



## **Management Letter**

### **On the Financial Statements Audit of the Harmonizing and Improving Statistics in West Africa (HISWA) Project**

*For the Year Ended December 31, 2024*



### **Promoting Accountability of Public Resources**

**Monrovia, Liberia**  
May 2025

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

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## ACRONYMS USED

Acronyms/Abbreviations	Meaning
AG	Auditor General
CFC	Chartered Financial Consultant
CFIP	Certified Forensic Investigation Professional
DA	Designated Account
FCCA	Fellow Member of the Association of Chartered Certified Accountants
GAC	General Auditing Commission
GOL	Government of Liberia
HISWA	Harmonizing and Improving Statistics in West Africa
IPSA	International Public Sector Accounting framework
INTOSAI	International Organization of Supreme Audit Institutions
ISAs	International Standards on Auditing
ISSAIs	International Standards of Supreme Audit Institutions
LISGIS	Liberia Institute of Statistics and Geo-Information Services
PFM	Project Financial Management Manual
PFMU	Public Financial Management Unit
PMT	Project Management Team
POM	Project Operational Manual
PPA	Project Preparation Advance
PIU	Project Implementation Unit (Same as PMT)
US\$	United States Dollar
WB	World Bank

June 27, 2025

Hon. Richard F. Ngafuan

**Director General**

Liberia Institute of Statistics and Geo-Information Services (LISGIS)

Executive Mansion Ground

Capitol Hill, Monrovia, Liberia

Dear Hon. Ngafuan:

**RE: MANAGEMENT LETTER ON THE FINANCIAL STATEMENT AUDIT OF THE  
HARMONIZING AND IMPROVING STATISTICS IN WEST AFRICA (HISWA) PROJECT FOR  
THE YEAR ENDED DECEMBER 31, 2024.**

The financial statement audit of the Harmonizing and Improving Statistics in West Africa (HISWA) Project is subject to audit by the Auditor General in terms of Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as the Engagement Terms of Reference.

**INTRODUCTION**

The audit of the HISWAP Financial Statement for the Years ended December 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.

**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 that 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 Project Management. Our responsibility is to express our opinion on these financial statements.



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

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

### **Appreciation**

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of Improving Results for the Harmonizing and Improving Statistics in West Africa (HISWA) Project during the audit.

Sincerely,

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

**Monrovia, Liberia**

June 2025

## **1 DETAILED FINDINGS AND RECOMMENDATIONS**

### **1.1 Governance**

#### **1.1.1 The Use of Personal Email for Business Purposes**

##### **Criteria**

- 1.1.1.1 Sections 6 of the National Policy on the Use of the gov.lr Domain Name of the Ministry of Posts and Telecommunications of the Republic of Liberia provides:
- (6) for the use of domain name such as. gov.lr by all Ministries, Agencies and Commissions (MACs). This assures citizens, residents, businesses, the international community and other stakeholders that they are accessing an official Government of Liberia site. The policy ensures domain name and integrity of domains within in the gov.lr domain space as well as adherence to the .gov.lr domain space by all MACs of government through the Ministry of Posts and Telecommunications.
- 1.1.1.2 All MACs under the Government of the Republic of Liberia shall operate within the .gov.lr domain space. • The .gov.lr and all third level domain name (MAC.gov.lr) shall be managed by the Ministry of Posts and Telecommunications through the Chief Information Office. • All gov.lr domain names must only be used for the official business of the MACs. • All third level domain name (MAC.gov.lr) must be used specifically and exclusively for the stated purpose.
- 1.1.1.3 Further, Regulation A.14 {(1), 2 a & c), (3a) and (4)} of the PFM Act of 2009 as amended and restated 2019 state: "(1) All public sector computerized electronic records and systems shall be consistent with an approved integrated financial management automated system consistent with the (IT) Security Policy issued by the Minister. (2a) Each user of a computerized accounting, records, inventories, assets, human resource management, payroll or any similar system must be given a user identification number (User ID) and a password or personal identification number (PIN) by the system administrator. (2c) The system must be configured such that all passwords are encrypted to prevent any other person seeing the words. (3a) All computerized systems referred to in sub-regulation shall be configured such that, the audit trails, among other things, shall: (a) Show clearly the user ID, the time, the type of entry made on the system. And, (4) Notwithstanding any provision in the Information Technology Policy of any government establishment, all system administrators shall ensure that users are limited to doing only assignments or tasks approved for them on the system".

##### **Observations**

- 1.1.1.4 During the audit, we observed no evidence that Management facilitated the use of an official email for internal and external communications related to the project. We observed that key personnel, such as the Project Coordinator, Financial Management Specialist, and Procurement Specialist, used their personal emails to conduct official project business.

##### **Risk**



- 1.1.1.5 The use of personal email may lead to unauthorized access to sensitive or confidential information of the project thereby impairing data privacy and security.
- 1.1.1.6 The use of personal email for managing and channeling communication may lead to permanent loss of business-related communication/email as the retrieval of lost emails from personal email accounts may be impaired.
- 1.1.1.7 Failure to ensure the use of official email, business communication/email records may not be monitored and retained for audits or legal purposes.
- 1.1.1.8 Management may be non-compliant with the National Policy on the Use of the Gov.Lr Domain Name of the Ministry of Posts and Telecommunications of the Republic of Liberia.

### **Recommendation**

- 1.1.1.9 Management should develop, approve and operationalize policies and procedures for the effective and efficient operations of the project's official site for the management and channeling of communication/emails. The policy should comprehensively catalog the requirements for establishing and managing the site consistent with the National Policy on the Use of the Gov.Lr Domain Name of the Ministry of Posts and Telecommunications of the Republic of Liberia as well as Regulation A.14 of the PFM Act of 2009 as amended and restated 2019.
- 1.1.1.10 Subsequently, Management should ensure that all email communications of the project are facilitated through official email platforms to ensure data security and privacy are optimized.
- 1.1.1.11 Evidence of the approved policy for the project's official site and the procedures for the management and channeling of the project's communication/emails should be adequately documented and filed to facilitate future review.

### **Management Response**

- 1.1.1.12 *LISGIS Management acknowledges the auditors' observations, recommendations, and the potential risks associated with the use of personal email for official business. As part of the institution's ongoing reform initiatives, which include revamping the LISGIS website and upgrading our technology infrastructure, addressing this issue remains a top priority under active consideration.*

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

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

## **1.1.2 Delay in project implementation**

## Criteria

- 1.1.2.1 Section 4.6.3. Harmonizing and improving Statistics in West Africa Project Operations Manual states, "More specifically, the PMT will:
- i) Execute procurement of goods, works, and services for all Project components in accordance to the Bank's procurement regulations;
  - ii) Develop and revise the project annual work plan and budget by components and types of costs;
  - iii) Record and compile minutes of the meetings of PSC and PTC and meetings with the Bank's missions and perform other secretarial functions.) Lead on the project M&E Lead on procurement planning; vi) Perform fiduciary duties;
  - iv) Coordinate and prepare payment requests, presentation and reports;
  - v) Update the Project Operations Manual as and when required
  - vi) Perform other tasks in function of successful Project implementation and management.
- 1.1.2.2 Additionally, the PMT enables strengthening of capacities in participating units for future project implementation.

## Observation

- 1.1.2.3 During the audit, we observed that the implementation of the project activities component had not been fully implemented in accordance with the approved work plan, evidenced by the underutilization of approved budget. **See table 1 below for details.**

**Table 1: Delay in project implementation**

Activities within Components	Project Allocation US\$	Annual Budget US\$ (A)	Year to date Expenditure US\$ (B)	Variance US\$ (A-B)	% of Variance
Uses of Funds by Activity within Components					
Regional components: Harmonization, Data Collection Quality Improvement, Dissemination, and use of core Social and Economic Statistics	25,300,000	8,515,579	6,437,924	2,077,655	24.4
Country Specific Components: Improving or modernizing Physical and Statistical infrastructure	2,700,000	2,280,850	538,230	1,742,350	76.4
Project Management and Monitoring and	2,000.000	615,862	447,178	168,685	27.39



Activities within Components	Project Allocation US\$	Annual Budget US\$ (A)	Year to date Expenditure US\$ (B)	Variance US\$ (A-B)	% of Variance
Evaluation(M&E)					
<b>Grand Total</b>	<b>30,000,000</b>	<b>11,412,021</b>	<b>7,423,331</b>	<b>3,988,690</b>	<b>34.95</b>

### Risk

- 1.1.2.4 Project deliverables may not be implemented within the approved timelines. This may lead to increased overhead costs and non-achievement of project objectives.
- 1.1.2.5 Payments may be made for service not performed and value for money may be impaired.
- 1.1.2.6 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

- 1.1.2.7 Management should provide substantive justification why project deliverables have not been implemented consistent with approved workplan and timelines.
- 1.1.2.8 Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of deliverables for all components. 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 all parties and included as supplementary documentation to the approved contracts. Management should facilitate payments to contractors consistent with the implementation of approved deliverables, terms of reference and contracts.
- 1.1.2.9 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.
- 1.1.2.10 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

- 1.1.2.11 *Management notes the auditors' observations and recommendations. To mitigate such delays, LISGIS has initiated a more structured and periodic monitoring and evaluation process for the Annual Work Plan and Budget. Future work plans will be revised and updated in accordance with the actual pace of project implementation.*

- 1.1.2.12 *Regional Components and Harmonization: Delays were largely due to late approvals of workplans and concept notes required to initiate implementation, along with delays in procurement-related approvals. LISGIS is committed to proactive engagement to reduce such delays going forward.*
- 1.1.2.13 *County-Specific Component: This component focuses on modernizing physical and statistical infrastructure. Delays occurred primarily due to late approval of workplans and execution timelines for procurement activities.*
- 1.1.2.14 *Project Management & Monitoring and Evaluation: The project is now fully staffed, and the team is working to ensure effective budget execution and implementation of planned activities.*

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

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

## **1.2 Financial Reporting**

### **1.2.1 Non-Explanation for Material Variances**

#### **Criteria**

- 1.2.1.1 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 differences 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.
- 1.2.1.2 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**

- 1.2.1.3 During the audit, we observed that Management did not include comprehensive explanatory notes to the financial statements on the material variances between the budget and actual amounts as required. The note scantily reported that the variances were due to delay in the implementation of projects deliverables. However, the reasons for the delays were not comprehensively disclosed as required. **See table 2 below for details:**



**Table 2: Non-Explanation for Material Variances**

No.	Activities Within Components	Annual Budget US\$ (A)	Year to date Expenditure US\$ (B)	Variance US\$ (A-B)	% of Variance
1	Regional Component: Harmonization, Data Collection, Quality Improvement, Dissemination, and \Use of Core Social and Economic Statistics	8,515,579	6,437,924	2, 077,655	24.40
2	Country-Specific Component: Improving or Modernizing physical and statistical infrastructure	2,280,580	538,230	1,742,350	76.4
3	Project Management and Monitoring and Evaluation (M&E)	615,862	447,178	168,685	27.39
	<b>Total</b>	<b>11,412,021</b>	<b>7,423,331</b>	<b>3,988,690</b>	<b>34.95</b>

### **Risk**

- 1.2.1.4 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.
- 1.2.1.5 Fair presentation and full disclosure of the financial statements may be impaired.
- 1.2.1.6 Management may be non-compliant with Part 1.7.8 of the 2017 Revised Cash Basis IPSAS of Accounting.

### **Recommendation**

- 1.2.1.7 Management should adjust the financial statements to include in the notes to the financial statements, comprehensive 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.
- 1.2.1.8 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**

- 1.2.1.9 *LISGIS Management notes the auditors' observation and clarifies that the variance was due to delays in implementing several major activities during the review period, including the Household Income and Expenditure Survey (HIES), Agriculture Survey, External Trade statistics, and the renovation of LISGIS headquarters. These activities accounted for approximately 70% of the 2024 annual project budget.*

1.2.1.10 *Recognizing their importance, management has initiated preparatory work to ensure the completion of these deliverables. The majority of these deferred activities have been rescheduled for implementation in Fiscal Year 2025. To address such variances in the future, management will: Conduct periodic reviews of the Annual Work Plan and Budget; Revise plans based on implementation realities; Strengthen project management and monitoring and evaluation (M&E) systems to improve alignment between planned and executed activities.*

1.2.1.11 *The financial statements have been revised to reflect the variance explanation in the notes to the financial statements. **See attached Exhibit I: Revised Financial Statement***

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

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

### **1.2.2 Transaction per Bank Statements not Seen in the Drilldown Ledger**

#### **Criteria**

1.2.2.1 Regulations A.3 (1) of the PFM Act of 2009 states 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 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".

#### **Observation**

1.2.2.2 During the audit, we observed several transactions amounting to US\$342,845.50 reported in the bank statements which were not subsequently recorded in the general ledger. **See Annexure 1 for Details:**

#### **Risk**

1.2.2.3 The completeness and accuracy of revenue and expenditures 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 financial statements.

1.2.2.4 Management may not fully account for the activities of the project.

#### **Recommendation**

1.2.2.5 Management should account for the variances identified between the bank statements and the general ledger/drilldown catalogued in annexure 1 below 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.



- 1.2.2.6 Going forward, management should perform periodic reconciliation among the bank statements, general ledger/trial balance and financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation reports should be adequately documented and filed to facilitate future review.
- 1.2.2.7 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. 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**

- 1.2.2.8 *The referenced transactions that the auditor traced to the bank statements are also recorded in the drilldown ledger. However, the auditor should note that most of the amounts on the ledger are bulked together, and thus, the difficulty experienced in tracing them to the bank statement. Notwithstanding, we have broken down and matched the amounts in the drilldown ledger to those on the bank statement for the auditor's review. **See attached Exhibit II: Drilldown & Bank Statement Analysis***

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

- 1.2.2.9 We acknowledge Management's assertions and subsequent submission of analysis reconciling the drilldown ledger to the bank statements after our audit execution.
- 1.2.2.10 Going forward, Management should facilitate the creation of journal vouchers for all bulk transactions posted to the drilldown ledger. The journal voucher should comprehensively catalogue the details of the individual transactions from the bank statements. Management should facilitate segregation of duty over the preparation and approval of the journal vouchers, ensure that the journal vouchers are uniquely coded and appropriately reviewed and authorized. Evidence of authorized journal vouchers, and corresponding payment vouchers and bank statements should be adequately documented and filed to facilitate future review. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.3 Cash Management**

### **1.3.1 Bank Transfers without Supporting Documents**

#### **Criteria**

- 1.3.1.1 Regulation P.9 (2) of the PFM Act of 2009 as amended and restated 2019 states that "Invoices, bills and other documents shall support payments except for statutory transfers and debt services in addition to the payment vouchers".

### Observation

- 1.3.1.2 During the audit, we observed that Management made several transfer payments to vendors' or service providers' Mobile money accounts, amounting to \$3,409,600.00, without evidence of supporting documents, such as debit instructions, contracts, invoices, delivery notes, and other relevant procurement documents, where applicable. **See Annexure 2 below for details:**

### Risk

- 1.3.1.3 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.
- 1.3.1.4 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices through the processing and disbursement of illegitimate transactions.
- 1.3.1.5 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.

### Recommendation

- 1.3.1.6 Management should account for bank transfers without adequate supporting documents cataloged in Annexure 2.
- 1.3.1.7 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.
- 1.3.1.8 Documentation such as debit instructions, contracts, invoices, goods received notes, delivery notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable.
- 1.3.1.9 All relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.3.1.10 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 Response

- 1.3.1.11 *All the aforementioned payments were made with the relevant supporting documents which were submitted to the auditor during the course of the audit. These supporting documents are still in the PFMU for the auditor's review, if needed. Due to the auditor's request to validate the transfers made to these beneficiaries, we instructed Ecobank to provide the status of these payments to the auditor for their review and validation, which they did.*



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

- 1.3.1.12 We acknowledge Management's subsequent submission of an excel file from Ecobank comprehensively cataloguing the details of all transfers made through the bank to beneficiaries for the period under audit. However, Management did not provide for audit purposes evidence of approved debit instructions and corresponding supporting documents for bank transfers catalogued in Annexure 2. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.3.2 Unexplained Bank Errors on Reconciliation Statements**

#### **Criteria**

- 1.3.2.1 Section 6.5.3 of the PFMU Financial Procedures Manual required that the PFMU Management shall ensure that all reconciliation differences are properly and promptly investigated with the view to regularizing them.
- 1.3.2.2 Additionally, Section 8.4.2 of the PFMU Financial Procedures Manual indicate that, there shall be reconciliation between the control accounts in the general ledger and the memorandum registers and any unusual account balance will also be investigated and resolved promptly.
- 1.3.2.3 Also, count 6.5.3 states that, "The PFMU Manager shall ensure that all reconciliation differences are properly and promptly investigated to regularize them. To this end, all bank reconciliation statements prepared by the Assistant Project Accountant (APA) shall be reviewed by the Internal Auditor and approved by the Unit Head or Senior Accountant".

#### **Observation**

- 1.3.2.4 During the audit, we observed that the PFMU's bank reconciliation Statements recorded transactions titled "bank errors" on the face of the reconciliation statements dated September 28, 2023, and November 9, 2023, for Africa Motors Service Center (US\$26,937.90) and Dar Es Salaam (US\$20,915.00) respectively. Our investigation revealed that the transactions were paid to the wrong accounts. However, as at the time of our audit execution, we observed that the transactions were yet to be reversed.

#### **Risk**

- 1.3.2.5 Non-adjustment of errors on the face of the bank reconciliation statements may lead to misstatement of individual bank account balances reported in the financial statements. This may impair accountability, reconciliation, and facilitate misapplication of project funds.
- 1.3.2.6 Inadequate preparation of bank reconciliation statements may lead to the untimely detection /correction of errors, omissions and fraud.

#### **Recommendation**

- 1.3.2.7 The Management should account for the bank errors catalogued in our findings 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.

- 1.3.2.8 Going forward, Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account established by the project in a timely manner. Bank errors identified should be investigated and adjusted where applicable in a timely manner.
- 1.3.2.9 Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

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

- 1.3.2.10 *The referenced bank errors were due to electronic system errors experienced on the payment platform. However, the Management of PFMU took proactive steps by communicating with the institution and vendor when these errors were detected during reconciliation. On March 13, 2025 the University of Dar es Salaam refunded the full amount of \$20,915.00 into the project's account (See attached the Bank Statement). However, since the detection of this error, frantic efforts have been made through calls and official communication to Africa Motors to refund but to no avail. The PFMU Management is still pursuing the vendor to ensure these funds are paid back into the project account. **See attached Exhibit III: Bank Statement & Communication sent to Africa Motors & Dar es Salaam***

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

- 1.3.2.11 We acknowledge Management acceptance of our findings, recommendations and subsequent submission of bank statements showcasing the full refund for the wrong transfer from Dar es Salaam in the amount of \$20,915.00.
- 1.3.2.12 Relative to the unresolved wrong transfer to Africa Motors in the amount of US\$26,937.90, Management should liaise with its banker (Ecobank) and Africa Motors to facilitate the refund from the wrong transfer. In the instance where this matter can not be resolve through the vendor and banker, Management should initiate legal actions to ensure that the project funds are duly recovered. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.4 Expenditure Management**

#### **1.4.1 Payments without Adequate Supporting Documentation**

##### **Criteria**

- 1.4.1.1 Regulation P.9 (2) of the Public Financial Management Act of 2009 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

- 1.4.1.2 During the audit, we observed that Management made payments amounting to US\$213,264.80 without evidence of supporting documents such as payment vouchers, delivery notes, invoices, etc to validate the authenticity of the transactions. **See Annexure 3 below:**

### Risk

- 1.4.1.3 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.4.1.4 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 entity's funds.
- 1.4.1.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.4.1.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

### Recommendation

- 1.4.1.7 Management should fully account for expenditure made without adequate supporting documents comprehensively catalogued in Annexure 3 below.
- 1.4.1.8 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, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.4.1.9 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

- 1.4.1.10 *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.*

- 1.4.1.11 We want to highlight that one (1) of the referenced payment vouchers (Listed Individuals-PV#:2024/055 for \$108,000.00), which was submitted and signed for by a staff of your office on April 23, 2025 was payment to price collectors and supervisors as transportation allowance for phase 1 of the CPI and PPI collection exercise and thus, does not require Good Note, Local Purchase Order or Goods Received Note. Also, one (1) of the referenced documents highlighted (Orange Liberia-\$3,724.00-PV#:2024/306) was duplicated (#s 6 & 8) in annexure 3.
- 1.4.1.12 We want to emphasize that all the referenced payments had ALL the supporting documents when they were given to the auditor. Notwithstanding, to aid the auditor in easily identifying these supporting documents, we have attached '**colored indicators**' on the payment vouchers to show the location of these referenced documents on the payment vouchers.  
**See attached Exhibit IV:Payment Vouchers with Colored Indicators.**

### Auditor General's Position

- 1.4.1.13 We reviewed the documents subsequently submitted by Management, after our audit execution. Therefore, we have adjusted the transactions without Goods Received Note (GRN) to (US\$213,264.80 – US\$154,844.00) US\$58,420.80 to be accounted for by Management.
- 1.4.1.14 Therefore, we maintain our recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.4.1.15 Further, Management should submit to the Office of the Auditor General, the outstanding supporting documentation for transactions catalogued in **Table 3 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.

**Table 3 : Payment Without Adequate Supporting Documents**

N o.	DESCRIPTION	PAYEE	AMOUNT IN USD	DATE	PV
1	Payment for printing ID Cards for 2023 agriculture census	All your needs incorporated	9,000.00	4-Oct-24	HISWAP/2024/214
2	Payment for scratch cards and router for the administrative data tools workshop	Orange Lib	3,724.00	26-Nov-24	HISWAP/2024/306
3	Payment for the printing of T-shirts, jackets, stickers, logos, etc for the agriculture census 2023 field activities	Bong group of Investment	4,900.00	26-Oct-23	HISWAP/2024/156
4	Payment as 60% on the production and airing of jingles for 2024/2025 HIEs	LIBERIA CRUSADERS FOR PEACE	23,490.00	19-Dec-24	HISWAP/2024/372
5	Payment for the supply of scratch cards for HISWA Project management team for 1st quarter Jan - Mar 2024	B- Faith Stationery Store	2,646.00	29-Apr-24	HISWAP/2024/095
	<b>Grand TOTAL</b>		<b>\$58,420.80</b>		



## 1.4.2 Third-Party Payments Made to Employees

### Criteria

- 1.4.2.1 Regulation B.28 of the PFM Act of 2009, as amended and Restated 2019 states that "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment".

### Observation

- 1.4.2.2 During the audit, we observed that Management made payments to third parties amounting to US\$ 22,736.00 for various services in the name of staff rather than the vendors, service-providers, and direct beneficiaries or their legally authorized representatives. **See table 4 below:**

**Table 4: Third-Party Payments Made to Employees**

#	DESCRIPTION	PAYEE	DATE	PV#	AMOUNT US\$
1.	Payment as cost for vehicle registration A512511	Gbillely Roberts	13-Feb-24	HISWAP/2024/052	5,786.00
2.	ICBT Training	Alexander S. Togbah	4-Nov-24	HISWAP//257	9,600.00
3.	Payment as transportation allowance for support staff and students, and three months, July - Sept 2024, UL/IPS Program	Joshua N. Voker	20-Dec-2024	HISWAP/2024/378	7,350.00
<b>TOTAL</b>					<b>22,736.00</b>

### Risk

- 1.4.2.3 Paying cash to employees for subsequent disbursement may facilitate misappropriation of project's funds. This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.
- 1.4.2.4 Payment may not be received by legitimate beneficiaries in the absence of adequate supporting documents.

### Recommendation

- 1.4.2.5 Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act.
- 1.4.2.6 All payments for goods and services procured by the entity should be made directly to the vendor or their legally authorized representative.

- 1.4.2.7 Alternatively, Management should utilize the mobile money platform by transferring funds directly to vendors while maintaining the relevant source and supporting documentations.

### **Management's Response**

- 1.4.2.8 *The nature of certain payments makes it difficult to avoid third party payments. Due to the nature of these activities, the amounts involved and the large number of individuals involved, it was not feasible to individually contact each recipient without physical verification. However, all supporting documentation for these payments are readily available for your review. In one project engagement with the General Auditing Commission (GAC) sometime last year, where the Auditor General (AG) was present, the PFMU made the case that these payments of this nature should be made in the name of the Finance Officer of the project or the Accountant at the PFMU, as enshrined in the PFMU Financial Procedure manual, who will provide liquidation report at the end of the process.*
- 1.4.2.9 *Kindly note that the payments in the names of Alexander S. Togba and Joshua N. Voker, who are staff of PFMU/MFDP, were for transportation allowances for supervisors and enumerators (96 persons) and CEST students (70 students) for participating in ICBT workshop and UL IPS program student allowances for three (3) months respectively. These were done in order to authenticate the participants' attendance in the training and the UL program. The rationale for drawing a check in their individual names to facilitate payment to the beneficiaries was to reduce transaction costs given the amount involved and number of recipients. There is evidence that the funds were received by the intended beneficiaries and the evidences of receipt are herewith attached. The need for third party payment for smaller amounts and sometimes in far distance areas has always been an issue.*
- 1.4.2.10 *With the payment made to Gbillely Robert, is was due to a technical issue with making payments last year at the Ministry of Transport. Due to this issue and with the expiration date for the project vehicles almost at hand, the project had to proactively make this payment to Mr. Robert to ensure that the project activities were not impeded. All the relevant supporting documents for the payment made for the 30 vehicles are attached to the payment voucher. **See attached Exhibit V: PVs with Participants' Sign-off Sheet & Billing Forms from MoT***

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

- 1.4.2.11 Management's assertion did not adequately address the issues raised and it non-compliant with Regulation B.28 of the PFM Act of 2009, as amended and Restated 2019. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.



### 1.4.3 Payments Without Evidence of Contract

#### Criteria

1.4.3.1 Section 7.8.3 Harmonizing and improving Statistics in West Africa Project Operations Manual states "Procurement through Request for Quotations (national and international) Contracts for small quantities of office supplies and equipment, vehicles and consumables, which are available locally and internationally at economical prices, would be procured through request from LISGI. Consultant who prepares technical specifications, BOQ & cost Approval by the Head of the Procuring Entity Award of Contract PMT reviews (Budget & Accounts) and prepare PRA advertisement in international Bid Opening Preparation of Bids Evaluation Report Notification of Intention to Award (Standstill Period) Signing of Contract and Publication of Contract PMT Prepares Procurement Documents/RFB for Quotations (RFQ) procedures based on price quotations obtained from at least three well established and reliable suppliers. RFQ may be used for contracts estimated to cost below:

- US\$100,000 per contract for goods and services, below US\$200,000 for works and below US\$500,000 for motor vehicles only.

1.4.3.2 The following steps will be followed in case of procurement through RFQ: -

- Step 1: The PMT will prepare the Purchase Requisition (PR).
- Step 2: The PMT will seek approval from the head of the Procuring Entity.
- Step 3: The PMT will prepare the RFQ
- Step 4: Quotations shall be obtained from a minimum of three suppliers.
- Step 5: Quotations will be opened publicly and turned over to a Bid Evaluation Panel, which shall have one member (technical) from the beneficiary department.
- Step 6: A comparative statement shall be prepared on the basis of these quotations.
- Step 7: The best compliant/responsive quotation shall be accepted.
- Step 8: The Purchase Order/Contract shall be issued to the selected bidder by the PM

#### Observation

1.4.3.3 During the audit, we observed that Management made payments for fuel purchases amounting to US\$106,005.02, within the thresholds for the award of contract, without evidence of contracts been awarded. **See table 5 below:**

**Table 5: Payments Without Evidence of Contract**

No.	Transaction Date	Payee	Transaction Reference	Base Amount US\$
1	01-Feb-24	Petro Trade	2024/039	19,404.00
2	01-Feb-24	Petro Trade	2024/038	22,334.20
3	04-Apr-24	Petro Trade	2024/076	13,780.07
4	08-Apr-24	Petro Trade	2024/080	588.00
	08-Apr-24	Petro Trade	2024/079	25,071.83
6	18-Apr-24	Petro Trade	2024/085	1,764.00
7	18-Apr-24	Petro Trade	2024/088	2,822.20
8	18-Apr-24	Petro Trade	2024/090	2,822.20
9	18-Apr-24	Petro Trade	2024/089	4,410.00

**Table 5: Payment Without Evidence of Contract**

No.	Transaction Date	Payee	Transaction Reference	Base Amount US\$
10	18-Apr-24	Petro Trade	2024/086	5,891.76
11	18-Apr-24	Petro Trade	2024/087	5,891.76
12	28-May-24	Petro Trade	2024/112	1,225.00
<b>Total</b>				<b>106,005.02</b>

### **Risk**

- 1.4.3.4 Management may be non-compliant with the required procurement method. Management may override the procurement processes by completing disbursement without utilizing the required procurement method.
- 1.4.3.5 Payments may be made for goods and services not delivered or the specification of goods and services per the approved contracts may not be delivered/received. This may impair the achievement of value for money.
- 1.4.3.6 In the instance of breach of terms of contracts, documentation to facilitate litigation may not be available. This may lead to financial and/or reputational losses.
- 1.4.3.7 Payments may not be consistent with the approved terms and conditions. This may lead to dispute, breach of contract, litigation, financial losses and/or reputational damages.

### **Recommendation**

- 1.4.3.8 Management should provide substantive justification for not facilitating the award of contract for fuel purchases amounting to US\$106,005.02, with in the threshold for the award of contract as required.
- 1.4.3.9 Going forward, Management should develop contracts for the provision of all goods and services within the threshold required by the PPC Act. The contracts should include nature of goods/service to be delivered, value of the goods/services, timing of delivery of goods/services, payment terms for delivery of goods/services and a clearly defined repercussion for breach of contract terms.
- 1.4.3.10 Subsequently, Management should facilitate the approval of contracts by all parties and ensure that the provisions of the contracts are fully operationalized. Management should also ensure that proper coordination, monitoring and evaluation of the contract terms are implemented periodically during the execution of the contracts. Payment should be made consistent with phase of completion as enshrined in the approved contract where applicable.
- 1.4.3.11 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**

- 1.4.3.12 *Management acknowledges the auditors' observation and clarifies that Purchase Orders (POs) were used for the transactions in question. According to the HISWA Project Operations Manual (Page 46, Step 9), the following documents are recognized as standard procurement instruments for national shopping: Purchase Requisition, Request for Quotation (RFQ), Comparative Statement of Bids/Quotations, Purchase Order/Contract.*
- 1.4.3.13 *As indicated, "Contract/Purchase Order" terminology is used interchangeably within the manual, thereby validating the use of either document type. Process Overview: Upon receiving a procurement request, proforma invoices are solicited. Price comparison and evaluation memos are prepared, especially noting that petroleum product prices are regulated by the Ministry of Commerce and Industry and relatively the same across vendors. Recommendations for contract award are approved, followed by issuance of Local Purchase Orders (LPOs). Payments are processed based on a complete package: Evaluation Memo, LPO, Invoice, and Delivery Note. The Limited Market Approach was applied, as outlined in the national procurement regulations. For further reference, see Page 34 (Operating Costs) and supporting documentation, including signed Local Purchase Orders (LPOs), which have been retained and are available for verification. **See attached Exhibit VI: Local Purchase Orders for Petro Trade***

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

- 1.4.3.14 Management's assertion did not adequately address the issues raised and it non-compliant with Regulation 3 of the PPCC Act of 2005 as amended and restated 2010. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.4.4 Payment Without Tax Clearance Certificate**

### **Criteria**

- 1.4.4.1 Section 7.3.2 of the PFMU Financial Procedure Manual states, "All payments (local) to vendors should be accompanied by valid Business Registration and Tax Clearance. In the absence of a valid Business Registration and Tax Clearance, valid Tax payment receipt would suffice. Note: The validity (timing) of the Tax Clearance should be compared to the Delivery Date or Date of Completion of Service."

### **Observation**

- 1.4.4.2 During the audit, we observed that Management made payments amounting to US\$51,760.80 to Lonestar Communication Corporation for the provision of internet services for four (4) months for LISGIS head office without evidence of tax clearance certificate for the period of the transaction.

### **Risk**

- 1.4.4.3 Management's failure to obtain valid Tax Clearance Certificates from vendors may deny Government of the needed tax revenues.
- 1.4.4.4 Management may be non- Compliant with Part V Section 62 (2) of the Public Procurement and Concession (PPC) Act of 2005 amended and restated in 2010.
- 1.4.4.5 In the absence of valid business registration and tax clearance certificates, payments may be made to illegitimate vendors leading to loss of much needed tax revenue.

### **Recommendation**

- 1.4.4.6 Management should ensure that for all transactions involving procurement of goods and services, valid Tax Clearance and Business Registration Certificates 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.
- 1.4.4.7 Evidence of valid business registration and tax clearance certificates should be adequately documented and filed to facilitate future review.

### **Management's Response**

- 1.4.4.8 This was an inadvertent oversight. We have attached the Tax Clearance Certificate for the auditor's review. ***See attached Exhibit VII: Tax Clearance Certificate-Lonestar Communication Corporation***

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

- 1.4.4.9 Management's assertion did not adequately address the issue raised. The tax clearance provided in Exhibit VII as part of Management's response was a Lone Star Cell MTN Mobile Money tax clearance certificate and not a Lone Star Cell Communication Corporation tax clearance certificate. Going forward, Management should ensure that all payments are supported by valid tax clearance and business registration certificates as required. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit

## **1.5 Fixed Asset Management**

### **1.5.1 Irregularities Associated with the Management of the Project Assets**

#### **Criteria**

- 1.5.1.1 Regulation V.4 of the PFM Regulation of 2009 states" (1) Furniture, and equipment issued for Government quarters or offices or vehicles and other fixed assets shall be brought on a master inventory of the Government Agency. (2) The master inventory shall record under each category of item: (a) the date and other details of the voucher or other document on



which the items were received or issued; (b) their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held. (3) 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. (4) The dates and other details of all receipts and issue of items to or from the location shall be recorded on both copies of the inventory as they occur. (5) The initial entries and all other entries made later on both copies of the inventory shall be validated by the signature of the officer having the use of the items, or where there is more than one officer, the most senior of them.

### **Observation**

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

- The fixed assets register was not regularly updated. Some assets in the fixed assets register were not delivered, but these assets have always been recorded in the asset register.
- Some assets in the fixed assets register were not seen during our physical verification exercise.
- Management provided evidence of a single periodic fixed asset verification, non-compliant with the required number of two physical verification exercises.
- Some assets were not delivered even though documents reviewed substantiated payments were received by vendors.
- The listings of assets within a given vicinity were also not displayed.
- Some assets procured during the audited period were unassigned, and others were not in use for a protracted period. **See Annexure 5a,b, and c, for details:**

### **Risk**

1.5.1.3 Fixed Assets Register may be misstated (Over/understated).

1.5.1.4 Assets may be damaged or impaired, but their values are still on the books.

1.5.1.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.

1.5.1.6 The lack of asset movement log could make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.

1.5.1.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the entity's objectives.

1.5.1.8 Payment may be made for assets not received.

1.5.1.9 Fixed Assets not utilized for protracted period may be impaired and obsolete. Fixed Assets not utilized for protracted period may also be susceptible to misappropriation, personal use or theft.

### **Recommendation**

- 1.5.1.10 Management should account for fixed assets that were not verified, and delivered comprehensively catalogued in Annexure 5a below.
- 1.5.1.11 Management should adjust the fixed asset register to record the current fixed asset comprehensively catalogued in annexure 5a and b below.
- 1.5.1.12 Management should provide substantive justification why some assets procured were not assigned or made available for use catalogued in annexure 5d below.
- 1.5.1.13 Going forward, Management should ensure that all fixed assets bought are budgeted for, approved and needed for current operations of the program. Buffer inventory of fixed assets should be maintained at a very minimal level and only for significantly essential assets to the program operations. Going forward, Management should ensure that all assets procured are utilized within a reasonable period.
- 1.5.1.14 Management should also search for unutilized fixed assets that appear impaired and obsolete during periodic physical verification of fixed assets and decide on immediate utilization or disposal where applicable to minimize losses.
- 1.5.1.15 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.
- 1.5.1.16 The Fixed Assets Register should be updated periodically to reflect all entity's assets. The location and condition of the assets should be consistent with the details recorded in the fixed assets register.
- 1.5.1.17 Management should conduct (at least two) 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.
- 1.5.1.18 Management should ensure that assets paid for are delivered in a timely manner.
- 1.5.1.19 Fixed assets within a vicinity should be clearly displayed as required by the PFM Act.
- 1.5.1.20 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.
- 1.5.1.21 Fixed assets procured for project operations should be assigned/distributed in a timely manner.



### **Management's Response**

- 1.5.1.22 *LISGIS Management acknowledges the observations and associated risks. As part of our ongoing institutional reforms, we have already begun implementing the auditors' recommendations in full.*

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

- 1.5.1.23 We acknowledge Management's acceptance of our findings and recommendations. However, Management did not account for fixed assets not made available for physical verification during our physical verification exercise, comprehensively catalogued in Annexure 5a below. 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. 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.

## **1.5.2 Irregularities Associated with Inventory Management System**

### **Criteria**

- 1.5.2.1 Regulation U.7 (2) of the PFM Act of 2009 requires that notwithstanding sub-regulation (1), a head of Government Agency is responsible for the general management of government inventories held within the Government Agency and for the due performance of the duties of subordinate staff in relation to the government inventories.

### **Observation**

- 1.5.2.2 During the audit, we observed the following irregularities associated with the inventory management system:
- Inventories were not systematically arranged on shelves and comprehensively labelled. Project inventories were also comingled with LISGIS' inventories without the appropriate labels showcasing distinction between project and LISGIS' inventories.
  - Several instances of spoilage of inventories were reported.
  - No evidence of manual or automated inventory management system comprehensively cataloging the following: goods ordered, goods received, goods requested, goods distributed, current running balance and buffer (minimum request before reordering) inventories/ stationery & supplies level established for each class of inventory/ stationery & supplies.
  - No evidence of periodic physical verification of inventories/stock take.

### **Risk**

- 1.5.2.3 Inventories may be susceptible to damage or misappropriation if stored in an inappropriate environment.
- 1.5.2.4 Inventories may not be duly accounted for in the absence of a comprehensive inventory management system and non-performance of periodic physical verification.
- 1.5.2.5 Inventories may be misappropriated leading to decline in operational activities.

### **Recommendation**

- 1.5.2.6 Management should develop and operationalize an automated inventory management system to facilitate and ensure accurate records of inventories such as; purchases, distribution, current stock balance, reordering level, stock-out level etc.
- 1.5.2.7 Inventories should be systematically arranged on shelves, comprehensively and systematically labelled to facilitate effective monitoring, evaluation and recording of inventories. Project inventories should not be comingled with LISGIS' inventories without the appropriate labels showcasing distinction between project and LISGIS' inventories.
- 1.5.2.8 Management should perform periodic physical verification of inventory and review of systems and records. Appropriate adjustments should be made where applicable.
- 1.5.2.9 Evidence of approved policy, and all other inventory records including records of periodic stock takes, should be adequately documented and filed to facilitate future review.

### **Management's Response**

- 1.5.2.10 *LISGIS recognizes the importance of improving inventory control procedures. Measures are being put in place to: Establish systematic protocols for asset transfers and relocation among staff; Conduct comprehensive, semester-based asset verification and monitoring; Integrate inventory management into the broader reform agenda.*

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

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

## **1.5.3 Assets Procured for Beneficiaries Wrongly Coded**

### **Criteria**

- 1.5.3.1 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 economical level".



### Observation

- 1.5.3.2 During the audit, we observed that four vehicles, amounting to US\$196,539.00, acquired for beneficiaries through component 2, were inconsistent with the codes physically verified on the vehicles.
- 1.5.3.3 Similarly, all documents showcasing ownership and control for the vehicles were recorded in the name of LISGIS rather than the project. **See Table 6 below for details:**

**Table 6: Assets Procured for Beneficiaries Wrongly Coded**

No.	Items	Assignee	Location	Coding as per Asset Registrar	Coding recorded on Asset (GSA Code)
1	Toyota Land Cruiser Prado G2 SUV	Richard F.Ngafuan	DA Office	LISGIS/WB-HISWA-MV-38	GSA-LISGIS-03-20
2	Toyota Fortuner 27LSUV4*4	Mariah Q.Gilayeneh	DDGA Office	LISGIS/WB-HISWA-MV-39	GSA-LISGIS-03-24
3	Toyota Land Cruiser Prado L1 SUV	Johnson Q.Kai	DDID Office	LISGIS/WB-HISWA-MV-36	GSA-LISGIS-03-21
4	Toyota Land Cruiser Prado L1 SUV	Boima HM. Sonii	DDSDP Office	LISGIS/WB-HISWA-MV-37	GSA-LISGIS-03-22

### Risk

- 1.5.3.4 Inconsistencies in coding between the fixed asset registrar and the codes recorded on the fixed asset may impair physical verification and effective review and reconciliation of fixed assets.
- 1.5.3.5 In instances where project assets are recorded in the name of LISGIS, rights, ownership and control of project's fixed assets may be impaired. Disaggregation of LISGIS and project fixed assets expenditures may be impaired. Subsequently, the completeness and accuracy of fixed assets expenditures may not be assured.

### Recommendation

- 1.5.3.6 Management should re-code the vehicle to reflect the project systematic coding system and adjust the fixed asset register accordingly. Evidence of recording of the vehicles and the adjusted fixed asset register should be submitted to the Office of the Auditor General, within three months upon the issuance of the Auditor General's report to the National Legislature.
- 1.5.3.7 Going forward, Management should ensure that all project fixed assets procurement documentation showcasing ownership and control for the asset are recorded in the name of the project. Evidence of all procurement records should be adequately documented and filed to facilitate future review

### Management's Response

- 1.5.3.8 *Management acknowledges the misclassification issue. A comprehensive asset verification exercise is planned as part of the semester review process, which will include corrections to asset coding and classification in accordance with the audit recommendations.*

**Auditor General's Position**

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



## 1.6 PRIOR YEAR AUDIT MATTERS

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
1	Bank Transfers without Supporting Documents	Management should account for bank transfers without adequate supporting documents	1.1	Please see attached Exhibit I: Payment Vouchers and Mobile Money Report	We acknowledged Management's subsequent submission of Payment Vouchers and Mobile Money Report after our audit execution. However, Management provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.	Not Implemented
2	Non-Explanation for Material Variance	Management should adjust the financial statements and include in the notes to the financial statements explanations for material variances as required by the Standard. The financial statements should be submitted to the Office of the Auditor General as part of Management's	1.2	LISGIS Management note the variance during the implementation of the project and emphasize that during the Project implementation under review, those activities and its associated budget could not be executed due to the finalization of the National Housing and Population Census,	We acknowledge Management's acceptance of our findings, recommendations and subsequent adjustments of the financial statements.	not Implemented

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
		response to this Management Letter.		whose data and indicators are heavily depended on to implementation other social and economic statistics. So, to implement these key surveys (HIES, Agriculture etc.) Indicators data rely on the completion of the Census. Cognizant of these project activities, LISGIS Management has recognized these deliverables and started preparatory activities thereby shifting most of the activities to the next quarter for implementation. As a measure the project has updated and revised the annual workplan and budget accordingly to address the project planning		





No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
3	No Supporting Detailed General Ledger	Management should ensure that detailed general ledgers are prepared to support figures mentioned in the expenditure reports.	1.3	<p>and variance issues. Please see attached Exhibit II: Revised Financial Statement.</p> <p>During the period under audit, two of the transactions (US\$220,624 &amp; US\$4,959) cited by the auditor in annexure were transactions outstanding from December 2022 that got cleared in January 2024. Please see attached Exhibit IIIa: December 2022 reconciliation and cashbook for ease of reference.</p>	We acknowledge Management's subsequent submission of the adjusted drill down ledgers cataloging transactions not initially captured in table xxx above and the subsequent adjustment of the financial statements	Non- Implemented
4	Stale Checks	Management should perform a comprehensive review of all outstanding checks issued beyond the statutory period, notify legitimate payees to return	1.4	<p>We wish to inform the Auditor that the payments in question are not Checks. These are payments for taxes that were placed on the bank's online platform for</p>	We acknowledge Management's assertions and subsequent submission of payment advises. We also validated the subsequent clearance of the overdue transactions. However, overdue reconciling items	Implemented

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
		overdue checks, cancel/ perforate the overdue checks and reissue consistent with Regulations R.7 of the PFM Act of 2009 as amended and restated 2019. The cashbook should be adjusted accordingly to reflect the reversals and the comprehensive details of the newly issued checks.		transfer to LRA which was subsequently done. As the Auditor is aware, we have been having challenges with making prompt payments to LRA for taxes; hence the system delay. Notwithstanding, the taxes on the bank's online platform do not get stale. Kindly find attached evidence that the taxes in question were subsequently paid. Please see attached Exhibit IV: Payment Advises for LRA Payments	creates an unrealistic cash position of the project and impair the completeness and accuracy of financial information available to stakeholders. Therefore, Management should perform periodic and timely reconciliations, <i>laisse</i> with third party entities including vendors, service providers and banking institution to facilitate the timely clearance of overdue/ longstanding reconciling transactions	
5	Delay in project implementation on	Management should assess the current status of the work performed, the contractor's capacity to complete the project deliverables	1.7	The ratio of budget allocation against expenditure should reflect budget utilization. The % of the variance at 40.1% for Component 1,	We acknowledge Management's acceptance of our findings and recommendations. We will implement our recommendations during subsequent audit.	Not-Implemented



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
		and update the Office of the Auditor General as part of Management's response to this Management Letter		53.3% for Component 2, and 29.58% for Component 3 is not indicative of budget utilization because the higher the variance, the higher its utilization. Therefore, the actual utilization should be 59.9%, 46.6%, and 70.4% for components 1, 2, and 3, respectively, which is the ratio of the budget allocation against budget utilization. That being said, please see below:		
6	Third-Party Payments Made to Employee	All payments should be made directly to the legitimate beneficiaries through issuance of checks or transfer to bank accounts.	1.8	Firstly, the auditor assertion that the payment was made for various services in the name of staff rather than the vendors, service-providers is false and misleading. This payment was made	Management's assertion did not adequately address the issues raised. Payment to employee for subsequent disbursement to beneficiaries (including other staff), vendors and service providers is a violation of Regulation B.28 of the PFM Act of 2009 as Amended and Restated 2019.	Not Implemented

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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
7	Irregularities Associated with the Management of the Project Assets	<i>Management should account for fixed assets that were not verified, and delivered as observed during the physical inspection of the project assets</i>	1.1	as DSA and transportation for participants of the Socioeconomic statistical bulletin data validation that was held outside of Montserrat.	<i>Going forward, Management should facilitate payments directly to the legitimate beneficiaries through issuance of checks, transfer to bank accounts or utilization of the Mobil money platform</i>	Not- implemented



No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
8	<b>Payments Without Evidence of Contract</b>	<p>Management should submit all contracts requested above to the Office of the Auditor General as part of Management's response to this Management Letter</p>	1.12	<p>Management note the audit observation and disagree with the auditor observation and refer the auditor to the Request for Quotation (RFQ), PO/Contract procedure under the World Bank arrangement. That these are standard documents used interchangeably on the Project; Page 46 Step 9 of the Project Operations Manual reads, "The following are the standard documents used in national shopping: (i) Purchase Requisition; (ii) Request for Quotation (RFQ; Comparative Statement of Bids/Quotations and; Purchase Order/Contract."</p>	<p>Management's assertion did not adequately address the issues raised. The total value of the petroleum product procured as cataloged in <b>annexure 12</b> amounted to <b>US\$274,269.00</b>. This value exceeded the threshold for request for quotation per Section 7.8.3 Harmonizing and Improving Statistics in West Africa Project Operations Manual and at such an approved contract was required to facilitate the procurement processes. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.</p>	Non- Implemented

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
				Figure 4 on page 47 also refers to similar documents. All of these transactions were processed through the use of Purchase Order (PO) which, according to the Project Operations Manual, are standard documents. And if you look carefully, purchase order and contract are used as, "Contract/Purchase Order". This means contract or purchase order and indicates that any one of the two is acceptable and can be used.		



## ANNEXURE

**Annexure 1: Transaction per Bank Statement not seen in the Drilldown Ledger**

No.	Description of transfer expenditure/ (Bank Narration)	Transfer # / (Bank S/N #)	Transfer date	Amount in USD
1	J60ECTR240470369//3467646987//2402160T1JRY: AGRICENSUSMONITORS, PFMU MFDP,, 2402080MD417: TRN IFO POOLSTN-IFT-OMNI BO HISWAP ACCOUNT	96	16-Feb-24	23,100.00
2	J60RTGT240470521//3467647017//2402160T1NK8: AGRICENSUSMONITORS, PFMU MFDP,, 2402080MD417: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	98	16-Feb-24	53,200.00
3	J60RTGT241170037//3632619221//2404260V9IWC: PIUAPRIL2024SALARY, PFMU MFDP, 2404250NQ4XA: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	35	26-Apr-24	8,955.00
4	J60ECTR241380060//3686996266//2405170VJ61U: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	50	17-May-24	23,550.00
5	J60RTGT242200016//3902365247//2408070WBPW2: PIUJUL2024SALARY PFMU MFDP ,24080500L09I: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	13	7-Aug-24	8,955.00
6	J60ECTR242460116//3966163106//2409020W0EHJ: PIUAUGUST2024SALARY PFMU MFDP ,24090200UM4UI: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	4	2-Sep-24	6,460.00
7	J60RTGT242470022//3967967270//2409030W0J8V: PIUAUGUST2024SALARY PFMU MFDP ,24090200UM4U: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	6	3-Sep-24	8,955.00

No.	Description of transfer expenditure/ (Bank Narration)	Transfer # / (Bank S/N #)	Transfer date	Amount in USD
8	J60RTGT242990041//4099734413//2410250X0J0E: PIUOCT2024SALARY PFMU MFDP ,2410240PJ25J: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	131	25-Oct-24	8,955.00
9	J60ECTR243250570//4166849381//2411200YFUZU. 2411180PXR3M. Refund Agri census, Refund to LWEF Agri census, Book Transfer FCY, LWEF: TRN IFO POOLSTN-IFT- OMNI BO HISWAP ACCOUNT	182	20-Nov-24	150,000.00
10	J60ECTR243390156//4205817495//2412040YX8LY: TRN IFO POOLSTN-IFT-OMNI BO HISWAP ACCOUNT	19	4-Dec-24	4,860.00
11	J60ECTR243390157//4205817673//2412040YX8LZ: TRN IFO POOLSTN-IFT-OMNI BO HISWAP ACCOUNT	20	4-Dec-24	7,980.00
12	J60ECTR243390158//4205817678//2412040YX8M0: TRN IFO POOLSTN-IFT-OMNI BO HISWAP ACCOUNT	21	4-Dec-24	26,130.00
13	J60ECTR243390579//4205824664//2412040YX8LX: TRN IFO POOLSTN-IFT-OMNI BO HISWAP ACCOUNT	23	4-Dec-24	2,060.00
14	J60ECTR243390581//4205825187//2412040YX8M1: TRN IFO POOLSTN-IFT-OMNI BO HISWAP ACCOUNT	24	4-Dec-24	2,418.00
15	J60RTGT243440013//4212446893//2412070YZRY2: PIUNOV2024SALARY PFMU MFDP ,2412050Q6S16: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	62	9-Dec-24	7,267.50
<b>Grand Total</b>				<b>342,845.50</b>



**Annexure 2: Bank Transfer Without Supporting Documents**

No.	DESCRIPTION	PAYEE	AMOUNT	DATE	PV
1	Payment to seven enumerators and supervisors as 75% full balance and 50% full balance to 4 county inspectors as monthly allowances the agri census 2023 main field data collection	Listed individuals	21,750.00	09-Jul-24	2024/146
2	Data collector month allowance for agriculture census 2023, full 75% and 50% payment for supervisors, enumerators, ect.	Listed individuals	1,656,000.00	25-Apr-24	2024/093
3	transportation allowanc-CPI & PPI (phase 1)	Listed individuals	108,000.00	19-Feb-24	2024/055
4	DSA-Listed Individuals		16,720.00	5-Jan-2024	2024/010A
7	DSA-Listed Individuals		6,300.00	4-Jan-2024	2024/006
8	Payment to participants as DSA for CPI refresher workshop and data collection ecercise	DSA-Listed Individuals	13,860.00	6-Aug-2024	2024/164
9	Payment as monthly stipend, accommodation, transportation, allowance, miscellaneous, insurance and utilities for six months Apr to Sept 2024	Listed individuals	11,820.00	1-May-2024	2024/094
10	DSA-Listed Individuals Ag Census	Listed Individuals	824,000.00	26-Jan-2024	2024/022A
11	DSA for participants transportation allowance and DSA for Agriculture Census data collection training	Listed Individuals	100,000.00	10-Jan-2024	2024/016A
12	DSA ICBT-Listed Individua Informal Trade	Listed Individuals	89,760.00	23-Dec-2024	2024/382
13	DSA-Listed Individuals Ag Census	Listed Individuals	70,950.00	26-Jan-2024	2024/022B
14	DSA -Listed Individuals HIES	Listed Individuals	70,000.00	23-Dec-2024	2024/381
15	Payment as participants DSA for CPI refresher workshop and data collection ecercise	Listed Individuals	13,860.00	5-Aug-2024	2024/0164
16	Payment as participants DSA and transportation allowance for the conduct of the migration digitalization workshop	Listed Individuals	6,960.00	1-May-2024	2024/097



No.	DESCRIPTION	PAYE	AMOUNT	DATE	PV
18	Payment as DSA to drivers for 2024 HIES training field practice	DSA-Listed Individuals	4,900.00	19-Dec-2024	2024/376
19	Payment to Monitors to support CPI and PPI data collection phase 2	Listed individuals	96,000.00	July 09/2024	2024/143
20	Payment to participants as DSA for the training of enumerators workshop for the second face of the 2024 agriculture survey	Listed individuals	32,120.00	15-Nov-24	2024/279
21	Payment to participants as transportation and 60% (full balance) for the HIES main training workshop	Listed individuals	161,000.00	16-Dec-24	2024/365
22	Payment for phones & power banks charging and community focus group discussions for the agriculture census 2023	Listed individuals	105,600.00	22-Jan-24	2024/024
	<b>TOTAL</b>		<b>3,409,600.00</b>		

### Annexure 3 : Payment Without Adequate Supporting Documents

No.	DESCRIPTION	PAYE	AMOUNT IN USD	DATE	PV	COMMENTS
1	Payment for the supply of stationery for LIGIS director general and the three deputy generals' offices	Mattar Trading Company	43,120.00	13-Dec-24	HISWAP/2024/352	Payment Voucher not Approved
2	Transportation Allowance- CPI & PPI (phase 1)	LISTED INDIVIDUALS	108,000.00	19-Feb-24	HISWAP/2024/055	No Support documents (GN,LPO,GRN)
3	Payment for the printing of T-shirts, jackets, stickers, logos, etc for the agriculture census 2023 field activities	Bong group of Inve	4,900.00	26-Oct-2023	HISWAP/2024/156	No Support documents (GN,LPO,GRN)
4	Payment for stationery and office for HISWA -PMT	Kings office supplies & Equip	14,660.80	16-Oct-2024	HISWAP/2024/226	No Support documents





No.	DESCRIPTION	PAYE	AMOUNT IN USD	DATE	PV	COMMENTS
5	Payment for printing ID Cards for 2023 agriculture census	All your needs incorporated	9,000.00	4-Oct-24	HISWAP/2024 /214	No Support documents (GN,LPO,GRN)
6	Payment for scratch cards and router for the administrative data tools workshop	Orange Lib	3,724.00	26-Nov-24	HISWAP/2024 /306	No Support documents (GN,LPO,GRN)
7	Payment as 60% on the production and airing of jinglesfor 2024/2025 HIES	LIBERIA CRUSADERS FOR PEACE	23,490.00	19-Dec-24	HISWAP/2024 /372	No Support documents (GN,LPO,GRN)
8	Payment for scratch cards and router for administrative data tools workshop	Orange Lib	3,724.00	26-Nov-24	HISWAP/2024 /306	No Support documents (GN,LPO,GRN)
9	Payment for the supply of scratch cards for HISWA Project management team for 1st quarter Jan - Mar 2024	B- Faith Stationery Store	2,646.00	29-Apr-24	HISWAP/2024 /095	No Support documents (GN,LPO,GRN)
<b>TOTAL</b>			<b>213,264.80</b>			

**Annexure 5a: Fixed Assets were paid for and recorded in HISWA Fixed Asset Registrar, but no evidence of delivery and still maintained on the fixed asset registrar.**

No.	Items	Assignee	Location	Code
1	Thinkbook Laptop i5 processor 15.6 inch	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-136
2	Desktop computer Dell 3080 Core I7 Processor	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-157
3	UPS 650 VTSTECHCOM BRAND	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-172



**Annexure 5a: Fixed Assets were paid for and recorded in HISWA Fixed Asset Registrar, but no evidence of delivery and still maintained on the fixed asset registrar.**

No.	Items	Assignee	Location	Code
4	HP LASEERJET ALL IN ONE MFP M283DN	LISGIS Nimba County Office	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-202
5	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND	County Director, David Goodlin	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-187
6	BINDING MACHINE DELI BRAND	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-217
7	Office Chairs Semi Executive	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-070
8	Office Chairs Semi Executive	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-071
9	Office Desk L-shape with three side drawers	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-100
10	Office Desk L-shape with three side drawers	County Director, David Goodlin	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-101
11	Filing Cabinet 4 drawers lockable tpe Brand	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-232
12	Filing Cabinet/METAL CUP BOARD 2 DOORS LOCABLE	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-247
13	Guest Chairs/Visitor Chairs	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-154
14	Guest Chairs/Visitor Chairs	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-155
15	Guest Chairs/Visitor Chairs	County Director, David Goodlin	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-156
16	Guest Chairs/Visitor Chairs	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-





**Annexure 5a: Fixed Assets were paid for and recorded in HISWA Fixed Asset Registrar, but no evidence of delivery and still maintained on the fixed asset registrar.**

No.	Items	Assignee	Location	Code
17	Guest Chairs/Visitor Chairs	Telkie County Director, Carbisay Telkie	LISGIS Nimba County Office	HISWA-FUR-157 LISGIS/WB- HISWA-FUR-158
18	KAMA GENERATOR 7000E-5KVA DIESEL	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB- HISWA-EQI-314
19	EPSON PROJECTOR-EB-X14	County Director, Carbisay Telkie	LISGIS Nimba County Office	LISGIS/WB- HISWA-EQI-329

**Annexure 5b: These Fixed Assets were not seen during the fixed asset verification exercises**

No.	Items	Assignee	Location	Code
1	Thinkbook Laptop i5 processor 15.6 inch	County Director - Bomi Roland G. Yengbeh	LISGIS Bomi County Office	LISGIS/WB-HISWA-EQI-120
2	UPS 650 VTSTECHCOM BRAND	County Director - Bomi Roland G. Yengbeh	LISGIS Bomi County Office	LISGIS/WB-HISWA-EQI-164
3	EPSON PROJECTOR-EB-X06	Census	LISGIS Bomi County Office	LISGIS/WB-HISWA-EQI-321
4	Kama Generator 7000 E - 5KVA Diesel	Census	LISGIS Bomi County Office	LISGIS/WB-HISWA-EQI-82
5	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND	County Director, Chrislam P.G. Dour	LISGIS Margibi County Office	LISGIS/WB-HISWA-EQI-183
6	EPSON Projector EB-EB05	Census	LISGIS Margibi County Office	LISGIS/WB-HISWA-EQI-71
7	UPS 650 VTSTECHCOM BRAND	County Director, Joseph Piah	LISGIS Grand Bassa County Office	LISGIS/WB-HISWA-EQI-169
8	EPSON Projector EB-EB06	Census	LISGIS Grand Bassa County Office	LISGIS/WB-HISWA-EQI-72
9	UPS 650 VTSTECHCOM BRAND	County Director, David Goodlin	LISGIS Bong County Office	LISGIS/WB-HISWA-EQI-170
10	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND	County Director, David Goodlin	LISGIS Bong County Office	LISGIS/WB-HISWA-EQI-185
11	BINDING MACHINE DELI BRAND	County Director, David Goodlin	LISGIS Bong County Office	LISGIS/WB-HISWA-EQI-215

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No.	Items	Assignee	Location	Code
12	Thinkbook Laptop i5 processor 15.6 inch	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-135
13	Thinkbook Laptop i5 processor 15.6 inch	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-136
14	Desktop computer Dell 3080 Core i7 Processor	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-157
15	UPS 650 VTSTECHCOM BRAND	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-172
16	HP LASEERJET ALL IN ONE MFP M283DN	LISGIS Nimba County Office	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-202
17	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND	County Director, David Goodlin	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-187
18	BINDING MACHINE DELI BRAND	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-217
19	Office Chairs Semi Executive	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-070
20	Office Chairs Semi Executive	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-071
21	Office Desk L-shape with three side drawers	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-100
22	Office Desk L-shape with three side drawers	County Director, David Goodlin	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-101
23	Filing Cabinet 4 drawers lockable type Brand	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-232
24	Filing Cabinet/METAL CUP BOARD 2 DOORS LOCABLE	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-247
25	Guest Chairs/Visitor Chairs	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-154
26	Guest Chairs/Visitor Chairs	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-155
27	Guest Chairs/Visitor Chairs	County Director, David Goodlin	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-156
28	Guest Chairs/Visitor Chairs	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-157
29	Guest Chairs/Visitor Chairs	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-FUR-158
30	KAMA GENERATOR 7000E-5KVA DIESEL	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-314





No.	Items	Assignee	Location	Code
31	EPSON PROJECTOR-EB-X14	County Director, Carbisay	LISGIS Nimba County Office	LISGIS/WB-HISWA-EQI-329
32	HP Printer M479FDW	Wilmot Smith DDGCD	Census	LISGIS/WB-HISWA-EQI-24
33	HP Printer M479FDW	Alex Williams DDGSDP	Census	LISGIS/WB-HISWA-EQI-25
34	HP Printer M479FDW	Alex Williams DDGSDP	Census	LISGIS/WB-HISWA-EQI-26
35	LENOVO Thinkbook 17/16Gb/1TB/15.6 WIN 10 PRO	Augustine K. Browne	LNP	LISGIS/WB-HISWA-EQI-31
36	Kama Generator 7000 E - 5KVA Diesel	Alex Williams DDGSDP	DDGSDP Office	LISGIS/WB-HISWA-EQI-82
37	HP AIO 27-DP-165G7-8GB-1TB-27" - WINS10	Alex Williams /	DDGSDP Office	LISGIS/WB-HISWA-EQI-116
38	LENOVO thinkpad Carbon 16 GB- 1TB SSDSD-14-W10	Alex Williams /	DDGSDP Office	LISGIS/WB-HISWA-EQI-117
39	HP PAVILLION X360 17/16GB/1TB SSD/W10 PRO/14'	Elizabeth S. Harris	LISGIS CSIU	LISGIS/WB-HISWA-EQI-486
40	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	S.Siamai Kro,mah	Central Bank of Liberia	LISGIS/WB-HISWA-EQUI- 1461
41	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Joseph Doulupeh	Forestry Development Authority	LISGIS/WB-HISWA-EQUI- 1462
42	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Hawa S. Johnson	Forestry Development Authority	LISGIS/WB-HISWA-EQUI- 1463
43	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Henry K. Sambola	Liberia Electricity Corporation	LISGIS/WB-HISWA-EQUI- 1464
44	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Levi Emmanuel Fahnboein	Liberia Water and Sewer Corporation	LISGIS/WB-HISWA-EQUI- 1465
45	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Robert B. walker	Ministry of Postal Affairs	LISGIS/WB-HISWA-EQUI- 1466
46	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Sharell M. Sherman	Liberia Telecommunications Authority	LISGIS/WB-HISWA-EQUI- 1467

No.	Items	Assignee	Location	Code
47	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Amadu V.S. Kpahn	Ministry of Finance and Development Planning	LISGIS/WB-HISWA-EQUI- 1468
48	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Vowu D. Molubah	Ministry of Finance and Development Planning	LISGIS/WB-HISWA-EQUI- 1469
49	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Ambrose Bonney	Liberia Revenue Authority	LISGIS/WB-HISWA-EQUI- 1470
50	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Dennis E. Saylay	Ministry of Health	LISGIS/WB-HISWA-EQUI- 1471
51	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Henry Zargo	Liberia Immigration Services	LISGIS/WB-HISWA-EQUI- 1472
52	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Mulbah K.A. Kromah	LISGIS	LISGIS/WB-HISWA-EQUI- 1473
53	HP 15 PAVILLION /16GB/1TB SSD/Win PRO/15.6"	Augustine S. Dweh	Ministry of Agriculture	LISGIS/WB-HISWA-EQUI- 1474
54	Lenovo Ioeapad Intel Core i7 Processor 16GB Memory Ram 1TB SSD Windows 10 Pro	Ezekiel J.B. Kollie	IT Department	LISGIS/WB-HISWA-EQUI- 1484
55	Lenovo Ioeapad Intel Core i7 Processor 16GB Memory Ram 1TB SSD Windows 10 Pro	Robert Gibson	IT Department	LISGIS/WB-HISWA-EQUI- 1487
56	BINDING MACHINE	CSIU	CSIU	LISGIS/WB-HISWA-EQUI- 1577
57	LAPTOP COMPUTER 15 HP X360	Trokon Shaw	CSIO UNIT	LISGIS/WB-HISWA-EQUI- 1562
58	LAPTOP COMPUTER 15 HP X360	Cecelia Ballah	CSIO UNIT	LISGIS/WB-HISWA-EQUI- 1563
59	AIR CONDITIONER 12000BTU	CSIU	CSIU UNIT	LISGIS/WB-HISWA-EQUI- 1565
60	Thinkbook Laptop i5 processor 15.6 inch	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-121





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For the Year Ended December 31, 2024*

<b>No.</b>	<b>Items</b>	<b>Assignee</b>	<b>Location</b>	<b>Code</b>
61	Desktop computer Dell 3080 Core I7 Processor	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-122
62	UPS 650 VTSTECHCOM BRAND	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-150
63	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-165
64	HP LASERJET ALL IN ONE MFP M283DN	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-180
65	BINDING MACHINE DELI BRAND	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-195
66	Office Chairs Semi Executive	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-210
67	Office Chairs Semi Executive	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-FUR-056
68	Office Desk L-shape with three side drawers	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-FUR-057
69	Office Desk L-shape with three side drawers	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-FUR-086
70	Filing Cabinet 4 drawers lockable type Brand	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-FUR-087
71	Filing Cabinet/METAL CUP BOARD 2 DOORS LOCABLE	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-225
72	Guest Chairs/Visitor Chairs	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-240
73	Guest Chairs/Visitor Chairs	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-FUR-119
74	Guest Chairs/Visitor Chairs	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-FUR-120
75	Guest Chairs/Visitor Chairs	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-FUR-121



No.	Items	Assignee	Location	Code
76	Guest Chairs/Visitor Chairs	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-FUR-122
77	Guest Chairs/Visitor Chairs	County Director Oman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-FUR-123
78	KAMA GENERATOR 7000E-5KVA DIESEL	County Director Oman D. Kanneh	Census	LISGIS/WB-HISWA-EQI-307
79	EPSON PROJECTOR-EB-X07	County Director Oman D. Kanneh	Census	LISGIS/WB-HISWA-EQI-322
80	Kama Generator 7000 E - 5KVA Diesel	County Director Oman D. Kanneh	Census	LISGIS/WB-HISWA-EQI-83
81	EPSON Projector EB-EB02	County Director Oman D. Kanneh	Census	LISGIS/WB-HISWA-EQI-68
82	Thinkbook Laptop i5 processor 15.6 inch	County Director , Abraham Zinne	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-125
83	Thinkbook Laptop i5 processor 15.6 inch	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-126
84	Desktop computer Dell 3080 Core I7 Processor	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-152
85	UPS 650 VTSTECHCOM BRAND	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-167
86	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-182
87	HP LASEERJET ALL IN ONE MFP M283DN	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-197
88	BINDING MACHINE DELI BRAND	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-212
89	Office Chairs Semi Executive	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-FUR-060
90	Office Chairs Semi Executive	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-FUR-061
91	Office Desk L-shape with three side drawers	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-FUR-090
92	Office Desk L-shape with three side	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-FUR-091



No.	Items	Assignee	Location	Code
	drawers			
93	Filing Cabinet 4 drawers lokakable tpe Brand	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-227
94	Filing Cabinet/METAL CUP BOARD 2 DOORS LOCABLE	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-242
95	Guest Chairs/Visitor Chairs	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-FUR-129
96	Guest Chairs/Visitor Chairs	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-FUR-130
97	Guest Chairs/Visitor Chairs	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-FUR-131
98	Guest Chairs/Visitor Chairs	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-FUR-132
99	Guest Chairs/Visitor Chairs	County Director , Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-FUR-133
100	KAMA GENERATOR 7000E-5KVA DIESEL	Census	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-309
101	EPSON PROJECTOR-EB-X09	Census	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-324
102	Kama Generator 7000 E - 5KVA Diesel	Census	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-85
103	EPSON Projector EB-EB04	Census	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-70

**Annexure 5c: These Fixed Assets have not been put into use since the day of purchase**

No.	Items	Assignee	Location	Code
1	LAPTOP COMPUTER HP ENVY 15T	UL Statistics Degree Program	UL Fendell Campus	LISGIS/WB-HISWA-EQI-337
2	LAPTOP COMPUTER HP ENVY 15T	UL Statistics Degree Program	UL Fendell Campus	LISGIS/WB-HISWA-EQI-338
3	LAPTOP COMPUTER HP ENVY 15T	UL Statistics Degree Program	UL Fendell Campus	LISGIS/WB-HISWA-EQI-339
4	LAPTOP COMPUTER HP ENVY 15T	UL Statistics Degree Program	UL Fendell Campus	LISGIS/WB-HISWA-EQI-340
5	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-38	UL Fendell Campus	LISGIS/WB-HISWA-EQI-341
6	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-38	UL Fendell Campus	LISGIS/WB-HISWA-EQI-342

No.	Items	Assignee	Location	Code
7	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-39	UL Fendell Campus	LISGIS/WB-HISWA-EQI-343
8	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-40	UL Fendell Campus	LISGIS/WB-HISWA-EQI-344
9	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-41	UL Fendell Campus	LISGIS/WB-HISWA-EQI-345
10	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-42	UL Fendell Campus	LISGIS/WB-HISWA-EQI-346
11	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-43	UL Fendell Campus	LISGIS/WB-HISWA-EQI-347
12	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-44	UL Fendell Campus	LISGIS/WB-HISWA-EQI-348
13	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-45	UL Fendell Campus	LISGIS/WB-HISWA-EQI-349
14	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-46	UL Fendell Campus	LISGIS/WB-HISWA-EQI-350
15	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-47	UL Fendell Campus	LISGIS/WB-HISWA-EQI-351





No.	Items	Assignee	Location	Code
16	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-48	UL Fendell Campus	LISGIS/WB-HISWA-EQI-352
17	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-49	UL Fendell Campus	LISGIS/WB-HISWA-EQI-353
18	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-50	UL Fendell Campus	LISGIS/WB-HISWA-EQI-354
19	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-51	UL Fendell Campus	LISGIS/WB-HISWA-EQI-355
20	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-52	UL Fendell Campus	LISGIS/WB-HISWA-EQI-356
21	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-53	UL Fendell Campus	LISGIS/WB-HISWA-EQI-357
22	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-54	UL Fendell Campus	LISGIS/WB-HISWA-EQI-358
23	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-55	UL Fendell Campus	LISGIS/WB-HISWA-EQI-359
24	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-56	UL Fendell Campus	LISGIS/WB-HISWA-EQI-360

No.	Items	Assignee	Location	Code
25	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-57	UL Fendell Campus	LISGIS/WB-HISWA-EQI-361
26	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-58	UL Fendell Campus	LISGIS/WB-HISWA-EQI-362
27	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-59	UL Fendell Campus	LISGIS/WB-HISWA-EQI-363
28	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-60	UL Fendell Campus	LISGIS/WB-HISWA-EQI-364
29	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-61	UL Fendell Campus	LISGIS/WB-HISWA-EQI-365
30	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-62	UL Fendell Campus	LISGIS/WB-HISWA-EQI-366
31	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-63	UL Fendell Campus	LISGIS/WB-HISWA-EQI-367
32	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-64	UL Fendell Campus	LISGIS/WB-HISWA-EQI-368
33	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-65	UL Fendell Campus	LISGIS/WB-HISWA-EQI-369





No.	Items	Assignee	Location	Code
34	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-66	UL Fendell Campus	LISGIS/WB-HISWA-EQI-370
35	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-67	UL Fendell Campus	LISGIS/WB-HISWA-EQI-371
36	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-68	UL Fendell Campus	LISGIS/WB-HISWA-EQI-372
37	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-69	UL Fendell Campus	LISGIS/WB-HISWA-EQI-373
38	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-70	UL Fendell Campus	LISGIS/WB-HISWA-EQI-374
39	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-71	UL Fendell Campus	LISGIS/WB-HISWA-EQI-375
40	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-72	UL Fendell Campus	LISGIS/WB-HISWA-EQI-376
41	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-73	UL Fendell Campus	LISGIS/WB-HISWA-EQI-377
42	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-74	UL Fendell Campus	LISGIS/WB-HISWA-EQI-378

No.	Items	Assignee	Location	Code
43	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-75	UL Fendell Campus	LISGIS/WB-HISWA-EQI-379
44	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-76	UL Fendell Campus	LISGIS/WB-HISWA-EQI-380
45	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-77	UL Fendell Campus	LISGIS/WB-HISWA-EQI-381
46	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-78	UL Fendell Campus	LISGIS/WB-HISWA-EQI-382
47	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-79	UL Fendell Campus	LISGIS/WB-HISWA-EQI-383
48	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-80	UL Fendell Campus	LISGIS/WB-HISWA-EQI-384
49	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-81	UL Fendell Campus	LISGIS/WB-HISWA-EQI-385
50	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-82	UL Fendell Campus	LISGIS/WB-HISWA-EQI-386
51	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-83	UL Fendell Campus	LISGIS/WB-HISWA-EQI-387



No.	Items	Assignee	Location	Code
52	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-84	UL Fendell Campus	LISGIS/WB-HISWA-EQI-388
53	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-85	UL Fendell Campus	LISGIS/WB-HISWA-EQI-389
54	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-86	UL Fendell Campus	LISGIS/WB-HISWA-EQI-390
55	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-87	UL Fendell Campus	LISGIS/WB-HISWA-EQI-391
56	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-88	UL Fendell Campus	LISGIS/WB-HISWA-EQI-392
57	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-89	UL Fendell Campus	LISGIS/WB-HISWA-EQI-393
58	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-90	UL Fendell Campus	LISGIS/WB-HISWA-EQI-394
59	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-91	UL Fendell Campus	LISGIS/WB-HISWA-EQI-395
60	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-92	UL Fendell Campus	LISGIS/WB-HISWA-EQI-396

No.	Items	Assignee	Location	Code
61	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-93	UL Fendell Campus	LISGIS/WB-HISWA-EQI-397
62	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-94	UL Fendell Campus	LISGIS/WB-HISWA-EQI-398
63	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-95	UL Fendell Campus	LISGIS/WB-HISWA-EQI-399
64	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-96	UL Fendell Campus	LISGIS/WB-HISWA-EQI-400
65	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-97	UL Fendell Campus	LISGIS/WB-HISWA-EQI-401
66	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-98	UL Fendell Campus	LISGIS/WB-HISWA-EQI-402
67	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-99	UL Fendell Campus	LISGIS/WB-HISWA-EQI-403
68	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-100	UL Fendell Campus	LISGIS/WB-HISWA-EQI-404
69	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-101	UL Fendell Campus	LISGIS/WB-HISWA-EQI-405



No.	Items	Assignee	Location	Code
70	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-102	UL Fendell Campus	LISGIS/WB-HISWA-EQI-406
71	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-103	UL Fendell Campus	LISGIS/WB-HISWA-EQI-407
72	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-104	UL Fendell Campus	LISGIS/WB-HISWA-EQI-408
73	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-105	UL Fendell Campus	LISGIS/WB-HISWA-EQI-409
74	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-106	UL Fendell Campus	LISGIS/WB-HISWA-EQI-410
75	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-107	UL Fendell Campus	LISGIS/WB-HISWA-EQI-411
76	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-108	UL Fendell Campus	LISGIS/WB-HISWA-EQI-412
77	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-109	UL Fendell Campus	LISGIS/WB-HISWA-EQI-413
78	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-110	UL Fendell Campus	LISGIS/WB-HISWA-EQI-414

No.	Items	Assignee	Location	Code
79	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-111	UL Fendell Campus	LISGIS/WB-HISWA-EQI-415
80	DESKTOP COMPUTER LENOVO THINKSTATION P 330 22E-30 MONITOR WITH UPS	UL Statistics Degree Program, Classroom SC2-112	UL Fendell Campus	LISGIS/WB-HISWA-EQI-416
81	PROJECTORS EPSON EX 9230 3LCD FULL HD WITH EXTRA LONG CABLES	UL Statistics Degree Program, Dalington Johnson SC1-40	UL Fendell Campus	LISGIS/WB-HISWA-EQI-417
82	PROJECTORS EPSON EX 9230 3LCD FULL HD WITH EXTRA LONG CABLES	UL Statistics Degree Program, Dalington Johnson SC1-41	UL Fendell Campus	LISGIS/WB-HISWA-EQI-418
83	PROJECTORS EPSON EX 9230 3LCD FULL HD WITH EXTRA LONG CABLES	UL Statistics Degree Program, Dalington Johnson SC1-42	UL Fendell Campus	LISGIS/WB-HISWA-EQI-419
84	PROJECTORS EPSON EX 9230 3LCD FULL HD WITH EXTRA LONG CABLES	UL Statistics Degree Program, Dalington Johnson SC1-43	UL Fendell Campus	LISGIS/WB-HISWA-EQI-420
85	PROJECTORS EPSON EX 9230 3LCD FULL HD WITH EXTRA LONG CABLES	UL Statistics Degree Program, Dalington Johnson SC1-44	UL Fendell Campus	LISGIS/WB-HISWA-EQI-421
86	PROJECTORS EPSON EX 9230 3LCD FULL HD WITH EXTRA LONG CABLES	UL Statistics Degree Program, Dalington Johnson SC1-45	UL Fendell Campus	LISGIS/WB-HISWA-EQI-422
87	PROJECTORS EPSON EX 9230 3LCD FULL HD WITH EXTRA LONG CABLES	UL Statistics Degree Program, Dalington Johnson SC1-46	UL Fendell Campus	LISGIS/WB-HISWA-EQI-423
88	PROJECTORS EPSON EX 9230 3LCD FULL HD WITH EXTRA LONG CABLES	UL Statistics Degree Program, Dalington Johnson SC1-47	UL Fendell Campus	LISGIS/WB-HISWA-EQI-424
89	PROJECTORS EPSON EX 9230 3LCD FULL HD WITH EXTRA LONG CABLES	UL Statistics Degree Program, Dalington Johnson SC1-48	UL Fendell Campus	LISGIS/WB-HISWA-EQI-425







**Figure 1 Assets Not in Use**

