTUNE R	No	Unassigned	Machiner y	N/A	New
11	GSA- MOGCSP- LWEP-ED- 420-3	Executive Office Desk	Executive Office Desk - 140 CM	N/A	N/A	Simi- Executive office set	Executive Office Desk	No	Isaac Hne Attigobe	Furniture	N/A	New
12	GSA- MOGCSP- LWEP-EC- 420-3	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Isaac Hne Attigobe	Furniture	N/A	New



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NO.	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCH ASE PRICE	PRUCHA SE DATE	ASSET NAME	BRAND	AUTOBAR CODE	CONSTOD IAN	ASSET TYPE	VEND OR	CONDITI ON
13	GSA- MOGCSP- LWEP-RC- 420-4	Visitor Chair	Visitor Chair	N/A	N/A	Visitor Chair	N/A	No	Isaac Hne Attiogbe	Furniture	N/A	New
14	GSA- MOGCSP- LWEP-FC- 420-3	SKU: ZFMETCUP	Metal Cupboard	N/A	N/A	Metal Cupboard	Planet PC	No	Isaac Hne Attiogbe	Equipmen t	N/A	New
15	GSA- MOGCSP- LWEP-AC- 031-3	1KK00901GJ NP- 0A6DJJ30122	AS09CA 9000BTU	N/A	N/A	Air Conditione r	Hisense	No	Isaac Hne Attiogbe	Equipmen t	N/A	New
16	GSA- MOGCSP- LWEP-MLT- 297-3	PF-4AGWS9	P/N:SL11H77 345	N/A	N/A	Computer	ThinkPad (Lenovo Slovakla)	No	Isaac Hne Attiogbe	Hardware	N/A	New
17	GSA- MOGCSP- LWEP-MLCD- 297-2	3CM22826H M	HP M24f FHD	N/A	N/A	Computer Extension Screen	HP	No	Isaac Hne Attiogbe	Hardware	N/A	New
18	GSA- MOGCSP- LWEP-SP- 600-1	SN: 0002265	GM-15C	N/A	N/A	Shredder	Master Plus	No	Isaac Hne Attiogbe	Equipmen t	N/A	New
19	GSA- MOGCSP- LWEP-S-420- 1	Office Safe	Office Safe	N/A	N/A	Mini-Safe		No	Isaac Hne Attiogbe	Equipmen t	N/A	New



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NO.	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCHASE PRICE	PRCHASE DATE	ASSET NAME	BRAND	AUTOBAR CODE	CONSTOD IAN	ASSET TYPE	VENDOR	CONDITI ON
20	GSA- MOGCSP- LWEP-UPS- 297-1	SN:21102209 00382	LW-UPS1250	N/A	N/A	Alternative Power Supply (UPS)	UPS	No	Isaac Hne Attiogbe	Equipment	N/A	New
21	GSA- MOGCSP- LWEP-ED- 420-1	Executive Office Desk	Executive Office Desk - 140 CM	N/A	N/A	Simi- Executive office set	Executive Office Desk	No	Unassigned	Furniture	N/A	New
22	GSA- MOGCSP- LWEP-EC- 420-1	Visitor Chair	Visitor Chair	N/A	N/A	Visitor Chair	N/A	No	Unassigned	Furniture	N/A	New
23	GSA- MOGCSP- LWEP-RC- 420-1	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Unassigned	Furniture	N/A	New
24	GSA- MOGCSP- LWEP-FC- 420-1	SKU: ZFMETCUP	Metal Cupboard	N/A	N/A	Metal Cupboard	Planet PC	No	Unassigned	Equipment	N/A	New
25	GSA- MOGCSP- LWEP-AC- 031-1	1KK00901GJ NP- 0A6DJJ30621	AS09CA 9000BTU	N/A	N/A	Air Conditione r	Hisense	No	Unassigned	Equipment	N/A	New
26	GSA- MOGCSP- LWEP-MLT- 297-1	PF4AGVHP	Lenovo ThinkPad E16	N/A	N/A	Computer	ThinkPad (Lenovo Slovakia)	No	Unassigned	Hardware	N/A	New



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NO.	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCH ASE PRICE	PRUCHA SE DATE	ASSET NAME	BRAND	AUTOBAR CODE	CONSTOD IAN	ASSET TYPE	VEND OR	CONDITI ON
27	GSA- MOGCSP- LWEP-MLCD- 297-1	3CM228239X	HP M24f FHD	N/A	N/A	Computer Extension Screen	HP computer extension	No	Unassigned	Hardware	N/A	New
28	MGCSP/LWEP /APC-UPS/04	SN:21102209 00352	LW-UPS1250	N/A	N/A	Alternative Power Supply (UPS)	UPS	No	PMU Office	Equipmen t	N/A	New
29	GSA- MOGCSP- LWEP-MLCD- 297-11	PF-4HL4FK	Lenovo ThinkPad E16	N/A	N/A	Computer	ThinkPad (Lenovo Slovakia)	No	Winittee /Administra tive Assistant	Hardware	N/A	New
30	GSA- MOGCSP- LWEP-WS- 420-2	Work Station	Work Station	N/A	N/A	Work Station	Executive Office Desk	Yes	Winittee /Administra tive Assistant	Furniture	N/A	New
31	GSA- MOGCSP- LWEP-EC- 420-16	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Winittee /Administra tive Assistant	Furniture	N/A	New
32	GSA- MOGCSP- LWEP-WS- 420-1	Work Station	Work Station	N/A	N/A	Work Station	Executive Office Desk	No	Winittee /Administra tive Assistant	Furniture	N/A	New
33	GSA- MOGCSP- LWEP-AC- 031-8	1KK00901GJ NP- 0A6DJJ30585	AS09CA 9000BTU	N/A	N/A	Air Conditione r	Hisense	No	Winittee /Administra tive Assistant	Equipmen t	N/A	New



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NO.	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCH ASE PRICE	PRUCHA SE DATE	ASSET NAME	BRAND	AUTOBAR CODE	CONSTOD IAN	ASSET TYPE	VEND OR	CONDITI ON
34	GSA- MOGCSP- LWEP-EC- 420-15	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Winittee /Administra tive Assistant	Furniture	N/A	New
35	GSA- MOGCSP- LWEP-MLT- 297-8	PF4HWS5Z	Lenovo ThinkPad E16	N/A	N/A	Computer	ThinkPad (Lenovo Slovakia)	No	Winittee /Administra tive Assistant	Hardware	N/A	New
36	GSA- MOGCSP- LWEP-ED- 420-7	Executive Office Desk	Executive Office Desk - 140 CM	N/A	N/A	Simi- Executive office set	Executive Office Desk	No	Oliver Lavelah	Furniture	N/A	New
37	GSA- MOGCSP- LWEP-EC- 420-13	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Oliver Lavelah	Furniture	N/A	New
38	GSA- MOGCSP- LWEP-RC- 420-6	Visitor Chair	Visitor Chair	N/A	N/A	Visitor Chair	N/A	No	Oliver Lavelah	Furniture	N/A	New
39	GSA- MOGCSP- LWEP-MLT- 297-7	PFWYGL	Lenovo ThinkPad E16	N/A	N/A	Computer	ThinkPad (Lenovo Slovakia)	No	Oliver Lavelah	Hardware	N/A	New
40	GSA- MOGCSP- LWEP-FC- 420-5	SKU: ZFMETCUP	Metal Cupboard	N/A	N/A	Metal Cupboard	Planet PC	No	Oliver Lavelah	Equipment	N/A	New



NO.	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCH ASE PRICE	PRUCHA SE DATE	ASSET NAME	BRAND	AUTOBAR CODE	CONSTOD IAN	ASSET TYPE	VEND OR	CONDITI ON
41	GSA- MOGCSP- LWEP-ED- 420-5	Executive Office Desk	Executive Office Desk - 140 CM	N/A	N/A	Simi- Executive office set	Executive Office Desk	No	D. Enoch Foday	Furniture	N/A	New
42	GSA- MOGCSP- LWEP-EC- 420-11	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	D. Enoch Foday	Furniture	N/A	New
43	GSA- MOGCSP- LWEP-RC- 420-7	Visitor Chair	Visitor Chair	N/A	N/A	Visitor Chair	N/A	No	D. Enoch Foday	Furniture	N/A	New
44	GSA- MOGCSP- LWEP-AC- 031-6	1KK00901GJ NP- 0A6DJJ30525	AS09CA 9000BTU	N/A	N/A	Air Conditione r	Hisense	No	D. Enoch Foday	Equipment	N/A	New
45	GSA- MOGCSP- LWEP-MLT- 297-4	PF4HWYDS	Lenovo ThinkPad E16	N/A	N/A	Computer	ThinkPad (Lenovo Slovakla)	No	D. Enoch Foday	Hardware	N/A	New
46	GSA- MOGCSP- LWEP-ED- 420-6	Executive Office Desk	Executive Office Desk - 140 CM	N/A	N/A	Simi- Executive office set	Executive Office Desk	No	P. Edward Borloh	Furniture	N/A	New
47	GSA- MOGCSP- LWEP-EC- 420-12	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	P. Edward Borloh	Furniture	N/A	New
48	GSA- MOGCSP- LWEP-RC-	Visitor Chair	Visitor Chair	N/A	N/A	Visitor Chair	N/A	No	P. Edward Borloh	Furniture	N/A	New



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	420-5											
49	GSA- MOGCSP- LWEP-MLT- 297-6	PF4HHB7Q	Lenovo ThinkPad E16	N/A	N/A	Computer	ThinkPad (Lenovo Slovakia)	No	P. Edward Borloh	Hardware	N/A	New
50	GSA- MOGCSP- LWEP-ED- 420-9	Executive Office Desk	Executive Office Desk - 140 CM	N/A	N/A	Simi- Executive office set	Executive Office Desk	No	Everlyn Barry	Furniture	N/A	New
51	GSA- MOGCSP- LWEP-EC- 420-17	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Everlyn Barry	Furniture	N/A	New
52	GSA- MOGCSP- LWEP-RC- 420-9	Visitor Chair	Visitor Chair	N/A	N/A	Visitor Chair	N/A	No	Everlyn Barry	Furniture	N/A	New
53	GSA- MOGCSP- LWEP-AC- 031-9	1KK00901GJ NP- 0A6DJJ30316 5	AS09CA 9000BTU	N/A	N/A	Air Conditione r	Hisense	No	Everlyn Barry	Equipmen t	N/A	New
54	GSA- MOGCSP- LWEP-MLT- 297-8	PF4HWQRD	Lenovo ThinkPad E16	N/A	N/A	Computer	ThinkPad (Lenovo Slovakia)	No	Everlyn Barry	Hardware	N/A	New
55	GSA- MOGCSP- LWEP-ED- 420-2	Executive Office Desk	Executive Office Desk - 140 CM	N/A	N/A	Simi- Executive office set	Executive Office Desk	No	Lisa Diasay	Furniture	N/A	New



NO.	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCH ASE PRICE	PRUCHA SE DATE	ASSET NAME	BRAND	AUTOBAR CODE	CONSTOD IAN	ASSET TYPE	VEND OR	CONDITI ON
56	GSA- MOGCSP- LWEP-EC- 420-2	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Lisa Diasay	Furniture	N/A	New
57	GSA- MOGCSP- LWEP-RC- 420-2	Visitor Chair	Visitor Chair	N/A	N/A	Visitor Chair	N/A	No	Lisa Diasay	Furniture	N/A	New
58	GSA- MOGCSP- LWEP-FC- 420-2	SKU: ZFMETCUP	Metal Cupboard	N/A	N/A	Metal Cupboard	Planet PC	No	Lisa Diasay	Equipmen t	N/A	New
59	GSA- MOGCSP- LWEP-AC- 031-2	1KK00901GJ NP- 0A6DJJ30092	AS09CA 9000BTU	N/A	N/A	Air Conditione r	Hisense	No	Lisa Diasay	Equipmen t	N/A	New
60	GSA- MOGCSP- LWEP-MLT- 297-2	PF4HWQAR	Lenovo ThinkPad E16	N/A	N/A	Computer	ThinkPad (Lenovo Slovakia)	No	Lisa Diasay	Hardware	N/A	New
61	GSA- MOGCSP- LWEP-ED- 420-4	Executive Office Desk	Executive Office Desk - 140 CM	N/A	N/A	Simi- Executive office set	Executive Office Desk	No	TBA	Furniture	N/A	New
62	GSA- MOGCSP- LWEP-EC- 420-4	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	TBA	Furniture	N/A	New
63	GSA- MOGCSP- LWEP-RC-	Visitor Chair	Visitor Chair	N/A	N/A	Visitor Chair	N/A	No	TBA	Furniture	N/A	New



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NO.	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCHASE PRICE	PRCHASE DATE	ASSET NAME	BRAND	AUTOBAR CODE	CONSTOD IAN	ASSET TYPE	VENDOR	CONDITI ON
	420-3											
64	GSA- MOGCSP- LWEP-AC- 031-5	1KK00901GJ NP- 0A6DJJ30142	AS09CA 9000BTU	N/A	N/A	Air Conditioner	Hisense	No	TBA	Equipment	N/A	New
65	GSA- MOGCSP- LWEP-FC- 420-4	SKU: ZFMETCUP	Metal Cupboard	N/A	N/A	Metal Cupboard	Planet PC	No	TBA	Equipment	N/A	New
66	GSA- MOGCSP- LWEP-MLT- 297-9	PF4HXOGT	Lenovo ThinkPad E16	N/A	N/A	Computer	ThinkPad (Lenovo Slovakia)	No	TBA	Hardware	N/A	New
67	GSA- MOGCSP- LWEP-ED- 420-2	Conference Table	Conference Table	N/A	N/A	Conference Table	Executive Office Desk	No	TBA	Furniture	N/A	New
68	GSA- MOGCSP- LWEP-EC- 420-5	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Conference Room	Furniture	N/A	New
69	GSA- MOGCSP- LWEP-EC- 420-6	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Conference Room	Furniture	N/A	New
70	GSA- MOGCSP- LWEP-EC- 420-7	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Conference Room	Furniture	N/A	New



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71	GSA- MOGCSP- LWEP-EC- 420-8	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Conference Room	Furniture	N/A	New
72	GSA- MOGCSP- LWEP-EC- 420-9	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Conference Room	Furniture	N/A	New
73	GSA- MOGCSP- LWEP-EC- 420-10	Semi- Executive Chair	Semi- Executive Chair	N/A	N/A	Semi Executive Office Chair	N/A	No	Conference Room	Furniture	N/A	New
74	GSA- MOGCSP- LWEP-PD-297	X89E370015 0	H973B	N/A	N/A	Projector	China	No	Conference Room	Equipmen t	N/A	New
75	GSA- MOGCSP- LWEP-CM- 600-2	LFBZ0000025 987	F281350	N/A	N/A	Giant-Size Printer	Canon	No	PMU Office lobby	Equipmen t	N/A	New
76	GSA- MOGCSP- LWEP-UPS- 297-3	SN:21102209 00314	LW-UPS1250	N/A	N/A	Alternative Power Supply (UPS)	UPS	No	PMU Office lobby	Equipmen t	N/A	New
77	GSA- MOGCSP- LWEP-IBSS- 740-1	23D6840618	RFR-120S-1	N/A	N/A	Ice Box	Roch	No	PMU Office - Kitchen Room	Machiner y	N/A	New
78	GSA- MOGCSP- LWEP-GEN- 690-1	S/N: 3943700001 2	JP30	N/A	N/A	Generator	Perkins	Yes	PMU Office - Gen Room	Machiner y	N/A	New



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79	GSA-MGCSP-03-4	JTEEB71J70F020979	2023-White-Land Cruiser	N/A	N/A	Vehicle	TOYOTA	No	PMU Office - Utility	Machiner y	N/A	New
80	GSA-MOGCSP-MLT-297-3	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	MIKE F. DAVID	Hardware	N/A	New
81	GSA-MOGCSP-MLT-297-2	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	SYLVA B. BROWN	Hardware	N/A	New
82	GSA-MOGCSP-	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	STEVEN YEKEH	Hardware	N/A	New
83	GSA-MOGCSP-	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	S. NAGBEH JARTEH	Hardware	N/A	New
84	GSA-MOGCSP-	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	N/a	Hardware	N/A	New
85	GSA-MOGCSP-AUG-MLT-297-1	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	EDWINA M. T. BUCKETT	Hardware	N/A	New
86	GSA-MOGCSP-AUG-MLT-297-7	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	BRANICE B. WOART	Hardware	N/A	New
87	GSA-MOGCSP-PRO-MLT-297-1	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	LANFIA M. WARRANTY	Hardware	N/A	New
88	GSA-MOGCSP	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	KOKO KIKEH	Hardware	N/A	New



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89	GSA- MOGCSP- WED-MLT- 297-2	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	JESSIE M. JAMES	Hardware	N/A	New
90	GSA- MOGCSP-- WED-MLT- 297-1	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	STEPHEN YEKEH	Hardware	N/A	New
91	GSA- MOGCSP-	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	AMARA B. KANNEH	Hardware	N/A	New
92	GSA- MOGCSP-	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	SAMUEL EKENEMAH	Hardware	N/A	New
93	GSA-MOGCSP	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	TOGAR TARPEH	Hardware	N/A	New
94	GSA- MOGCSP-	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	EMMETTE KAYE	Hardware	N/A	New
95	GSA- MOGCSP- CSD-MLT- 297-1	N/A	N/A	N/A	N/A	THINPAD	LENOVO	No	DAVID G. PAYEDOE	Hardware	N/A	New
96	GSA- MOGCSP- DMA-MLT- 297-2	N/A	N/A	N/A	N/A	THINPAD	LENOVO	No	BRENDA BENSON	Hardware	N/A	New
97	GSA- MOGCSP-	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	JOSIAH DOMAH	Hardware	N/A	New
98	GSA- MOGCSP-	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	JERELINE NEWTON	Hardware	N/A	New



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	PRO-MLT- 297-3											
99	GSA- MOGCSP- AMG-MLT- 297-1	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	OPHELIA J. S. KENNEDY	Hardware	N/A	New
100	GSA- MOGCSP- AMA-MLT- 297-1	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	TEBEH A. M. GLAY	Hardware	N/A	New
101	GSA-MS-MLT- 297-3	N/A	N/A	N/A	N/A	THINKPAD	LENOVO	No	N/a	Hardware	N/A	New
102	GSA- MOGCSP- DMG-MLT- 297-2	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	AUGUSTINE MASSAKOR YON	Hardware	N/A	New
103	GSA- MOGCSP- DMG-MLT- 297-1	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	LAURA GOLAKEH	Hardware	N/A	New
104	GSA-MOGCSP	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	BILL F. TAMBA	Hardware	N/A	New
105	GSA-MOGCSP	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	FERDRICK S. COOPER	Hardware	N/A	New
106	GSA- MOGCSP-FIN- M-297-1	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	HEZEKIAH T. LOGAN	Hardware	N/A	New
107	GSA- MOGCSP-	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	AGNES S.C. MARSHALL	Hardware	N/A	New



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	AMRPP-MLT- 297-1											
108	GSA-MOGCSP	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	ALEX DEVINE	Hardware	N/A	New
109	GSA-MOGCSP	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	EBENEZER ZONOE	Hardware	N/A	New
110	GSA-MOGCSP	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	D. WEBSTER CASSELL	Hardware	N/A	New
111	GSA-MOGCSP	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	CURTIS V. DORLEY	Hardware	N/A	New
112	GSA- MOGCSP- MLT-297-1	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	ROBERT TAYLOR	Hardware	N/A	New
113	GSA- MOGCSP-HR- MLT-297-2	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	CELESTINE C. WISSEH	Hardware	N/A	New
114	GSA- MOGCSP-M- MLT-297-1	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	GBEME HORACE	Hardware	N/A	New
115	GSA-MOGCSP	N/A	N/A	N/A	N/A	THINK BOOK	LAPTOP	No	ANTHONY BORLAY	Hardware	N/A	New
116	GSA- MOGCSP-HR- MLCD-297-1	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	JIMMY TAMBA	Hardware	N/A	New



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117	GSA- MOGCSP-FIN- MLCD-297-3	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	LORPU F. STEVENS	Hardware	N/A	New
118	GSA-MOGCSP	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	BILL F. TAMBA	Hardware	N/A	New
119	GSA- MOGCSP- DMG-ML-CD- 297-3	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	AUGUSTINE MASSALCO NYON	Hardware	N/A	New
120	GSA- MOGCSP- M&E-MLCD- 297--1	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	ROBERT TAYLOR	Hardware	N/A	New
121	GSA- MOGCSP- PROC-MLCD- 297-1	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	FRANCIS Z. KPAN	Hardware	N/A	New
122	GSA- MOGCSP- WED-MLT- CD-297-2	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	STEPHEN YEKEH	Hardware	N/A	New
123	GSA- MOGCSP- WED-MLT- CD-297-1	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	STEPHEN YEKEH	Hardware	N/A	New



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124	GSA- MOGCSP- AMG-MLCD- 297-1	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	JOSPHINE D. DUGBO	Hardware	N/A	New
125	GSA-MOGCSP	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	ROSE TAWEH	Hardware	N/A	New
126	GSA-MOGCSP	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	ALFREDA JACOBS	Hardware	N/A	New
127	GSA- MOGCSP-MS- MLCD-297-1	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	SYLVIA B. PAYE	Hardware	N/A	New
128	GSA- MOGCSP- CSD-ML-CD- 297-2	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	REBECCA M. BABA	Hardware	N/A	New
129	GSA- MOGCSP-- FIN-MLCD- 297-1	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	Elizabeth Hne	Hardware	N/A	New
130	GSA-MOGCSP	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	N/a	Hardware	N/A	New



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131	GSA- MOGCSP- POL/RE- MLCD-297-1	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	FRANCES KREKU	Hardware	N/A	New
132	GSA- MOGCSP- PPRM-ML-CD- 2976	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	N/a	Hardware	N/A	New
133	GSA- MOGCSP-P- MLT-CD-297- 1	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	N/a	Hardware	N/A	New
134	GSA-MOGCSP	N/A	N/A	N/A	N/A	HP DESKTOP (CPU) & MONITOR	Desktop	No	N/a	Hardware	N/A	New
135	GSA -MGCSP- GSD-CM-6004	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	David Payedoe	Hardware	N/A	New
136	GSA -MGCSP- FIN-CM-600	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Hezekiah Logan	Hardware	N/A	New
137	GSA -MGCSP- WED-CM-600- 2	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	N/a	Hardware	N/A	New
138	GSA -MGCSP- AGU-CM-600- 1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Edwina Buckett	Hardware	N/A	New
139	GSA -MGCSP- ADG-CM-600- 3	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Wondaneh Lymas	Hardware	N/A	New



NO.	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCH ASE PRICE	PRUCHA SE DATE	ASSET NAME	BRAND	AUTOBAR CODE	CONSTOD IAN	ASSET TYPE	VEND OR	CONDITI ON
140	GSA -MGCSP- PROC-CM- 600-1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Morris Dossii	Hardware	N/A	New
141	GSA -MGCSP- DMCSP-CM- 600-1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Alfreda Jacobs	Hardware	N/A	New
142	GSA -MGCSP- DMG-CM-600- 1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Augustine	Hardware	N/A	New
143	GSA -MGCSP- PPRM-CM- 600-1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Togar Tarpeh	Hardware	N/A	New
144	GSA -MGCSP- IAD-CM- 600-1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Johnetta Harris	Hardware	N/A	New
145	GSA -MGCSP- AMA-CM-600- 1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Elaine Scott	Hardware	N/A	New
146	GSA -MGCSP- COM-CM-600- 1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	N/a	Hardware	N/A	New
147	GSA -MGCSP- M-CM-600-1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Webster Cassell	Hardware	N/A	New
148	GSA -MGCSP- MS-CM-600-2	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Louise	Hardware	N/A	New
149	GSA -MGCSP- DMA-CM-600- 1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Barry Gray	Hardware	N/A	New
150		N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Brenda Brown	Hardware	N/A	New



NO.	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCH ASE PRICE	PRUCHA SE DATE	ASSET NAME	BRAND	AUTOBAR CODE	CONSTOD IAN	ASSET TYPE	VEND OR	CONDITI ON
151	GSA -MGCS- M&E-CM-600- 1	N/A	N/A	N/A	N/A	CANON MF310		No	Rodney Kraku	Hardware	N/A	New
152		N/A	N/A	N/A	N/A		Printer	No		Hardware	N/A	New
153	GSA -MGCS- M&E-CM-	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Emmanuel Ballah	Hardware	N/A	New
154	GSA -MGCS- LD-P-297-1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Ebenezer Zonoe	Hardware	N/A	New
155	GSA -MGCS- HR-CM-600-1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Celestine C. Wisseh	Hardware	N/A	New
156	GSA -MGCS- HR-CM-600-1	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	Joyce	Hardware	N/A	New
157	GSA -MGCS-	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	N/a	Hardware	N/A	New
158	GSA -MGCS-	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	N/a	Hardware	N/A	New
159	GSA -MGCS-	N/A	N/A	N/A	N/A	CANON MF310	Printer	No	N/a	Hardware	N/A	New

Appendix 5: Unverified Vehicles donated to MGSCP

NO	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCHAS E PRICE US\$	PRUCHAS E DATE	ASSET NAME	BRAN D	AUTOBARCOD E	CONSTODIA N	ASSE T TYPE	VENDO R	CONDITIO N
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Management Letter on the
Financial Statement s Audit of the Liberia Women Empowerment Project (LWEP)
For the Year Ended December 31, 2024

NO .	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCHASE PRICE US\$	PURCHASE DATE	ASSET NAME	BRAND	AUTOBARCODE	CONSTODIAN	ASSET TYPE	VENDOR	CONDITION
1	N/A	JTEEB71J10F022811	2023	48,853.00	Oct. 7, 2024	Toyota land cruiser HZJ76 SUV 4X4	Station Wagon	No	N/A	Vehicle	United Motor	New
2	N/A	JTEEB71J10F22792	2023	48,853.00	Oct. 7, 2024	Toyota land cruiser HZJ76 SUV 4X5	Station Wagon	No	N/A	Vehicle	United Motor	New
3	N/A	JTEEB71J30F019103	2023	48,853.00	Oct. 7, 2024	Toyota land cruiser HZJ76 SUV 4X6	Station Wagon	No	N/A	Vehicle	United Motor	New
4	N/A	MHFDX8S8P0129865	2023	46,000.00	21-Feb-24	Toyota Dortune r 2,7L SUV 4X4	Station Wagon	No	N/A	Vehicle	United Motor Company	New
5	N/A	JTEEB710F020979	2023	50,350.00	22-Feb-24	Toyota Land Cruiser HZJ76 SUV 4X4	Station Wagon	No	N/A	Vehicle	United Motor Company	New



Appendix 6: Unverified motorcycles donated MGSCP

NO .	ASSET BARCODE	SERIAL NUMBER	MODEL	PURCHASE PRICE	PURCHASE DATE	ASSET NAME	BRAND	AUTOBARCODE	CONSTODIAN	ASSET TYPE	VENDOR	CONDITION
1	N/A	3HA-254228	AG 100	3,724.00	Jul. 07, 2024	Yamaha AG 100	N/A	N/A	N/A	Motorcycle	CICA Motor	New
2	N/A	3HA-257930	AG 100	3,724.00	Jul. 07, 2024	Yamaha AG 101	N/A	N/A	N/A	Motorcycle	CICA Motor	New
3	N/A	JYA3HA000000258201	AG 100	3,724.00	Jul. 07, 2024	Yamaha AG 102	N/A	N/A	N/A	Motorcycle	CICA Motor	New
4	N/A	JYA3HA000000258201	AG 100	3,724.00	Jul. 07, 2024	Yamaha AG 103	N/A	N/A	N/A	Motorcycle	CICA Motor	New
Total:				14,896.00								

