



Management Letter

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

For the Year Ended December 31, 2025



Promoting Accountability of Public Resources

Monrovia, Liberia
May 2026

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 26, 2026

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: DRAFT MANAGEMENT LETTER ON THE FINANCIAL STATEMENT AUDIT OF THE
HARMONIZING AND IMPROVING STATISTICS IN WEST AFRICA (HISWA) PROJECT FOR
THE YEAR ENDED DECEMBER 31, 2025.**

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.

Key Management Personnel

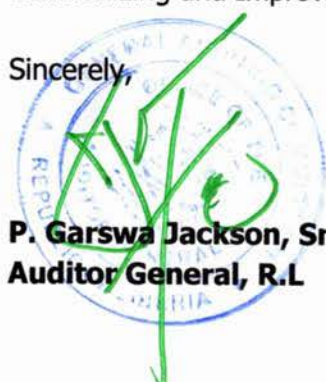
No	Name	Position	Period
1	Ahmed Y. Sheriff	Project Coordinator	2024-
2	Papin Daniel, Jr.	Director, Donor Funded Projects, PFMU, MFDP	2021- Present
3	Emmanuel T. Delamy	Financial Management Consultant	2020-
4	Gbilley M. Roberts	Procurement Specialist	2020-
5	Wilfred W. Gontor	Monitoring and Evaluation Officer	2023-

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 Harmonizing and Improving Statistics in West Africa (HISWA) Project staff during the audit.

Sincerely,


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

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 provide:

- (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 the project 2026 annual work plan and budget activities. The website and email adherence to the .gov.lr domain is now undergoing test.*

Auditor General's Position

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

1.1.2 Monitoring and Supervision

Criteria

- 1.1.2.1 Section 4.6.2.4 (The Monitoring and Evaluation Officer) of the project operations manual states "(i) Use approved instruments for data collection and evaluation to develop approaches/methodologies, timelines and milestones associated with monitoring the components of the project; Review and analyze the information gathered to enhance project reporting; (ii) Undertake monitoring and evaluation responsibilities on all project activities periodically and provide relevant information to the Project Management Team; (iii) Participate in annual work planning and budgeting.
- 1.1.2.2 Regulation A.3 (1) of the PFM Act of 2009, as amended and restated 2019 states: "Any public officer concerned with the conduct of financial matters of the government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."
- 1.1.2.3 Also, Regulation C.8 (3) (g) of the PFM Act of 2009, as amended and restated 2019 states: "The head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date".

Observation

- 1.1.2.4 During the audit, we observed three Monitoring activities reports by the M&E officer contrary to the four activities reports as required oversight for the full implementation of planned activities within approved timelines.

Risk

- 1.1.2.5 In the absence of effective monitoring and supervision, project deliverables may not be achieved up to approved specifications and within approved timelines.
- 1.1.2.6 Value for money may not be achieved, and project resources may be subjected to misapplication and misappropriation.
- 1.1.2.7 Approved activities cataloged in the contracts and operational plans may not be achieved or achieved up to approved specifications and timelines.

Recommendation

- 1.1.2.8 Management should ensure that the program department conducts the required number of monitoring and supervision of all projects implemented by contractors at every stage of the project. Evidence of periodic/quarterly monitoring and supervision reports should be adequately documented and filed to facilitate future review.

- 1.1.2.9 Management should ensure that periodic physical verifications are conducted to validate plan activities align with the actual phase of the work completed.

Management's Response

- 1.1.2.10 *LISGIS Management notes the auditor's recommendations and observations and will ensure timely implementation and conducts of the required number of monitoring and supervision annually.*

Auditor General's Position

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

1.2 Budget Management

1.2.1 Spending in Excess of Approved Budget

Criteria

- 1.2.1.1 Section 8.1.1 (Budgeting) of the project operations manual states "The PIU and the project technical committee will work together to prepare an annual budget for the project based upon the agreed program to be financed. Most of the activities of the key components are already known and these will be included in the project annual budgets. The budget will be based on the annual work-plan to be prepared by the project implementing entity and PIU for the project. The annual project budget will be reviewed and agreed with the World Bank and no-objections will be issued by the World Bank Task Team Lead (TTL) for activities agreed upon in the budget".
- 1.2.1.2 Regulation B.24 (1, 2 and 3) of the PFM Act of 2009 as amended and restated 2019 states: "(1) A head of government agency shall prioritize the Government agency's activities and ensure that related expenditures are within the cash flow plans and budget ceilings or such other ceilings as determined by the Minister".
- 1.2.1.3 Regulation E.13 (1 and 2) of the PFM Act of 2009 as amended and restated 2019 states: "(1) If additional funds are required because of increased activity costs that could not be foreseen when the annual estimates were presented, application for supplementary estimate shall be made to the Minister through the Line Minister, Sector Minister, or appropriate authority. (2) The accompanying memorandum shall explain how the extra costs became necessary".

Observation

- 1.2.1.4 During the audit, we observed that Management expended in excess of its approved budget (cumulative balance) without evidence of a supplementary budget or No Objection from the Bank as required. **See Table 1 for details:**

Table 1: Spending in Excess of Approved Budget

Description	APPROVED BUDGET AMOUNT US\$ (A)	FINANCIAL STATEMENT AMOUNT US\$ (B)	VARIANCE US\$ C=(A-B)
Project Management and Monitoring and Evaluation	2,000,000	3,928,579	(1,928,579)

- 1.2.1.5 Additionally, we observed that Management received US\$30,000,000 as agreed per the initial financing agreement covering a period of five (5) year ended December 31, 2025. During the period Management expended US\$29,286,127 contrary to US\$28,093,829 stated in the financial statements. However, we observed that Management did not implement the fourth (4th) quarter for Component 1: Regional Component: Harmonization, Data Collection, Quality Improvement, Dissemination and Use of Core Social and Economic Statistics and Component 3: Project Management and Monitoring and Evaluation (M&E) valued at US\$535,971.00 and US\$401,463.00 respectively due to insufficient funds in the designated account balance of US\$733,786.34.

Risk

- 1.2.1.6 Management may be non-compliant with Section 24(1-2) of the PFM Act of 2009 as amended and restated 2019.
- 1.2.1.7 Spending in excess of approved budget may lead to misappropriation of public funds. This may impair the achievement of the entity's objectives.
- 1.2.1.8 Facilitating unauthorized excess expenditure to the project may lead to under disbursement of approved budgetary allotments to other project line.
- 1.2.1.9 Unauthorized excess disbursement over approved budgetary allotment may lead to misappropriation and misapplication of public funds.

Recommendation

- 1.2.1.10 Management should account for the expenditure in excess of the approved budget limits without evidence of supplementary and /or recast budget for the period comprehensively catalogued in Table 1 above as part of Management's response to this Management Letter.
- 1.2.1.11 Management should account for the variance between the cumulative expenditure reported in the IFR amounting to US\$29,286,127 and the cumulative expenditure reported in the financial statements amounting to US\$28,093,829 resulting into a variance of US\$1,192,298. Subsequently, Management should adjust the financial statements when applicable. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.2.1.12 Management should provide explanation on how it intends to complete the activities of components 1 and 3 value at US\$535,971.00 and US\$401,463.00 respectively with insufficient funds in the designated account amounting to US\$733,786.34.

- 1.2.1.13 Going forward, Management should ensure that expenditures are within the approved budget limits at all times and where applicable, supplementary and /or approval for recast budget is acquired. Copies of the necessary documentation should be maintained for administrative and audit purposes.
- 1.2.1.14 Management should perform periodic (at least quarterly) reconciliation between budgeted and actual revenue and expenditure. Gaps identified should be used to govern future revenue collection and disbursement activities.
- 1.2.1.15 Periodic budget performance reports should be adequately documented and filed to facilitate future review.
- 1.2.1.16 Management should ensure that all excess expenditure exceeding authorized limits are approved by the World Bank.
- 1.2.1.17 Management should ensure that a Statement of Excess Expenditure is prepared and submitted to the National Legislature in a timely manner consistent with Section 24(1-2) of the PFM Act of 2009 as amended and restated 2019.
- 1.2.1.18 Evidence of a Statement of Excess Expenditure should be adequately documented and filed to facilitate future review.
- 1.2.1.19 Management should also perform periodic reconciliation between the IFR and the annual financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner.

Management's Response

- 1.2.1.20 *Management notes the auditor's observation and highlights that all these budgets were cleared with No Objection from the bank. The expenditures are as a result of misclassification of expenses that should be in other components.*

Auditor General's Position

- 1.2.1.21 Management's assertions did not adequately address the issues raised. Management did not account for the expenditure in excess of the approved budget limits without evidence of supplementary and /or recast budget for the period comprehensively catalogued Table 1 above as part of Management's response to this Management Letter.
- 1.2.1.22 Management did not account for the variance between the cumulative expenditure reported in the IFR amounting to US\$29,286,127 and the cumulative expenditure report in the financial statements amounting to US\$28,093,829 resulting into a variance of US\$1,192,298. Management also did not adjust the financial statements where applicable.
- 1.2.1.23 The variances due to misclassification asserted in Management's response were identified and adjusted accordingly.

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

1.2.2 Untimely Submission of Annual Work Plan

Criteria

1.2.2.1 Section E, annual work plan and budget (AWP & B) of the financing agreement signed on April 24, 2020 states "the recipient shall cause the PIE to:

- a. Prepare a draft AWP & B for each fiscal year setting forth, inter alia: (i) a detailed description of planned project activities for the following fiscal year; (ii) the source and uses of the fund, therefore; and (iii) responsibility for execution of said project activities, budget, start and completion date outputs and monitoring indicators to track progress of each activity;
- b. On or before November 30 of each Fiscal Year (or any other date agreed upon by the Association) and after considering the comments provided by the recipient, furnish to the Association for its comments and approval, the draft AWP&B and promptly thereafter, finalize the AWP&B, taking into account the Association's view and recommendation thereon and
- c. Adopt the final version of the AWP&B in the form approved by the Association not later than December 31 of such Fiscal Year (or any other date agreed upon by the Association).

Observation

1.2.2.2 During the audit, we observed untimely submission of the annual work plan by Management to the Bank for approval contrary to the section E of the financing agreement signed on April 24, 2020. **See table 2 below for details.**

Table 2: Untimely Approval of Annual Work Plan

Description	Submission Date	Financing Agreement Submission Date	# of Days Delay
Annual Work Plan	February 17, 2025	November 30, 2024	79

Risk

- 1.2.2.3 Project deliverables may not be implemented within the approved timelines. This may lead to increased overhead costs and non-achievement of project objectives.
- 1.2.2.4 Delay in submission of work plan for Bank's approval may impair effective monitoring and evaluation during the project. This may impair the achievement of value for money and the implementation of project deliverables.

Recommendation

- 1.2.2.5 Management should provide substantive justification why the annual work plan was not submitted by Management to the Bank for approval in a timely manner.

- 1.2.2.6 Going forward, Management should develop, approve and operationalize a work plan in a timely manner 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.
- 1.2.2.7 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.2.2.8 Evidence of approved work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.2.9 *Management notes the delay in submission of work plan for the World Bank's approval and will ensure timely and effective submission, as required.*

Auditor General's Position

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

1.3 Financial Reporting

1.3.1 Delay in Disbursement of Project Funds

Criteria

- 1.3.1.1 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.
- 1.3.1.2 Additionally, the PMT enables strengthening of capacities in participating units for future project implementation.

Observation

- 1.3.1.3 During the audit, we observed that the implementation of the project activities components had not been fully implemented in accordance with the approved work plan, evidenced by the underutilization of approved budget. **See table 3 below for details.**

Table 3: Delay in Disbursement of Project Funds

Activities within Components	Project Allocation US\$	Annual Budget US\$ (A)	Year to date Expenditure US\$ (B)	Variance US\$ (A-B)	% of Variance
Regional components: Harmonization, Data Collection Quality Improvement, Dissemination, and use of core Social and Economic Statistics	25,300,000	4,957,500	4,620,024	337,476	6.81
Country Specific Components: Improving or modernizing Physical and Statistical infrastructure	2,700,000	612,783	553,568	59,215	9.66
Project Management and Monitoring and Evaluation(M&E)	2,000,000	376,596	373,792	2,803	0.72
Grand Total	30,000,000	5,946,877	5,547,384	399,493	6.72

Risk

- 1.3.1.4 Project deliverables may not be implemented within the approved timelines. This may lead to increased overhead costs and non-achievement of project objectives.
- 1.3.1.5 Payments may be made for service not performed and value for money may be impaired.
- 1.3.1.6 The absence of effective monitoring and evaluation during the project may impair the achievement of value for money and the implementation of project deliverables.

Recommendation

- 1.3.1.7 Management should provide substantive justification for delay in disbursement of funding resulting into non implementation of some components of project activities.
- 1.3.1.8 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.
- 1.3.1.9 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.

- 1.3.1.10 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

- 1.3.1.11 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.

Auditor General's Position

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

1.3.2 Non-disclosure of Schedule of Commitments

Criteria

- 1.3.2.1 Part 1.2.2 of the Revised Cash Basis IPSAS (2017) provides that "financial statements prepared under the cash basis should provide readers with information about the sources of cash raised during the period, the purposes for which cash was used and the cash balances at the reporting date. The measurement focus in the financial statements is balances of cash and changes therein. Notes to the financial statements may provide additional information about liabilities, such as payables and borrowings, and some non-cash assets, such as receivables, investments and property, plant and equipment."
- 1.3.2.2 Paragraph 7.10 of the Project Implementation Manual (PIM) on financial reporting requires a schedule of commitments/contracts and disclosures of outstanding commitments and assets as memoranda to the financial statements.

Observation

- 1.3.2.3 During the audit, we observed that Management did not disclose the schedule of commitments cataloguing liabilities to be settled within ninety (90) days after the period ended in the notes to the financial statements. However, we observed that Management reported liabilities amounting to US\$39,736.41 in the Fourth Quarter Interim Financial Report. **See table 4 (a-b) below for details.**

Table 4A: Non-Disclosure of Commitment

Name	Contract Value US\$	Payments to Date US\$	Outstanding Commitment US\$
Anthony Agbesi	64,972	37,675	27,297
Emmanuel T. Delamy	192,800	189,990	2,810
Gbille M. Roberts	220,800	217,230	3,570
Wilfred W. Gonlor	51,300	50,630	670
University of the Philippines Los Banos	7,182.38	1,807.97	5,389.41
Total	537,054.38	497,332.97	39,736.41

- 1.3.2.4 Additionally, we observed that Management made several payments amounting to US\$120,521.50 in 2025 which relate to services performed and completed in 2024. However, we observed no evidence of commitment in the signed audited financial statements for 2024. **See table 4B below for details:**

Table 4B: Non-Disclosure of Commitment

Date	Voucher Number	Vendor Name	Description	Completion Date	Amount US\$
28/3/2025	HISWAP/2025/064	Zenith Multipurpose Company	Payment for vehicle rental Services for ICBT Survey (Monitoring/team movement)	12/01/2024	21,060.00
04/02/2025	HISWAP/2025/033A	Source IT Liberia	Payment for supply of Smart phones and equipment for the office of communication and advocacy	14/06/2024	11,299.40
28/02/2025	HISWAP/2025/041	Thunderbird Corporation	Payment for servicing LISGIS fleet of vehicle	11/13/2024	88,162.10
Total					120,521.50

Risk

- 1.3.2.5 The completeness and accuracy of liabilities may not be assured. Therefore, the financial statements may be misstated.
- 1.3.2.6 Fair presentation and full disclosure may be impaired.
- 1.3.2.7 Failure to include the details of commitment schedules in the notes to the financial statements may deny users of the financial statements' information needed to make informed decisions.
- 1.3.2.8 Unremitted and inadequate disclosure of commitments may lead to misappropriation of project funds.
- 1.3.2.9 Untimely supply of goods, completion of service and ultimately delay in disbursement of commitments may lead to additional cost to the Government of Liberia.

Recommendation

- 1.3.2.10 Management should adjust the financial statements to include in the notes to the financial statements the comprehensive commitment schedules cataloguing liabilities disclosed in table 4A above. The adjusted financial statement should be submitted to the Office of the Auditor General, as part of Management's response to this Management Letter.

- 1.3.2.11 Management should facilitate the immediate preparation of the statement of undischarged commitments and submit same to the Minister to fully account for the undischarged commitments. Subsequently, Management should remit the undischarged commitments not disbursed within 90 days after the end of the fiscal year to the Bank as required (where applicable). Evidence of the statement of undischarged commitments and remittance of undischarged commitments to the Bank (where applicable) should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter, and adequately documented and filed to facilitate future review.
- 1.3.2.12 Management should also account for liabilities resulting from fiscal year 2024 operations which were settled in fiscal year 2025 but not disclosed in the commitment schedule of the audited 2024 financial statements, comprehensively catalogued in table 4B above as part of Management's response to this Management Letter.
- 1.3.2.13 Going forward, Management should facilitate effective monitoring and evaluation of project activities to ensure that project deliverables are executed and payments disbursed to contractors in a timely manner.
- 1.3.2.14 All undischarged commitments should be disclosed in the notes to the financial statements and appropriately disbursed within 90 days of the end of the fiscal year. Otherwise, Management should prepare the statement of undischarged commitments, submit same to the Minister and subsequently remit the undischarged commitment to the Bank as required.

Management's Response

- 1.3.2.15 *We have herewith included the commitment schedule for the period under audit in the financial statements as recommended by the audit team. Pertaining to the previous year commitment schedule that was not disclosed, Management takes note and will, going forward, include them for the auditor's review. Attached is the revised financial statement for your reference.*

Auditor General's Position

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

1.3.3 Interim Financial Report, Asset Validation Figures Not Reconciled to Financial Statements Figures

Criteria

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

Observation

- 1.3.3.2 During the audit, we observed variances between fixed assets figures reported in the interim financial report (4th Quarter) and fixed assets figures reported in the assets' validation report.
- 1.3.3.3 Additionally, we observed variances between fixed assets figures reported in the interim financial report (4th Quarter) and fixed assets figures reported in the financial statements (trial balance). **See table 5 (a-b) below for details:**

Table 5A: Interim Financial Report, Asset Validation Figures Not Reconciled to Financial Statements Figures

Amount per IFR 4 th Quarter Report (December 31, 2025) US\$	Amount Per Asset Validation Report as at December 31, 2025 US\$	Variance US\$
1,468,994.79	3,019,922.8	1,550,928.06

Table 5B: Interim Financial Report, Asset Validation Figures Not Reconciled to Financial Statements Figures

Amount per IFR 4 th Quarter Report (December 31, 2025) US\$	Trial Balance as at December 31, 2025 US\$	Variance US\$
1,468,994.79	1, 085,409.30	(383,585.49)

Risk

- 1.3.3.4 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.
- 1.3.3.5 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.
- 1.3.3.6 Management may not account for all its transactions.

Recommendation

- 1.3.3.7 Management should account for the variances between fixed assets figures reported in the interim financial report (4th Quarter) and fixed assets figures reported in the assets' validation report, comprehensively catalogued in Table 5A above, as part of Management's response to this Management Letter. Management should account for the variances between fixed assets figures reported in the interim financial report (4th Quarter) and fixed assets figures reported in the financial statements, comprehensively catalogued in Table 5B above, as part of Management's response to this Management Letter.
- 1.3.3.8 Subsequently, Management should adjust the financial statements where applicable. The adjusted financial statements should be submitted to the Office of the Auditor General, as part of Management's response to this Management Letter.

- 1.3.3.9 Going forward, 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. Going forward, an automated linkage should be created between the general ledger, trial balance, and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.3.3.10 From the stated Table 5A referenced, Management has updated the Fixed Asset Register as advised.
- 1.3.3.11 Further, on Table 5B, Management acknowledges the auditor's recommendation and will take corrective measures going forward. However, since this does not affect the Financial Statement, there would not be any adjustments made in the financial statement. Notwithstanding, we have updated the fixed assets register accordingly. **See attached Exhibit I: Revised Financial Statement**

Auditor General's Position

- 1.3.3.12 We acknowledge Management's acceptance of our findings, recommendations and subsequent adjustment of the financial statements. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3.4 Variances between IFR and Financial Statements

Criteria

- 1.3.4.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 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 accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister.

Observation

- 1.3.4.2 During the audit, we observed variances between annual budget and actual receipts reported in the IFR and annual budget and actual receipts reported in the financial statements. **See Table 6 below for details.**

Table 6: Variances between IFR and Financial Statements

No	Description	IFR (fourth Quarter) US\$ (A)	Financial Statement 2025 US\$ (B)	Variance US\$ (A-B)
1	Annual Budget	6,393,266.05	5,946,877	446,389.05

Risk

- 1.3.4.3 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.
- 1.3.4.4 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.
- 1.3.4.5 Management may not account for all its transactions.

Recommendation

- 1.3.4.6 Management should account for the variances between the interim financial report (4th Quarter) and the financial statements, catalogued in Table 6 above, as part of Management's response to this Management Letter.
- 1.3.4.7 Subsequently, Management should adjust the financial statements where applicable. The adjusted financial statements should be submitted to the Office of the Auditor General, as part of Management's response to this Management Letter.
- 1.3.4.8 Going forward, Management should perform periodic reconciliation between the interim financial reports and the annual financial statements. Variance 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.
- 1.3.4.9 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. Going forward, an automated linkage should be created between the general ledger, trial balance, and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.3.4.10 *The first observation was an oversight and has been subsequently rectified. The budget-versus-actual page of the financial statement has been corrected to reflect the actual budgeted amount. **See attached Exhibit I: Revised Financial Statement***

Auditor General's Position

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

1.4 Cash Management

1.4.1 Non-Disclosure of Foreign Currency Translation

Criteria

- 1.4.1.1 Section 1.6.2 of the IPSAS Cash basis of 2017 states that, cash receipts and payments

arising from transactions in a foreign currency shall be incorporated in the statement of receipts and payments in an entity's presentation currency by applying the spot rate to the foreign currency amount at the date of the receipt and payments.

- 1.4.1.2 Section 1.6.3 further indicates that, Cash balances held in a foreign currency shall be translated using the closing rate.
- 1.4.1.3 Section 1.6.5 also states that, "an entity shall disclose the amount of exchange differences included as reconciling items between opening and closing cash balances for the period".

Observation

- 1.4.1.4 During the audit, we observed that Management did not disclose the exchange rate utilized for foreign currency translation in the financial statements for the periods under audit as required.
- 1.4.1.5 Additionally, we observed that exchange losses amounting to US\$133,163 due to foreign currency translation of Special Drawing Rights (SDR) to USD as at 31 December 2025 from the Interim Financial (fourth quarter). However, these exchange losses were not disclosed in the financial statements as required.

Risk

- 1.4.1.6 Fair presentation and full disclosure may be impaired.
- 1.4.1.7 Failure to use the appropriate closing rate, closing cash balance may be misstated. The completeness and accuracy of closing cash balance may not be assured.
- 1.4.1.8 If foreign currency transactions are material and translation rate(s) used is misstated, the financial statements may be misstated.
- 1.4.1.9 Failure to disclose exchange rates utilized in the computation of closing cash balances in the notes to the financial statements may deny users of the financial statements information relevant for decision making. Fair presentation and full disclosure of the financial statements may be impaired.

Recommendation

- 1.4.1.10 Management should disclose the absolute value of exchange rate utilized in the conversion of foreign currency transactions in the notes to the financial statements as required. Subsequently, Management should disclose in the notes to the financial statements exchange losses resulting from the foreign currency translation reported in our findings above.
- 1.4.1.11 Going forward, Management should utilize the spot/transactional rate in the conversion of foreign currency transactions and the closing rate at CBL for the conversion of foreign currency account balances during the re-computation of closing cash balances.

- 1.4.1.12 Management should disclose in the notes to the financial statements the exchange rate utilized in the conversion of the closing cash balance and all associated exchange gain and losses where applicable.

Management's Response

- 1.4.1.13 *We acknowledge the observation about the lack of disclosure of the exchange rate used for foreign currency translation and the omission of exchange losses totaling US\$133,163 from SDR to USD translation as of 31 December 2025. Management clarifies that the project's reporting currency is USD and funds are not requested in other currencies. The SDR balances shown reflect amounts recorded in the World Bank system, which uses SDR as a unit of account for certain transactions.*
- 1.4.1.14 *In this context, exchange differences from SDR-to-USD translation are inherent in the World Bank's accounting records. To ensure transparency, we have included disclosures on the exchange rates used and related exchange losses in the updated financial statements to meet reporting requirements. We remain committed to maintaining full compliance with financial reporting standards and ensuring clear and comprehensive disclosures moving forward. See attached Exhibit I: Revised Financial Statement*

Auditor General's Position

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

1.4.2 Unexplained Bank Errors on Reconciliation Statements

Criteria

- 1.4.2.1 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.
- 1.4.2.2 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.
- 1.4.2.3 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

- 1.4.2.4 During the audit, we observed that the PFMU's bank reconciliation Statements recorder transactions titled "bank errors" on the face of the reconciliation statements dated September 28, 2023 for Africa Motor Service Center (US\$26,937.90). Our investigation revealed that the transaction was paid to the wrong accounts. However, as at the time of our audit execution, we observed that the transaction was yet to be reversed.

Risk

- 1.4.2.5 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.
- 1.4.2.6 Inadequate preparation of bank reconciliation statements may lead to the untimely detection /correction of errors, omissions and fraud.

Recommendation

- 1.4.2.7 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.
- 1.4.2.8 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.
- 1.4.2.9 Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.2.10 *The referenced bank error was due to an electronic system error experienced on the payment platform. However, the Management of PFMU took proactive steps by communicating with the vendor when this error was detected during reconciliation. 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 PFML Management is still pursuing the vendor to ensure these funds are paid back into the project account. See attached Exhibit IV: Communication sent to Africa Motors.*

Auditor General's Position

- 1.4.2.11 We acknowledge Management's acceptance of our findings and recommendations. Management should liaise with its banker (Ecobank) and Africa Motor to ensure that the wrong transfer in the amount of US\$26,937.90 be refunded. In the instance where this cannot be resolved between the vendor and bank, Management should initiate legal actions to ensure that the project funds are duly recovered. We will follow up on the implementation of our recommendation during subsequent audit.

1.4.3 Stale Cheques/ Outstanding Mobile Money Transactions

Criteria

- 1.4.3.1 Regulation R.6 of the PFM Act of 2009 as amended and restated 2019 states, "Cheques issued by the Republic of Liberia shall be valid for a period of six months from the date of issue. The Minister is authorized to have printed or stamped on government checks a legend stating that each cheque must be cashed within six months of the date of issue".

- 1.4.3.2 Regulation R.7 of the PFM Act of 2009 as amended and restated 2019 states, "If a check becomes invalid by virtue of regulation R.6 above, payment of the check may nonetheless be effected, if within 18 months of the date of issue, the payee or holder in due course presents the check to the Minister. If satisfied that there is no doubtful question of law or fact concerning its payment, the Minister shall cancel and perforate it and issue a new check in lieu of thereof in the same amount in favor of the person presenting the check".

Observation

- 1.4.3.3 During the audit, we observed that several cheques (Mobile Money transactions on the bank statement for May and June) amounting to US\$2,450 were issued beyond the statutory six (6) months period and had not been remitted to the respective payees as at December 31, 2025. **See table 7 below for details.**

Table 7: Stale Cheques/ Outstanding Mobile Money Transactions

Date of Reconciliation	Account Number	Date of Unpresented Checks	Description	Amount US\$
Dec 31, 2025	6101744972	May 13, 2025	Mobile Money Payment	750
Dec 31, 2025	6101744972	May 21, 2025	Mobile Money Payment	750
Dec 31, 2025	6101744972	June 18, 2025	Mobile Money Payment	200
Dec 31, 2025	6101744972	June 27, 2025	Mobile Money (Genevie Ballah)	750
Total				2,450

Risk

- 1.4.3.4 Management may be non-compliant with Regulations R.6 and R.7 of the PFM Act of 2009 as amended and restated 2019.
- 1.4.3.5 Outstanding cheques for over six months may lead to misstatement of expenditures, closing cash balance and subsequently the financial statements.

Recommendation

- 1.4.3.6 Management should perform a comprehensive review of all outstanding cheques issued beyond the statutory period, notify legitimate payees to return overdue legitimate cheques, cancel/ perforate the overdue cheques and reissue same consistent with Regulation 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 new cheques issued.
- 1.4.3.7 Evidence of cancelled cheques and journal vouchers for reversals to the cashbook should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.3.8 *The aforementioned transactions were not checks but direct deposit payments made via the mobile money platform to the respective beneficiaries; thus regulation R.6 of the PFM Act of 2009 is not applicable as asserted by the auditor. To clarify further, these*

longstanding issues emanated as a result of failed mobile money payments that were returned due to wrong numbers submitted by the beneficiaries to the project for payment. We have reversed these payments on the bank reconciliation statements subsequently and are herewith attaching them for the auditor's review. See attached Exhibit V: Bank Reconciliation Statement & Journal Vouchers Showing Reversals for the Failed Mobile Money Payments.

Auditor General's Position

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

1.5 Expenditure Management

1.5.1 Irregularities Associated with the Remittances and Computation of Personal Income Tax (PIT) and Services Taxes

Criteria

- 1.5.1.1 Section 200 of the Revenue Code of Liberia 2000 as amended in 2011 requires that an annual income tax is hereby imposed on the annual taxable income of every natural person resident in Liberia (including resident Liberian citizens employed by an embassy, a diplomatic mission, or international organization). The tax is collected during the tax year in accordance with the withholding rules of Section 905 or the advance payment rules of Section 904.
- 1.5.1.2 Further, Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000 states that; "Within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".

Observation

- 1.5.1.3 During the audit, we observed several instances of untimely remittances of Personal Income Tax (PIT) and services taxes into GoL Revenue Account beyond the statutory period. **See table 8 below for details:**

Table 8A: Untimely Remittance of Personal Income Tax (PIT) and Services Taxes

Payment Date (A)	Payment Amount US\$ (B)	Receipt Number (C)	Late Payment Date (D)	Late payment in days E=(A-D)
16 Feb 2025	22,046.69	463094/463089	10 Feb 2025	6
17 Oct 2025	5,775.60	641986/641957	10 Apr 2025	190
6 Sept 2025	15,123.53	534688/534676	10 May 2025	119
7 Aug 2025	7,689.87	557490/557462	10 Jun 2025	58
20 Aug 2025	2,187.97	589080/589051	10 Aug 2025	10

Payment Date (A)	Payment Amount US\$ (B)	Receipt Number (C)	Late Payment Date (D)	Late payment in days E=(A-D)
17 Sept 2025	16,016.60	611014/610985	10 Sept 2025	7
17 Oct 2025	7,716.04	641981/641952	10 Oct 2025	7
11 Dec 2025	2,911.90	Ecobank receipts	10 Nov 2025	31
12 Dec 2025	4,529.80	696323/696294	10 Dec 2025	2
2 Apr 2026	22,164.12	749468/749439	10 Jan 2026	82

1.5.1.4 Additionally, we observed variances among payroll ledger, drilldown and re-computation of monthly taxes. **See table 8B below for details:**

Table 8B: Variances Among Payroll Ledger, Drilldown and Recomputed Taxes

Months	Monthly Salary US\$	Recomputed Monthly Taxes US\$	Taxes per Signed Payroll Ledger US\$	Payment Per Drill Down Ledger US\$
January	12,828.00	1,282.80	1,232.80	1,185.30
February	12,828.00	1,282.80	1,232.80	3,643.40
March	12,828.00	1,282.80	1,232.80	2,370.60
April	12,828.00	1,282.80	1,282.80	2,370.60
May	12,828.00	1,282.80	1,232.80	350.00
June	12,828.00	1,282.80	1,233.60	1,282.80
July	12,828.00	1,282.80	1,232.80	-
August	12,828.00	1,282.80	1,232.80	1,282.80
September	12,828.00	1,282.80	1,282.80	2,565.60
October	12,828.00	1,282.80	1,282.80	-
November	12,828.00	1,282.80	1,282.80	2,565.60
December	12,828.00	1,282.80	1,282.80	-
Total	153,936.00	15,393.60	15,044.40	17,616.70

Risk

- 1.5.1.5 Untimely remittances of PIT and Services taxes may deny GoL of the much-needed tax revenue.
- 1.5.1.6 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay. Please see Section 52 of the Revenue Code of Liberia as referenced above.
- 1.5.1.7 Inadequate computation of PIT and services taxes may lead to over/under remittances of PIT and services tax.

Recommendation

- 1.5.1.8 Management should provide substantive justification for untimely remittances of PIT and services taxes comprehensively catalogued in Table 8A above, as part of Management's response to this Management Letter.

- 1.5.1.9 Management should also account for the variances among PIT recomputed by GAC and PIT reported in the drilldown ledger and the approved payroll 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.
- 1.5.1.10 Going forward, Management should facilitate adequate computation and full remittance of PIT and services taxes to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.5.1.11 Evidence of remittance including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.5.1.12 *Management acknowledges the auditor's assertion relative to the untimely remittances of Personal Income Tax (PIT) and services taxes into the GoL Revenue Account. This delay is as a result of the complexities of LRA's payment system (LITAS); however, we are working closely with LRA to initiate remedial actions will mitigate these delays going forward.*
- 1.5.1.13 *Secondly, Management acknowledges the variances noted between the recomputed taxes, signed payroll ledger, and drill-down ledger amounts for the period January to December.*
- 1.5.1.14 *Upon review, we noted that the differences arose primarily because the drill-down ledger reflects the actual timing of tax remittances and journal postings, which in some instances included payments relating to prior months, consolidated tax payments covering multiple periods, and timing differences between payroll processing and ledger postings. Consequently, the amounts reflected in the drill-down ledger do not always correspond to the monthly payroll tax deductions recorded in the payroll ledger.*
- 1.5.1.15 *Regarding the differences between the recomputed taxes and the signed payroll ledger, management noted that certain months reflected payroll adjustments, rounding differences, and corrections made during payroll processing, resulting in minor variances. For example, while the recomputed tax amounted to US\$1,282.80 per month, the payroll ledger reflected deductions of US\$1,232.80 in several months, representing a variance of US\$50.00 per month that requires further reconciliation.*
- 1.5.1.16 *Management will undertake a comprehensive reconciliation of payroll tax deductions, payroll ledgers, general ledger postings, and tax remittance records to determine the exact causes of the variances. Any unsupported differences identified will be adjusted accordingly, and procedures will be strengthened to ensure that payroll records, ledger postings, and tax remittances are reconciled on a monthly basis.*

Auditor General's Position

- 1.5.1.17 Management's assertions did not adequately address the issue raised relative to variances among payroll ledger, drilldown and re-computation of monthly taxes. Management did

not account for the variances among PIT recomputed by GAC and PIT reported in the drilldown ledger and the approved payroll and adjust the financial statements accordingly. Therefore, we maintain our recommendation in this regard. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.4 Non-Withholding and Remittance of NASSCORP Contributions

Criteria

- 1.5.1.18 Section 89.6 of The National Social Security and Welfare Corporation (NASSCORP) Act of 2017, provides that "The National Social Security and Welfare Corporation shall be organized in such manner and with such personnel as shall be determined by the Director General with the approval of the Board. Such organization shall be structurally flexible to ensure coordination of the work of the Corporation with the work of ministries and other agencies of the Government and employers in the private sector."
- 1.5.1.19 Also, Section 89.16 of the Decree establishing NASSCORP requires that "the contribution payable under this Act in respect of an employee shall comprise contribution payable by the employer (hereinafter referred to as the employer's contribution) and contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the corporation. Contribution rate shall be total 10% of total gross remuneration of each employee; 2 % under the Employment Injury Scheme payable by the employer; 4 % employer contribution and 4% employee contribution to be remitted by the employer."
- 1.5.1.20 The National Social Security and Welfare Corporation (NASSCORP) was established for the income protection and welfare of employees in both the public and private economic sectors of Liberia. One important function of the Corporation is the implementation of the Employment Injury Scheme (or EIS), which provides medical benefits for insured persons who sustain job-related injuries or contract occupational diseases. A second vital function is the National Pension Scheme (or NPS), that provides pension benefits to insured persons.
- 1.5.1.21 Section 3.2 of The Employer's Guide to the National Social Security and Welfare Corporation Schemes of 2013, provides "Persons not Eligible for Coverage under the EIS and NPS" includes:
- Members of the Armed Forces including the Naval and Air Force;
 - Members of any military forces of any country other than Liberia;
 - Members of the employer's family dwelling in his/her house;
 - Wives working for their husbands; vice versa.
 - Domestic servants and hires;
 - Persons employed on board vessels, ships, boats or canoes, etc. flying Liberian flag;
 - Persons born before September 1, 1959, and
 - Persons under the age of 18 or above the age of 55 (for persons born before 1980) and above the age 52 (for persons born 1980 and after)

- 1.5.1.22 Also, Section 3.3 of The Employer's Guide to the National Social Security and Welfare Corporation Schemes of 2013, provides that "Why are these persons not covered" There are special pension plans and life insurance policies for those in the army and others who are not covered by NPS and EIS. Some of these individuals are extremely high-risk employees and they perform their jobs under conditions that are difficult to monitor.

Observation

- 1.5.1.23 During the audit, we observed no evidence that Management withheld and remitted the employees' and employer contributions to NASSCORP for the period under review as required.

Risk

- 1.5.1.24 Management may be non-compliant with the NASSCORP Act of 2017 which may result to penalties and fines.
- 1.5.1.25 Potential retirees of GoL may be denied required pension benefits due to non-compliance with the Regulation.
- 1.5.1.26 The completeness and accuracy of social security contributions for employees may be misstated. This may lead to inaccurate computation of employees' social security benefits.
- 1.5.1.27 Non-remittance of social security contributions may lead to misapplication / misappropriation of social security funds.
- 1.5.1.28 Miscomputation of the social security benefit may lead to misstatement of social security contributions and subsequently the financial statements.

Recommendation

- 1.5.1.29 Management should provide substantive justification for not withholding and remitting NASSCORP contributions.
- 1.5.1.30 Management should facilitate comprehensive and accurate computation of social security benefits by ensuring social security computations are derived on the basis of total earnings, as required by the Regulations.
- 1.5.1.31 A payment plan should be crafted and agreed between Management and NASSCORP Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan. Management should also ensure that future employers' contributions are adequately provided for in the approved budget on an annual basis (where applicable).
- 1.5.1.32 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.
- 1.5.1.33 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are

duly allocated and compiled to validate the completeness and accuracy of employees' social security contributions.

- 1.5.1.34 Going forward, monthly remittance of NASSCORP contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' NASSCORP accounts respectively.
- 1.5.1.35 Evidence of remittances of monthly social security contributions and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.5.1.36 *Project Implementation Unit staff are recruited under a contract for service status and not contract of service arrangement that qualifies or attract social benefits (i.e NASSCORP). Under contract for service status, there is no employer to employee relationship, and the associated social benefits that an employer to employee relationship derive does not exist.*
- 1.5.1.37 *A contract of service is essentially an employment contract between an employer and an employee. It defines the terms of employment, including working hours, duties, compensation, vacation, and other conditions. The employee is integrated into the business and works under the employer's control, meaning the employer directs how, when, and where the work is performed. Employees under this contract enjoy statutory benefits such as paid leave, pension contributions, health insurance, and protection from unfair dismissal. The employer is also generally liable for the employee's actions performed in the course of employment.*
- 1.5.1.38 *A contract for service is an agreement between a client and an independent contractor or freelancer to complete a specific task or project. The contractor operates independently, determines how to perform the work, and is responsible for delivering the agreed results. This type of contract does not create an employer-employee relationship, so labor laws and statutory benefits generally do not apply. Payment can be a lump sum or per project, and the contractor bears responsibility for their own taxes and insurance.*
- 1.5.1.39 *Furthermore, the Financing Agreement and associated project implementation arrangements establish the categories of expenditures eligible for financing under the Project. The remuneration and contractual benefits payable to PIU consultants are specifically defined in contracts that have been reviewed and approved by the World Bank. The Project is not authorized to unilaterally impose deductions, alter agreed remuneration, or create additional employer obligations that are not contemplated in the approved contracts, Financing Agreement, or Project Operations Manual. Any modification to the contractual remuneration structure would require the consent of the parties and, where applicable, prior review and clearance by the World Bank.*
- 1.5.1.40 *Management therefore respectfully submits that the finding appears to be premised on the assumption that all individuals receiving compensation under the Project are employees for purposes of the NASSCORP Scheme. Such a conclusion requires a legal determination c*

the status of the PIU consultants under the Decent Work Act, the NASSCORP Act, the Financing Agreement, and the individual consultancy contracts. In the absence of such a determination, Management is unable to conclude that mandatory employee and employer contributions were legally required during the period under review.

1.5.1.41 Notwithstanding the foregoing, Management recognizes the importance of ensuring full compliance with the laws of the Republic of Liberia and the requirements of the Financing Agreement. Accordingly, Management will engage the Ministry of Finance and Development Planning, and the World Bank to obtain formal guidance on the applicability of NASSCORP contribution requirements to project-financed consultants engaged under World Bank-financed investment operations.

1.5.1.42 In light of the foregoing, Management respectfully submits that the recommendations relating to the computation and remittance of employee and employer social security contributions, settlement of alleged arrears, preparation of payment plans, and reconciliation of employee contribution records are not presently applicable unless and until it is legally established that the PIU consultants fall within the category of covered employees under the NASSCORP Scheme. Nevertheless, Management remains committed to ensuring that all project-financed engagements are administered in full compliance with the laws of the Republic of Liberia, the Financing Agreement, and World Bank requirements.

Auditor General's Position

1.5.1.43 Management's assertions were not consistent with Section 89.6 of The National Social Security and Welfare Corporation (NASSCORP) Act of 2017, Section 89.16 of the Decree establishing NASSCORP and Section 3.2 of The Employer's Guide to the National Social Security and Welfare Corporation Schemes of 2013. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.5.2 Payments without Adequate Supporting Documentation

Criteria

1.5.2.1 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

1.5.2.2 During the audit, we observed no evidence of payment receipts for fuel purchase amounting to US\$258,144.48. **See table 9 below for details.**

Table 9: Payments without Adequate Supporting Documentation (Cash Receipts)

No.	Expenditure Description	Payee	Transaction Date	Voucher reference #	Cheque# per Voucher	Amount per Voucher
1	Fuel - Petro Trade	Petro Trade	10-Sep-2024	2025/255	Direct deposit	55,539.00
2	HIES field fuel-Petro Tra	Petro Trade	30-Oct-2025	2025/302	Direct deposit	55,539.00
3	2nd qty Gen Fuel-Petro tr	Petro Trade	6-May-2025	2025/102	Direct deposit	13,920.39
4	Generator fuel-Petro Trad	Petro Trade	1-May-2025	2025/099	Direct deposit	13,920.39
5	4th qty fuel-Petro Trade	Petro Trade	11-Dec-2025	2025/340	Direct deposit	13,642.20
6	PetroTrade:Generator fuel	Petro Trade	5-Sep-2025	2025/245	Direct deposit	12,939.30
7	2nd Qrt busses fuel-Petro	Petro Trade	12-Jun-2025	2025/154	Direct deposit	12,394.80
8	Buses Fuel-Petro Trade	Petro Trade	17-Dec-2025	2025/365	Direct deposit	12,394.80
9	Fuel - Petro Trade	Petro Trade	28-May-2025	2025/126	Direct deposit	12,394.80
10	P.Trade,fuel fr 2 Buses	Petro Trade	8-Sep-2025	2025/249	Direct deposit	12,394.80
11	Fuel-Petro Trade	Petro Trade	2-Apr-2025	2025/072	Direct deposit	7,425.00
12	2nd Qrt Mgt Fuel-Petro	Petro Trade	24-Jun-2025	2025/169	Direct deposit	5,940.00
13	2nd Qrt PIU Mgt Fuel Petr	Petro Trade	24-Jun-2025	2025/170	Direct deposit	5,940.00
14	4th qty fuel-Petro Trade	Petro Trade	11-Dec-2025	2025/341	Direct deposit	5,940.00
15	Fuel-Petro Trade	Petro Trade	2-Apr-2025	2025/070	Direct deposit	5,940.00
16	PIU 4th qty Fuel-Petro Tr	Petro Trade	7-Oct-2025	2025/287	Direct deposit	5,940.00
17	PMT 3 qtr fuel-Petro Trad	Petro Trade	15-Jul-2025	2025/197	Direct deposit	5,940.00
Total						258,144.48

Risk

- 1.5.2.3 Payments may be made for services not performed. Services performed may not meet the approved specifications.
- 1.5.2.4 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.

- 1.5.2.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

- 1.5.2.6 Management should fully account for expenditure made without adequate supporting documents comprehensively catalogued in table 9 above, as part of Management's response to this Management Letter.
- 1.5.2.7 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.
- 1.5.2.8 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

- 1.5.2.9 *All the aforementioned payments were made with all the requisite supporting documents. At no time are payments authorized or executed without proper documentation, which include payment vouchers, invoices, delivery notes, receipts and any other relevant supporting documents. The referenced payments to Petro Trade were paid directly via the EcoBank Platform and we are herewith attaching the Payment Advice and Receipts for the auditor's review. See attached Exhibit VI: Payment Advice & Receipts for Petro Trade.*

Auditor General's Position

- 1.5.2.10 We acknowledge Management's subsequent submission for fuel expenditures cataloged in Table 9 above after our audit execution. However, Management's provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.
- 1.5.2.11 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that payment vouchers and all relevant supporting records are adequately documented and filed to facilitate future review.

1.5.3 Third-Party Payments Made to Employees

Criteria

- 1.5.3.1 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

- 1.5.3.2 During the audit, we observed that Management made payments to third parties amounting to US\$ 17,004.00 for various services in the name of staff rather than the vendors, service-providers, and direct beneficiaries or their legally authorized representatives. **See table 10 below:**

Table 10: Third-Party Payments Made to Employees

#	DESCRIPTION	PAYEE	DATE	PV#	AMOUNT US\$
1.	Payment as transportation allowance for Support staff and students for the 2nd quarter of 2025 (Apr - Jun) of the UL IPS program	Joshua N. Voker	29-Jul-2025	HISWAP/2025/210	7,350.00
2.	Payment as transportation allowance for support staff and students for the 4th quarter of 2024 (Oct - Dec 2024) of the UL IPS program	Joshua N. Voker	21-Mar-2025	HISWAP/2025/050	9,654.00
Grand Total					17,004.00

Risk

- 1.5.3.3 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.
- 1.5.3.4 Payment may not be received by legitimate beneficiaries in the absence of adequate supporting documents.

Recommendation

- 1.5.3.5 Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act.
- 1.5.3.6 All payments for goods and services procured by the entity should be made directly to the vendor or their legally authorized representative.
- 1.5.3.7 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

- 1.5.3.8 *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 Auditor,*

Commission (GAC) about two years ago, 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.

- 1.5.3.9 *Kindly note that the payments processed in the name of Joshua N. Voker, who is a staff of PFMU/MFDP was for transportation allowance for Support staff and students of the UL IPS program. This were done in order to authenticate the participants' full attendance in the training. The rationale for drawing a check in his individual name to facilitate payment to the beneficiaries was to reduce transaction costs given the amount involved and number of recipients. After the payment, the staff provided all the evidence that the funds were received by the intended beneficiaries through their field report and distribution log submitted and attached to the payment request.*

Auditor General's Position

- 1.5.3.10 Management's assertions did not adequately address the issue raised and is not consistent with Regulation B.28 of the PFM Act of 2009, as amended and Restated 2019.
- 1.5.3.11 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.5.4 Payment Made on Expired Business Registration Certificate

Criteria

- 1.5.4.1 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

- 1.5.4.2 During the audit, we observed that Management made payments amounting to US\$11,299.4 to Source IT Liberia for smart phones and equipment with expired business registration. We review two business registrations #052539765 with expiration dates November 4, 2024 and December 15, 2024 for payments made in February 4, 2025.

Risk

- 1.5.4.3 Management's failure to obtain valid Business Registration Certificates from vendors may deny Government of the needed tax revenues.
- 1.5.4.4 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.

- 1.5.4.5 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

- 1.5.4.6 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.

- 1.5.4.7 Evidence of valid business registration and tax clearance certificates should be adequately documented and filed to facilitate future review.

Management's Response

- 1.5.4.8 *This was an inadvertant oversight. We have attached the valid Business Registration Certificate for the auditor's review. See attached Exhibit VII: Business Registration Certificate- Source IT.*

Auditor General's Position

- 1.5.4.9 We acknowledge Management's subsequent submission of valid business registration certificate for the vendor of the transaction mentioned in our finding above, after our audit execution. However, Management's provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.

- 1.5.4.10 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that payment vouchers and all relevant supporting records are adequately documented and filed to facilitate future review.

1.5.5 Irregularities Associated with the Institute for Population Studies (IPS Program/UL) Staff and Students Transportations and Allowances

Criteria

- 1.5.5.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.
- 1.5.5.2 Section 4.5 project Structure and Benefits of the Project Operational Manual states' Subcomponent 1.8. Support institutional reforms and enhance human capital This sub-component aims to":
- a) Support some institutional reforms at LISGIS for Liberia;
 - b) Enhance human capital resources through formal academic program. The project will support the University of Liberia to establish training program in

undergraduate, and certificate courses in statistics. In addition, LISGIS will collaborate with regional statistics schools (i.e. ENSEA of Abidjan, the new AU statistics school in Tunisia etc.) to provide short-term training.

- c) Build LISGIS staff capacities through on the job training and workshops in data production following a needs assessment.
- d) Provide scholarship opportunities to LISGIS and UL staff to study for masters and PhDs in statistics/economics
- e) Build capacities through on the job training and workshops in the use of data and analytics.

Observation

- 1.5.5.3 During the audit, we observed no evidence of policies for disbursement of allowances and transportation payments amounting to US\$127,158.00 to beneficiaries of the IPS program at the University of Liberia. As a result, payments to beneficiaries were decided on a discretionary basis. **See table 11 for details.**

Table 11: Irregularities Associated with the Institute for Population Studies (IPS Program/UL) Staff and Students Transportations and Allowances

No	Description	Payee	Date	Voucher #	Amount US\$
1	Payment as transportation allowance for facilitators and staff for the 1st semester of 2025 of the UL IPS program	Listed Individuals	9-Jun-2025	HISWAP/2025/147A	23,910.00
2	Payment as transportation allowance for facilitators and staff for the 2nd quarter of 2025 (Apr - Jun) of the UL IPS program	Listed Individuals	29-Jul-2025	HISWAP/2025/209	26,559.00
3	Payment as transportation allowance for Support staff and students for the 2nd quarter of 2025 (Apr - Jun) of the UL IPS program	Joshua N. Voker	29-Jul-2025	HISWAP/2025/210	7,350.00
4	Payment as transportation allowance for facilitators and staff for the 4th quarter of 2024 (Oct - Dec 2024) of the UL IPS program	Listed Individuals	21-Mar-2025	HISWAP/2025/049	23,685.00
5	Payment as transportation allowance for support staff and students for the 4th quarter of 2024 (Oct - Dec 2024) of the UL IPS program	Joshua N. Voker	21-Mar-2025	HISWAP/2025/050	9,654.00
6	Payment to ninety (90) students of the statistics program at the UL as transportation allowance for the 1st semester of 2025	Listed Individuals	28-May-2025	HISWAP/2025/128	18,000.00

No	Description	Payee	Date	Voucher #	Amount US\$
7	Payment as transportation allowance for students of the UL IPS program	Listed Individuals	28-Nov-2025	HISWAP/2025/327	18,000.00
	TOTAL				127,158.00

- 1.5.5.4 Additionally, we observed benefits payment disparities among professors, Asst. Professors, instructors, teaching assistants and drivers. **See exhibit 1 for details.**

Risk

- 1.5.5.5 In the absence of policies and procedures to regulate the disbursement of allowances and transportation, disbursements may be made on an inequitable and discretionary basis. This may lead to misappropriation and non-achievement of project objectives.

Recommendation

- 1.5.5.6 Management should develop, approve and operationalize policies and procedures to regulate the disbursement of allowances and transportation for the IPS Program. The policies should include provisions for qualification of beneficiaries, rates for the different types of beneficiaries, timing of payments, mode of payments and activities over initiation, authorization, disbursement and recording of allowances and transportation payments.
- 1.5.5.7 Evidence of approved policies and procedures and all other relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.5.5.8 *Management notes the auditor's observation and wishes to clarify that the compensation payments made to IPS, as a beneficiary under the project, were reviewed and approved by the World Bank through an approved Concept Note. Accordingly, the payments were undertaken in line with the agreed project arrangements and with the World Bank's prior concurrence. Management further notes that there is no separate policy document governing this specific transaction beyond the provisions already referenced by the auditor in the Project Operations Manual (POM). The approved Concept Note served as the guiding authorization for the compensation payments and formed the basis for their implementation in this case.*

Auditor General's Position

- 1.5.5.9 Management's assertions were not supported by documentary evidence. Management did not submit copy of approved concept note utilized for the processing and disbursement of allowances and transportation payments.
- 1.5.5.10 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.6 Fixed Asset Management (Field Verification)

1.6.1 Irregularities Associated with the Management of the Project Assets

Criteria

- 1.6.1.1 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

- 1.6.1.2 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 amounting to US\$24,996.00 in the fixed assets register were not delivered to assigned destinations (Nimba and Lofa), but these assets have always been recorded in the asset register. **See annexure 2A for details**
 - Some assets in the fixed assets register were not seen during our physical verification exercise. **See annexure 2B for details**
 - Management provided evidence of a single periodic fixed asset verification, non-compliant with the required number of two physical verification exercises.
 - The listings of assets within a given vicinity were also not displayed.
 - Some fixed assets of the entity were not coded. **See annexure 2B-D for details**
 - Dual coding of some fixed asset (coding by LISGIS and PIU on asset). **See exhibit 2 for details.**
- 1.6.1.3 Additionally, we observed that Management procured two hundred and fifty (250) pieces of Black view Tab 90 tablet amounting to US\$46,550.00 dated June 6, 2025. However, from review of the fixed asset register and our physical verification exercise, only one hundred and fifty-one (151) pieces of Black view Tab 90 tablets were recorded on the fixed asset register and subsequently verified.

Risk

- 1.6.1.4 Fixed Assets Register may be misstated (Over/understated).
- 1.6.1.5 Assets may be damaged or impaired, but their values are still on the books.

- 1.6.1.6 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.6.1.7 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.
- 1.6.1.8 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.
- 1.6.1.9 Payment may be made for assets not received.

Recommendation

- 1.6.1.10 Management should account for fixed assets not delivered to assigned destinations (Nimba and Lofa), comprehensively catalogued in annexure 2A, as part of Management's response to this Management Letter.
- 1.6.1.11 Management should account for fixed assets not verify during our physical verification comprehensively catalogued in annexure 2B, as part of Management's response to this Management Letter.
- 1.6.1.12 Management should account for the ninety-nine (99) Black view Tab 90 tablet not verified during our physical verification, as part of Management's response to this Management Letter.
- 1.6.1.13 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.
- 1.6.1.14 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.
- 1.6.1.15 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.
- 1.6.1.16 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.
- 1.6.1.17 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.

- 1.6.1.18 Management should ensure that assets paid for are delivered in a timely manner.
- 1.6.1.19 Fixed assets within a vicinity should be clearly displayed as required by the PFM Act.
- 1.6.1.20 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.
- 1.6.1.21 Fixed assets procured for project operations should be assigned/distributed in a timely manner.

Management's Response

- 1.6.1.22 *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

- 1.6.1.23 Management's assertions did not adequately address the issues raised relative to the following:
- Management did not account for fixed assets not delivered to assigned destinations (Nimba and Lofa), comprehensively catalogued in annexure 2A, as part of Management's response to this Management Letter.
 - Management did not account for fixed assets not verify during our physical verification comprehensively catalogued in annexure 2B, as part of Management's response to this Management Letter.
 - Management did not also account for the ninety-nine (99) Black view Tab 90 tablet not verified during our physical verification, as part of Management's response to this Management Letter.
- 1.6.1.24 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendation during subsequent audit.

1.7 Inventory Management

1.7.1 Irregularities Associated with Inventory Management System

Criteria

- 1.7.1.1 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

- 1.7.1.2 During the audit, we observed the following irregularities associated with the inventor

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

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

Recommendation

- 1.7.1.6 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.
- 1.7.1.7 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.
- 1.7.1.8 Management should perform periodic physical verification of inventory and review of systems and records. Appropriate adjustments should be made where applicable.
- 1.7.1.9 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

- 1.7.1.10 *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

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

1.7.2 Fixed Assets Procured for Beneficiaries Wrongly Coded

Criteria

- 1.7.2.1 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

- 1.7.2.2 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.
- 1.7.2.3 Similarly, all documents showcasing ownership and control for the vehicles were recorded in the name of LISGIS rather than the project. **See Table 12 below for details:**

Table 12: Fixed 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

- 1.7.2.4 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.
- 1.7.2.5 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

- 1.7.2.6 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.

- 1.7.2.7 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

- 1.7.2.8 *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

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

1.8 Social Safe Guide (Field Verification)

1.8.1 Lack of Support and Case Resolution for Incidents within the Project

Criteria

- 1.8.1.1 World Bank's Environmental and Social Standard (ESS) 4: Community Health and Safety requires that "Community Health and Safety-addresses the health, safety, and security risk and impacts on project-affected communities and the corresponding responsibility of Borrowers to avoid or minimize such risks and impacts, with particular attention to people who, because of their particular circumstances, may be vulnerable."

Observation

- 1.8.1.2 During the audit, we observed that Management did not establish a grievance mechanism committee to promote efficient and equitable complaint resolution for victims both at the central level and in the field.
- 1.8.1.3 Additionally, we observed inadequate monitoring of the environmental & social safeguard officer to the project. Monitoring by the environmental & social safeguard officer was conducted once during the year contrary to quarterly supervision. The team visited three (Montserrado, Margibi, and Bong) out of the fifteen counties for the implementation of the Household Income and Expenditure Survey during the period.

Risk

- 1.8.1.4 Victims may not be appropriately treated, or received the required psychosocial, legal, or protective support. This may impair the health and psychological wellbeing of the victims.

- 1.8.1.5 Perpetrators may not be prosecuted for acts of gender-based violence. This culture may facilitate continued acts of sexual base violence, impunity and health and psychological complications of the victims.

Recommendation

- 1.8.1.6 Management should immediately develop, approve and operationalize a comprehensive GBV incident response protocol, including referral pathways and protection measures for survivors and prosecution of perpetrators.
- 1.8.1.7 Management should expedite the investigation of unresolved cases, and ensure that survivors are offered support services including counseling, medical care, and legal aid.
- 1.8.1.8 Management should facilitate the timely referral of sexual based violence cases to the relevant county authorities to ensure that disciplinary or legal actions are expedited against confirmed violators in accordance with national laws and donor policies. This will serve as a deterrent mechanism against recurrent acts of GBV.
- 1.8.1.9 Management should facilitate the establishment of an effective monitoring and evaluation mechanism by ensuring unresolved cases are followed-up and concluded in a timely manner.
- 1.8.1.10 Evidence of approved GBV incident response protocol and periodic monitoring and evaluation activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.8.1.11 *LISGIS Management notes the auditor's observation and clarified that Management has established a Grievance Mechanism Committee (GRC) to promote efficient and equitable complaint resolution at the central level (see attached). However, Management planned in Fiscal year 2026 2nd Quarter to establish county level GRC. See attached Exhibit VIII: Documents relating to GRC Issues.*

Auditor General's Position

- 1.8.1.12 Management's assertions relative to the establishment of the Grievance Mechanism Committee (GRC) is acknowledged. We will follow-up on the implementation of our recommendations during subsequent audit.

*Management Letter on the Audit of the
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For the Period January to December 31, 2023*

PRIOR YEAR AUDIT MATTERS

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
1	The Use of Personal Email for Business Purposes	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.	1.1.1.4	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 tfechnology infrastructure, addressing this issue remains a top priority under active consideration.	We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of 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
2	Unexplained Bank Errors on Reconciliation Statements	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.	1.3.2.4	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 US\$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 in the report.	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 US\$20,915.00.	Partially Implemented

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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
3	Payments without Adequate Supporting Documentation	Management should fully account for expenditure made without adequate supporting documents comprehensively catalogued in Annexure 3 in the report.	1.4.1.2	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.	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.	Partially Implemented



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
4	Third-Party Payments Made to Employees	Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act.	1.4.2.2	<i>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.</i>	<i>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.</i>	Not Implemented

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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
5	Payments Without Evidence of Contract	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.	1.4.3.3	<i>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.</i>	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.	Not Implemented
6	Payment Without Tax Clearance Certificate	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)	1.4.4.2	This was an inadvertent oversight. We have attached the Tax Clearance Certificate for the auditor's review. See Exhibit VII: Tax Clearance Certificate- Lonestar Communication Corporation in the report.	<i>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,</i>	Not Implemented



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
		of the Public Procurement and Concession (PPC) Act of 2005 amended and restated in 2010.			<i>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.</i>	
7	Irregularities Associated with Inventory Management System	<i>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.</i>	1.5.2.2	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.	We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.	Not Implemented
8	Assets Procured for Beneficiaries Wrongly	Management should re-code the vehicle to reflect the project systematic coding system and adjust the fixed asset register	1.5.3.2	<i>Management acknowledges the misclassification issue. A comprehensive asset verification exercise is planned as part of the semester review process,</i>	We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the	Not Implemented



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation
	Coded	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.		<i>which will include corrections to asset coding and classification in accordance with the audit recommendations.</i>	implementation of our recommendations during subsequent audit.	

ANNEXURES

Annexure 1: Transaction (Transferred) per Bank Statements not Seen in the Drilldown Ledger

No.	Transaction Date	Description	Inst Code	Amount
1	6-Jan-2025	REF : J17CQWL250060540 CHEQUE WITHDRAWAL-BG CHK 3026 PD IFO JOSHUA N VOKER 00003026 PAID TO SELF @ ELR CORPORATE BRANCH	00003026	7,350.00
2	7-Jan-2025	REF : J01LOCH250070047 CHEQUE DEPOSIT - HSE CHEQUE-BG CHK2752 DEP IFO TECHNO IT INC BOO HISWAP ACCOUNT ON SL92807	00002752	10,672.20
3	8-Jan-2025	REF : J60PN08250080002 BG ELR CHK3049 PD IFO BONG GROUP OF INVESTMENT INC	00003049	1,328.10
4	8-Jan-2025	REF : J19ZEXA25008000E BG CK # 2482 DEP BY HISWAP IFO ORANGE LIBERIA ON SLIP 82037 DTD JAN 7,2025 2482 IFO ORANGE LIBERIA	2482	3,724.00
5	8-Jan-2025	REF : J19ZEXA2500800DY BG CK # 2480 DEP BY HISWAP IFO ORANGE LIBERIA ON SLIP 82035 DTD JAN 7,2025 2480 IFO ORANGE LIBERIA	2480	546.84
6	9-Jan-2025	REF : J60PN11250090004 BG ELR CHK2751 PD IFO MLAYONNOH GROUP OF COMPANIES	00002751	19,440.00
7	9-Jan-2025	REF : J60PN11250090004 BG ELR CHK2751 PD IFO MLAYONNOH GROUP OF COMPANIES	00002751	19,440.00
8	13-Jan-2025	REF : J60PN15250130006 BG ELR CHK2102 PD IFO LONESTAR CELL	00002102	3,724.00
9	15-Jan-2025	REF : J01LOCH250150072 CHEQUE DEPOSIT - HSE CHEQUE-BG CHK00002859 DEP IFO K KARTIK STATIONERRY STATION BOO HISWAP ACCOUNT ON SLP 96115	00002859	1,241.66
10	19-Mar-2025	REF : J60CSTE250780022 FUNDS TRANSFER OUTWARD - FCY 25031912XKL2:INTERNATIONAL FUNDS TRANSFER,PFMU MFD,,2503170U21PC: TRN IFO POOLSTN EXTERNAL FUNDS	J60CSTE250780022	8,976.00

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No.	Transaction Date	Description	Inst Code	Amount
		TRANSFER-OMNI BO HISWAP ACCOUNT		
11	26-Mar-2025	REF : J60ECTR250850697 NAPS ELECTRONIC TRANSFER 25032613JYKD,: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	J60ECTR250850697	8,400.00
12	31-Mar-2025	REF : J60ASD8250900003 25032613JYKC,: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT		10,560.00
13	18-Jul-2025	REF : J60ECTR251990060 NAPS ELECTRONIC TRANSFER 25071819PXX8:2507170X71BE,3RD QRT PRJ MANG TEA,3RD QRT PROJECT MANAGEMENT TEAM FUEL ,BOOK TRANSFER FCY,PETRO TRADE INC: TRN IFO POOLSTN-IFT-OMNI BO HISWAP ACCOUNT	J60ECTR251990060	1,455.30
14	21-Jul-2025	REF : J60ECTR252020610 NAPS ELECTRONIC TRANSFER 25072119XFEQ,: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	J60ECTR252020610	22,750.00
15	23-Jul-2025	REF : J60ECTR252040068 NAPS ELECTRONIC TRANSFER 25072319YUIU:2507220XD4XC,3RD QRT PRJ MANG TEA,3RD QRT PROJECT MANAGEMENT TEAM FUEL ,BOOK TRANSFER FCY,PETRO TRADE INC: TRN IFO POOLSTN-IFT-OMNI BO HISWAP ACCOUNT	J60ECTR252040068	4,484.70
16	24-Jul-2025	REF : J17CQWL252050550 CHEQUE WITHDRAWAL-BG CK 3265 PD IFO ABRAHAM H SAAR 00003265 PAID TO SELF @ ELR CORPORATE BRANCH	00003265	300.00
17	21-Aug-2025	REF : J60ECTR252330621 NAPS ELECTRONIC TRANSFER 2508211BSM7Z,: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	J60ECTR252330621	24,000.00
18	22-Sep-2025	REF : J60ECTR252650253 NAPS ELECTRONIC TRANSFER 2509221DBQQ9,: TRN IFO POOLSTN-RTGS-OMNI BO HISWAP ACCOUNT	J60ECTR252650253	18,000.00
Total				166,392.80



Annexure 2A: Irregularities Associated with the Management of the Project Assets (Asset not Delivered)

No.	Item	Lofa County	Assignee	Location	Condition	Code	Cost
1	Thinkbook Laptop i5 processor 15.6 inch		County Director , Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-EQI-133	1,495.00
2	Thinkbook Laptop i5 processor 15.6 inch		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-EQI-134	1,495.00
3	Desktop computer Dell 3080 Core I7 Processor		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-EQI-156	1,595.00
4	UPS 650 VTSTECHCOM BRAND		County Director , Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-EQI-171	150.00
5	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-EQI-186	175.00
6	HP LASEERJET ALL IN ONE MFP M283DN		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-EQI-201	1,975.00
7	BINDING MACHINE DELI BRAND		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-EQI-216	275.00
8	Office Chairs Semi Executive		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-FUR-068	225.00
9	Office Chairs Semi Executive		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-FUR-069	225.00
10	Office Desk L-shape with three side drawers		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-FUR-098	575.00
11	Office Desk L-shape with three side drawers		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-FUR-099	575.00
12	Filing Cabinet 4 drawers locakable tpe Brand		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-EQI-231	224.00
13	Filing Cabinet/METAL CUP BOARD 2 DOORS LOCABLE		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-EQI-246	274.00
14	Guest Chairs/Visitor Chairs		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-FUR-149	165.00
15	Guest Chairs/Visitor Chairs		County Director, Joseph K.	LISGIS Lofa County	Good	LISGIS/WB-HISWA-	

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No.	Item	Lofa County	Assignee	Location	Condition	Code	Cost
			Bryant	Office		FUR-150	165.00
16	Guest Chairs/Visitor Chairs		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-FUR-151	165.00
17	Guest Chairs/Visitor Chairs		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-FUR-152	165.00
18	Guest Chairs/Visitor Chairs		County Director, Joseph K. Bryant	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-FUR-153	165.00
19	KAMA GENERATOR 7000E-5KVA DIESEL		Census	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-EQI-313	1,425.00
20	EPSON PROJECTOR-EB-X13		Census	LISGIS Lofa County Office	Good	LISGIS/WB-HISWA-EQI-328	990.00
SUB-TOTAL							12,498.00
Nimba County							
1	Thinkbook Laptop i5 processor 15.6 inch		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-EQI-135	1,495.00
2	Thinkbook Laptop i5 processor 15.6 inch		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-EQI-136	1,495.00
3	Desktop computer Dell 3080 Core I7 Processor		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-EQI-157	1,595.00
4	UPS 650 VTSTECHCOM BRAND		County Director , Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-EQI-172	150.00
5	HP LASEERJET ALL IN ONE MFP M283DN		LISGIS Nimba County Office	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-EQI-202	1,975.00
6	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-EQI-187	175.00
7	BINDING MACHINE DELI BRAND		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-EQI-217	275.00
8	Office Chairs Semi Executive		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-FUR-070	225.00



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No.	Item	Lofa County	Assignee	Location	Condition	Code	Cost
9	Office Chairs Semi Executive		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-FUR-071	225.00
10	Office Desk L-shape with three side drawers		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-FUR-100	575.00
11	Office Desk L-shape with three side drawers		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-FUR-101	575.00
12	Filing Cabinet 4 drawers locakable tpe Brand		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-EQI-232	224.00
13	Filing Cabinet/METAL CUP BOARD 2 DOORS LOCABLE		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-EQI-247	274.00
14	Guest Chairs/Visitor Chairs		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-FUR-154	165.00
15	Guest Chairs/Visitor Chairs		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-FUR-155	165.00
16	Guest Chairs/Visitor Chairs		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-FUR-156	165.00
17	Guest Chairs/Visitor Chairs		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-FUR-157	165.00
18	Guest Chairs/Visitor Chairs		County Director, Carbisay Telkie	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-FUR-158	165.00
19	KAMA GENERATOR 7000E-5KVA DIESEL		Census	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-EQI-314	1,425.00
20	EPSON PROJECTOR-EB-X14		Census	LISGIS Nimba County Office	Good	LISGIS/WB-HISWA-EQI-329	990.00
SUB-TOTAL							12,498.00
Grand TOTAL							24,996.00

Annexure 2B: Irregularities Associated with the Management of the Project Assets (Asset not seen)

No.	Description	Assignee	Location	Code	Amount
1	Kama Generator 7000 E - 5KVA Diesel	County Director, Roland G. Yangbeh	LISGIS Bomi County Office	LISGIS/WB-HISWA-EQI-82	1,200.00
2	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND	County Director, Osman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-180	175.00
3	KAMA GENERATOR 7000E-5KVA DIESEL	County Director, Osman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-307	1,425.00
4	EPSON PROJECTOR-EB-X07	County Director, Osman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-322	990.00
5	Kama Generator 7000 E - 5KVA Diesel	County Director, Osman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-83	1,200.00
6	EPSON Projector EB-EB02	County Director, Osman D. Kanneh	LISGIS Grand Cape Mount County Office	LISGIS/WB-HISWA-EQI-68	875.00
7	Thinkbook Laptop i5 processor 15.6 inch	County Director Rufus J.Kuku	LISGIS Gbarplu County Office	LISGIS/WB-HISWA-EQI-123	1,495.00
8	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND	County Director Rufus J.Kuku	LISGIS Gbarplu County Office	LISGIS/WB-HISWA-EQI-181	175.00
9	KAMA GENERATOR 7000E-5KVA DIESEL	County Director Rufus J.Kuku	LISGIS Gbarplu County Office	LISGIS/WB-HISWA-EQI-308	1,425.00
10	EPSON PROJECTOR-EB-X08	County Director Rufus J.Kuku	LISGIS Gbarplu County Office	LISGIS/WB-HISWA-EQI-323	990.00
11	EPSON Projector EB-EB03	County Director Rufus J.Kuku	LISGIS Gbarplu County Office	LISGIS/WB-HISWA-EQI-69	875.00
12	Kama Generator 7000 E - 5KVA Diesel	County Director, Rina J. Wonda	LISGIS Montserrado County Office	LISGIS/WB-HISWA-EQI-85	1,200.00
13	Thinkbook Laptop i5 processor 15.6 inch	County Director, Chrislam P. G. Dour	LISGIS Margibi County Office	LISGIS/WB-HISWA-EQI-127	1,495.00
14	Filing Cabinet/METAL CUP BOARD 2 DOORS LOCABLE	County Director, Chrislam P. G. Dour	LISGIS Margibi County Office	LISGIS/WB-HISWA-EQI-243	274.00
15	Guest Chairs/Visitor Chairs	County Director, Chrislam P.	LISGIS Margibi County Office	LISGIS/WB-HISWA-	

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No.	Description	Assignee	Location	Code	Amount
		G. Dour		FUR-138	165.00
16	Kama Generator 7000 E - 5KVA Diesel	County Director, Chrislam P. G. Dour	LISGIS Margibi County Office	LISGIS/WB-HISWA-EQI-86	1,200.00
17	Thinkbook Laptop i5 processor 15.6 inch	County Director, Joseph Piah	LISGIS Grand Bassa County Office	LISGIS/WB-HISWA-EQI-129	1,495.00
18	UPS 650 VTSTECHCOM BRAND	County Director, Joseph Piah	LISGIS Grand Bassa County Office	LISGIS/WB-HISWA-EQI-169	150.00
19	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND	County Director, Joseph Piah	LISGIS Grand Bassa County Office	LISGIS/WB-HISWA-EQI-184	175.00
20	KAMA GENERATOR 7000E-5KVA DIESEL	County Director, Joseph Piah	LISGIS Grand Bassa County Office	LISGIS/WB-HISWA-EQI-311	1,425.00
21	EPSON Projector EB-EB06	County Director, Joseph Piah	LISGIS Grand Bassa County Office	LISGIS/WB-HISWA-EQI-72	875.00
22	HARD DRIVES EXTERNAL USB 1TB SEAGATE BRAND	County Director, David Goodlin	LISGIS Bong County Office	LISGIS/WB-HISWA-EQI-185	175.00
23	BINDING MACHINE DELI BRAND	County Director, David Goodlin	LISGIS Bong County Office	LISGIS/WB-HISWA-EQI-215	275.00
24	Office Chairs Semi Executive	County Director, David Goodlin	LISGIS Bong County Office	LISGIS/WB-HISWA-FUR-067	225.00
Total					19,954.00

Annexure 2C: Irregularities Associated with the Management of the Project Assets (Assets not Coded)

No.	Description	Assignee	Location	Code	Amount
1	KAMA GENERATOR 7000E-5KVA DIESEL	County Director, Rina J. Wonda	LISGIS Montserrado County Office	N/A	1,425.00
2	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
3	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
4	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
5	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
6	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00



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No.	Description	Assignee	Location	Code	Amount
7	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
8	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
9	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
10	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
11	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
12	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
13	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
14	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
15	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
16	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
17	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
18	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
19	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
20	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
21	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
22	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
23	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
24	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
25	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
26	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
27	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
28	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
29	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
30	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
31	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
32	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
33	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
34	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
35	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00



*Management Letter on the Audit of the
Harmonizing and Improving Statistics in West Africa (HISWA) Project
For the Year Ended December 31, 2025*

No.	Description	Assignee	Location	Code	Amount
36	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
37	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
38	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
39	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
40	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
41	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
42	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
43	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
44	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
45	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
46	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
47	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
48	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
49	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
50	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
51	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
52	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
53	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
54	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
55	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
56	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
57	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
58	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
59	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
60	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
61	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
62	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
63	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
64	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00



*Management Letter on the Audit of the
Harmonizing and Improving Statistics in West Africa (HISWA) Project
For the Year Ended December 31, 2025*

No.	Description	Assignee	Location	Code	Amount
65	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
66	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
67	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
68	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
69	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
70	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
71	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
72	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
73	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
74	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
75	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
76	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
77	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
78	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
79	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
80	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
81	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
82	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
83	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
84	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
85	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
86	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
87	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
88	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
89	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
90	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
91	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
92	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
93	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00



*Management Letter on the Audit of the
Harmonizing and Improving Statistics in West Africa (HISWA) Project
For the Year Ended December 31, 2025*

No.	Description	Assignee	Location	Code	Amount
94	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
95	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
96	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
97	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
98	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
99	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
100	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
101	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
102	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
103	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
104	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
105	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
106	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
107	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
108	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
109	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
110	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
111	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
112	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
113	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
114	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
115	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
116	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
117	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
118	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
119	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
120	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
121	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
122	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00



*Management Letter on the Audit of the
Harmonizing and Improving Statistics in West Africa (HISWA) Project
For the Year Ended December 31, 2025*

No.	Description	Assignee	Location	Code	Amount
123	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
124	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
125	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
126	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
127	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
128	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
129	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
130	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
131	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
132	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
133	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
134	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
135	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
136	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
137	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
138	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
139	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
140	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
141	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
142	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
143	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
144	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
145	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
146	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
147	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	N/A	190.00
Total					29,165.00

Annexure 2D: Irregularities Associated with the Management of the Project Assets (Not on Assets Register)

No.	Description	Assignee	Location	Code	Amount
1	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2000	190.00
2	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2001	190.00
3	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2002	190.00
4	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2003	190.00
5	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2004	190.00
6	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2005	190.00
7	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2006	190.00
8	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2007	190.00
9	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2008	190.00
10	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2009	190.00
11	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2010	190.00
12	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2011	190.00
13	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2012	190.00
14	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2013	190.00
15	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2014	190.00
16	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2015	190.00
17	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2016	190.00
18	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2017	190.00
19	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2018	190.00
20	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2019	190.00
21	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2020	190.00
22	BACK VIEW ANDORID TAB 90	HIES	LISGIS WAREHOUSE	LISGIS/WB-HISWA-EQUI-2021	190.00
Total					4,180.00

EXHIBITS

Exhibit 1: Irregularities Associated with the Institute for Population Studies (IPS Program/UL) Staff and Students Transportations and Allowances



PROJECT FINANCIAL MANAGEMENT UNIT (PFMU) MINISTRY OF FINANCE & DEVELOPMENT PLANNING

P.O. BOX 10-9016
1000 MONROVIA, 10 LIBERIA



Harmonizing and Improving Statistics in West Africa (HISWA) Project

Payee : Listed Individuals
Address : Monrovia, Liberia
Invoice Amt. : USDS26,559.00
Invoice No. :
Exchange Rate : LD 150 @ 1 USD

PV Date: 29/07/2025
PV No. : HISWAP/2025/209
Amount : USDS26,559.00

Amount in words

Twenty Three Thousand Nine Hundred Ten United States Dollars 00/100

Payment Details

AN	Analysis Codes		Expenditure	Account Codes	Amount
T0	Component	1			
T1	Category/Exp.		Payment as transportation		
T2	Activity		allowance for facilitators and		
T3	Cost Type		staff for the 2 nd Quarter 2025		
T4	Source of Fund		(April-June) of the UL IPS		
			Program as per documents		
			attached under the HISWA		
			Project.		
T5	Proc. Method				
Total					USDS26,559.00

Check No:

Prepared by: *[Signature]* 29/07/2025

Checked by: *[Signature]* 29-07-2025

Reviewed by: *[Signature]* 29/7/25

Approved by: *[Signature]* 04/08/25

Received by: _____

JNL TYPE: BANK 2

DR 14015

CR 12223

[Handwritten notes] 1/01/25 PR 2235



Liberia Institute of Statistics & Geo-Information Services

Statistics House

Capitol Hill P.O. Box 629
1000 Monrovia, 10 Liberia

Office of the Director-General
Telephone No: +231-880-658-427
Email: richardngafuan@live.com
Website: www.lisgis.net

LISGIS/DG/RFN/258/A-1.1/07/25
July 14, 2025



The Unit Manager
PFMU
3rd Floor, Ministry of Finance
Monrovia, Liberia

Dear Sir:

**RE: COMPONENT 1: ACTIVITY BUDGET CODE 183; REQUEST PAYMENT AS
TRANSPORTATION ALLOWANCE FOR FACULTY, STAFF, AND STUDENTS OF THE UL-
IPS PROGRAM FOR THREE (3) MONTHS (APRIL-JUNE 2025)**

I wish to present my compliments and inform you that with the support of the World Bank and LISGIS Harmonizing and Improving Statistics in West Africa (HISWA) project, I am kindly requesting payment as transportation allowance for Faculty, Staff, and Students of the UL IPS program for three (3) months (April-June 2025).

In view of the above, I am requesting in line with the World Bank support to LISGIS through the Harmonizing and Improving Statistics in West Africa (HISWA) project **P169265 IDA GRANT: D583-LR/CREDIT:6577-LR under Project Component 1, Budget Code 183, Line 1.8.3.6**, to kindly make available the amount of **US\$33,909.00 (Thirty-three Thousand Nine Hundred Nine United States Dollars)**. Kindly see the below breakdown for payment through check or direct deposit:

No.	Payment Description	Amount	Payment Recipient
1.	3 months transportation allowance 41UL IPS Faculty & Staff	\$26,559.00	Faculty & Staff
2.	3 months transportation allowance for 70 UL CEST Program Students	\$7,350.00	Students
Total		\$33,909.00	

Thanks for your continuous support to LISGIS and please accept assurances of my highest esteem.

Sincerely yours,

Prepared:
Emmanuel Tiah Delamy
Financial Management Consultant/HISWA

Reviewed:
Ahmed Yaya Sheriff
Project Coordinator/HISWA

Approved:
Richard F. Ngafuan
Director General/LISGIS



National Vision: One People One Nation United For Peace and Sustainable Development"



INSTITUTE FOR POPULATION STUDIES

University of Liberia
Capitol Hill
Monrovia, Liberia



To: Mr. Ahmed Yaya Sheriff
Coordinator, LISGIS-WB HISWA Project
Executive Mansion Grounds, Monrovia-Liberia

From: Prof. Alfred K Tarway-Twalla
Professor & Project Lead
Institute for Population Studies
University of Liberia

Date: 7 July 2025

Subject: IPS-UL quarter 2 (April-June 2025) transportation payment request

Dear Mr. Sheriff,

We extend compliments and write to request the payment of transportation allowances for the faculty, staff and students of IPS-UL for the 2nd quarter of 2025 (April, May and June), under the HISWA project budget code 1.8.3.6. for your action.

The total payment amount is US\$33,909.00 (Thirty-Three Thousand Nine Hundred and Nine United State Dollars) for faculty, staff and students. We have attached the payment list for your kind understanding.

We look forward to your approval as usual.

Sincerely Yours,


Prof. Alfred K Tarway-Twalla
Professor & Project Lead

Dear Emmanuel,
Kindly process this
request.
Thanks,
Ahmed




INSTITUTE FOR POPULATION STUDIES

University of Liberia
Monrovia, Liberia



June 4, 2025

TRANSPORTATION PAYMENT LIST FOR INSTITUTE FOR POPULATION STUDIES					
PAYROLL FOR QUARTER TWO (APRIL- JUNE) 2025					
	PROFESSORS/ADMINISTRATION		Rate	MONTH	QUARTER
1.	Dr. Geetor S. Saydee	Director/ Professor	\$581	3	\$1,743
2.	Alfred K Tarway-Twalla	Deputy Director/ Professor	\$730	3	\$2,190
					\$3,933
LECTURERS					
3.	Musu P. Twalla	Instructor	\$428	3	\$1,284
4.	Alfred C Sayon	Instructor	\$428	3	\$1,284
5.	Geegbae A Geegbae	Asst Professor	\$428	3	\$1,284
6.	George E. Monger	Administrator/TA	\$267	3	\$801
7.	Jlopleh Dennis Wiagbe, Jr	Instructor	\$270	3	\$810
8.	Boima Sonii	Instructor	\$200	3	\$600
9.	Sanford C. Wesseh	Instructor	\$200	3	\$600



10.	Kormay Adams	Instructor	\$270	3	\$810
11.	Jura A. Lynch	Instructor	\$270	3	\$810
12.	Thomas Davis	GIS Specialist	\$150	3	\$450
13.	Joseph A. Farkollie	GIS Specialist	\$150	3	\$450
14.	Johnson Q. Kei	Professor	\$75	3	\$225
					\$9,408
TEACHING ASSISTANTS					
		Teaching Assistant	\$221	3	\$663
15.	Tamba W. Boimah	Teaching Assistant	\$221	3	\$663
16.	Domenique Gildersleeves	Teaching Assistant	\$221	3	\$663
17.	Geoderick V. Weah	Teaching Assistant	\$221	3	\$663
18.	Jacob L.W Padmore	Teaching Assistant	\$221	3	\$663
19.	Fred B. Dennis	Teaching Assistant	\$203	3	\$609
20.	Kaifa Ballah	Teaching Assistant	\$203	3	\$609
21.	Robert W. Kargba, Jr.	Teaching Assistant	\$203	3	\$609
22.	Ballah Yengbeh	Teaching Assistant	\$203	3	\$609
23.	Bennie B. D. Wesseh	Teaching Assistant	\$203	3	\$609
24.	Emmanuel T. Porpeh, Jr.	Teaching Assistant	\$203	3	\$609
25.	Elsie Y. Paye	Teaching Assistant	\$203	3	\$609
26.	Luther P. Whian	Teaching Assistant	\$203	3	\$609

*Management Letter on the Audit of the
Harmonizing and Improving Statistics in West Africa (HISWA) Project
For the Year Ended December 31, 2025*

27.	Jonah K. Nyenpan, Jr	Teaching Assistant	\$203	3	\$609
28.	Haje L. Paasewe	Teaching Assistant	\$203	3	\$609
29.	Kessellie Jallah	Teaching Assistant	\$203	3	\$609
30.	Bill M. Quayson	Teaching Assistant	\$203	3	\$609
31.	Francis Saytue	Teaching Assistant	\$203	3	\$609
					\$10,569
SUPPORT STAFF					
32.	Edwin T. Fayiah	Library Supervisor	\$90	3	\$270
33.	Siane Zubah	Library Assistant	\$70	3	\$210
34.	Benetta T. G. Lobo	Record Officer	\$150	3	\$450
35.	Frederick D. Jones	Driver	\$80	3	\$240
36.	Festus G. Gwesiah	Driver	\$100	3	\$300
37.	Titus J. Sherman	Project Driver	\$133	3	\$399
38.	Victor D. Geelor, Sr.	Library Assistant	\$65	3	\$195
39.	Richard Harris	Office Asst./Clerk	\$77	3	\$231
40.	Catherine Gaylar	Maintenance Officer	\$60	3	\$180
41	Alfred Randall	Maintenance Officer	\$58	3	\$174
					\$ 2,649

TRANSPORTATION ALLOWANCE FOR 70 CEST STUDENTS

S/N	NAME	SEX	MOBILE MONEY CONTACT/S	EMAIL	RATE	MONTH	AMOUNT USD
1.	Bolton T. Chea	M	0775502536/886600539	boltonchea@gmail.com	\$35.00	3	\$105.00
2.	Bernardline Nagbe	F	0775750705	bernagbe221@gmail.com	\$35.00	3	\$105.00
3.	Mary J. Nimene	F	0886850571	marynimenej@gmail.com	\$35.00	3	\$105.00
4.	Glax P. Collins	M	0886447052/777028302	Collinsglaxfly34@gmail.com	\$35.00	3	\$105.00
5.	Jeremiah M. Sumo	M	0880914206	jmsumo@gmail.com	\$35.00	3	\$105.00
6.	Joseph F. Myres	M	0886489655	josephmyresf4@gmail.com	\$35.00	3	\$105.00
7.	Simon J. McCritty	M	0775729332	simommeritty22@gmail.com	\$35.00	3	\$105.00
8.	Varfee V. Kelleh	M	0777913300	varfeekellehv@gmail.com	\$35.00	3	\$105.00
9.	William B. Giddings	M	0777512139 :	Giddingswsuccessful90@gmail.com	\$35.00	3	\$105.00
10.	Wilmot S. Barclay	M	0886536364/776536364	willingwilmot@gmail.com	\$35.00	3	\$105.00
11.	Jacob G. Wilson	M	0775439446	wilsonjacobs@gmail.com	\$35.00	3	\$105.00
12.	Abraham Sattiah Sieh	M	0776312625/888639758	Siehsabraham9@gmail.com	\$35.00	3	\$105.00
13.	Abraham A. Feika	M	0880571993/776748455	abrahamfeika93@gmail.com	\$35.00	3	\$105.00
14.	Alexander K. Barfeh	M	0776503309	alexanderbarfeh@gmail.com	\$35.00	3	\$105.00

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For the Year Ended December 31, 2025*

15.	Theresa K. Piah	F	0776258048	theresakpiah@gmail.com	\$35.00	3	\$105.00
16.	Andrew D. Tanko	M	0779232143	tankoandrew12@gmail.com	\$35.00	3	\$105.00
17.	Vera P. Tumbey	F	0778623634	paveveral@gmail.com	\$35.00	3	\$105.00
18.	Ben Kaikondo	M	0776929102/0886539225	kaikondob@gmail.com	\$35.00	3	\$105.00
19.	Benedict Y. Yormie	F	0778701615	yormicyben@gmail.com	\$35.00	3	\$105.00
20.	Charles P. Dougbah	M	07752015361	chalrespdougbah@gmail.com	\$35.00	3	\$105.00
21.	Ernestine K. Shilling	F	0888325692	ekshilling14@gmail.com	\$35.00	3	\$105.00
22.	Tobias W. Tugbe	M	0880433884	tobiaswtugbe1@gmail.com	\$35.00	3	\$105.00
23.	Cyrus Paypay Borh	M	0777579235/555754404	cvruspborh@gmail.com	\$35.00	3	\$105.00
24.	Daniel Bull	M	0886800613	danielbull13@gmail.com	\$35.00	3	\$105.00
25.	Danile Diamond Williams Jr.	M	0886742471	21swilliamsjr@gmail.com	\$35.00	3	\$105.00
26.	Dave Kumeh	M	0886466198	dkumeh14@gmail.com	\$35.00	3	\$105.00
27.	David M. Vesselee	M	0888774434	Vesseleemdavid7@gmail.com	\$35.00	3	\$105.00
28.	Roseline P. Nerx	F	0776417198	blessroselinenerx@gmail.com	\$35.00	3	\$105.00
29.	Richmond J. B. Zekor	M	0880874225	richomnd66@gmail.com	\$35.00	3	\$105.00
30.	Desmond Jones	M	0886737279	desmondjones@gmail.com	\$35.00	3	\$105.00
31.	Elijah T. Crawford	M	0778402152	Elijahcrawford899@gmail.com	\$35.00	3	\$105.00



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32.	Eugene S. Slewion	M	0775340066	eugenesslewion@gmail.com	\$35.00	3	\$105.00
33.	Eunice H. Boley	F	0770450489	euniceboley482@gmail.com	\$35.00	3	\$105.00
34.	Terry A. Minie	M	07779437555	minieaterry@gmail.com	\$35.00	3	\$105.00
35.	George S. Washington	M	0776931510	washington82955@gmail.com	\$35.00	3	\$105.00
36.	Gracious Yealu	F	0555839005	graciousyealu29@gmail.com	\$35.00	3	\$105.00
37.	Irene T. Nyangbeh	F	0778136249	irenetnyangbeh@gmail.com	\$35.00	3	\$105.00
38.	Irene B. Jlay	F	0775228006	Irenebjlay14@gmail.com	\$35.00	3	\$105.00
39.	Ishmael A. Jackson	M	0777313559/888198183	jacksonaishmael@gmail.com	\$35.00	3	\$105.00
40.	Mariama M. Sesay	F	0886736957	sesaymariama155@gmail.com	\$35.00	3	\$105.00
41.	Tom K. Keah	M	0776222703/881572621	keahktom@gmail.com	\$35.00	3	\$105.00
42.	Kun-Anthony Wulue, Jr.	M	0886910701	wuluanthony22@gmail.com	\$35.00	3	\$105.00
43.	Joshua W. Doe, Sr.	M	0886968991	doejoshua@gmail.com	\$35.00	3	\$105.00
44.	Joyline T. Solo	F	07754003361/775148184	joylinesolo@gmail.com	\$35.00	3	\$105.00
45.	Augustine Jegbadai	M	0775085664	ajegbadai4@gmail.com	\$35.00	3	\$105.00
46.	Jusu T. Borbor	M	0776219149/880107825	jusuborbor72@gmail.com	\$35.00	3	\$105.00
47.	Kpoto E. Sumo	M	0777154019/886836533	sumoekpoto29@gmail.com	\$35.00	3	\$105.00
48.	Lassana C. Jabateh	M	0775158150/555195435	lassanacjabateh@gmail.com	\$35.00	3	\$105.00

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For the Year Ended December 31, 2025*

49.	Louise Matadly	M	0880663331	louisematadly01@gmail.com	\$35.00	3	\$105.00
50.	Robert Weah	M	0775405422	weahbesureroberth@gmail.com	\$35.00	3	\$105.00
51.	Martin M. Garmondeh, Jr.	M	0778439126/881972906	mgarmondeh49@gmail.com	\$35.00	3	\$105.00
52.	Martu Joy Putu	F	0555394712	martuputu34@gmail.com	\$35.00	3	\$105.00
53.	Milton S. Sackie	M	0770589543	miltonsackie@gmail.com	\$35.00	3	\$105.00
54.	Jerry K. Kpoto	M	0770388907	jerrykpoto@gmail.com	\$35.00	3	\$105.00
55.	Uriah Crawford	M	0770308067	uriahcrawford429@gmail.com	\$35.00	3	\$105.00
56.	Morris Borlay	M	0776628867/555139635	morrisborlay99@gmail.com	\$35.00	3	\$105.00
57.	Moses M. Freeman	M	0776738294/886738294	mosesfreeman5@gmail.com	\$35.00	3	\$105.00
58.	Alfreda G. Koogbor	F	0771652577	alfredakoogbor@gmail.com	\$35.00	3	\$105.00
59.	Antoinette D. Nah	F	0776548887	nahantoinette8@gmail.com	\$35.00	3	\$105.00
60.	Peace Winker	F	0880062892/077528452	peacewinker@gmail.com	\$35.00	3	\$105.00
61.	Prince G. Tukpah, Jr.	M	0776734508/0880318683	princetukpahjr@gmail.com	\$35.00	3	\$105.00
62.	Prince Surboh Sackor	M	0776708478/886365988	princesurbosackor@gmail.com	\$35.00	3	\$105.00
63.	Randolph S. K. Tamba	M	0880160458	randolphtamba@gmail.com	\$35.00	3	\$105.00
64.	Shelton S. Brownell	M	0779084230	sheltonbrownell@gmail.com	\$35.00	3	\$105.00
65.	Sothi Joe Moses	M	0880220638/775925321	msethijoe@gmail.com	\$35.00	3	\$105.00

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51.	Martin M. Garmondeh, Jr.	M	0778439126/881972906	mgarmondeh49@gmail.com	\$35.00	3	\$105.00
52.	Martu Joy Putu	F	0555394712	martuputu34@gmail.com	\$35.00	3	\$105.00
53.	Milton S. Sackie	M	0770589543	miltonsackie@gmail.com	\$35.00	3	\$105.00
54.	Jerry K. Kpoto	M	0770388907	jerrykpoto@gmail.com	\$35.00	3	\$105.00
55.	Uriah Crawford	M	0770308067	uriahcrawford429@gmail.com	\$35.00	3	\$105.00
56.	Morris Borlay	M	0776628867/555139635	morrisborlay99@gmail.com	\$35.00	3	\$105.00
57.	Moses M. Freeman	M	0776738294/886738294	mosesfreeman5@gmail.com	\$35.00	3	\$105.00
58.	Alfreda G. Koogbor	F	0771652577	alfredakoogbor@gmail.com	\$35.00	3	\$105.00
59.	Antoinette D. Nah	F	0776548887	nahantoinette8@gmail.com	\$35.00	3	\$105.00
60.	Peace Winker	F	0880062892/077528452	peacewinker@gmail.com	\$35.00	3	\$105.00
61.	Prince G. Tukupah, Jr.	M	0776734508/0880318683	princetukupahjr@gmail.com	\$35.00	3	\$105.00
62.	Prince Surboh Sackor	M	0776708478/886365988	princesurbosackor@gmail.com	\$35.00	3	\$105.00
63.	Randolph S. K. Tamba	M	0880160458	randolphtamba@gmail.com	\$35.00	3	\$105.00
64.	Shelton S. Brownell	M	0779084230	sheltonbrownell@gmail.com	\$35.00	3	\$105.00
65.	Sothi Joe Moses	M	0880220638/775925321	msethijoe@gmail.com	\$35.00	3	\$105.00

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For the Year Ended December 31, 2025*

66.	Wayeyeahn W. Chanchan	M	0775143916	wayeyeahnc@gmail.com	\$35.00	3	\$105.00
67.	Yaman Pewee	F	0886311061/776598223	yamapewee785@gmail.com	\$35.00	3	\$105.00
68.	Alfred Gbahkpah	M	0777816390/886600720	alfredgbahkpah@gmail.com	\$35.00	3	\$105.00
69.	Quita Tokpah	F	0770471578	quitatokpa@gmail.com	\$35.00	3	\$105.00
70.	Jonathan K. Yelegon	F	0776013737	kyelegon@gmail.com	\$35.00	3	\$105.00
Subtotal 1: IPS faculty & Staff							23,910.00
Subtotal 2: Support Staff							2,649.00
Subtotal 3: Students							7,350.00
Grand total							33,909.00

Ahmed Yaya Sheriff <amaa345@gmail.com>



[No Objection Request] HISWA 2025 Support to IPS for CEST Implementation

Thu, May 1, 2025 at 12:42 PM

Gervais Chamberlin Yama <gyama@worldbank.org>

To: Ahmed Yaya Sheriff <amaa345@gmail.com>, Rose Mungai <rmungai@worldbank.org>

Cc: richardngafuan <richardngafuan@live.com>, Bolmah Sonii <bhmsonii1975@gmail.com>, Emmanuel Tieh Delamy Delamy <delamy@delamy.com>, "Gbilley M. Roberts, II" <mambog2005@gmail.com>, Wilfred Gonlor <wilfredgonlor@gmail.com>, Mariah Gilayeneh <mariah.gilayeneh@gmail.com>, Johnson Kei <jquiah2002@yahoo.com>, "Alfred K. Tarway-Twalla" <aktwalla1@yahoo.com>

Dear Ahmed

Based on the information provided, the Bank has no objection for the use of additional funds **not exceeding \$US \$ 75,000.00** to provide transportation allowances for the faculty, staff and the students of the program for Q1 & Q2 in 2025.

Best regards

Gervais

Gervais Chamberlin YAMA

Senior Statistician | Poverty & Equity GP

Respectful Workplace Advisors (RWA)

M : +236 72 21 00 77 or +236 75 68 48 68

PO Box 819 Bangui, Central African Republic

The World Bank

From: Ahmed Yaya Sheriff <amaa345@gmail.com>

Sent: Tuesday, April 29, 2025 6:11 PM

To: Gervais Chamberlin Yama <gyama@worldbank.org>; Rose Mungai <rmungai@worldbank.org>

Cc: richardngafuan <richardngafuan@live.com>; Bolmah Sonii <bhmsonii1975@gmail.com>; Emmanuel Tieh Delamy Delamy <delamy@delamy.com>; Gbilley M. Roberts, II <mambog2005@gmail.com>; Wilfred Gonlor <wilfredgonlor@gmail.com>; Mariah Gilayeneh <mariah.gilayeneh@gmail.com>; Johnson Kei <jquiah2002@yahoo.com>; Alfred K. Tarway-Twalla <aktwalla1@yahoo.com>

Subject: [No Objection Request] HISWA 2025 Support to IPS for CEST Implementation

[External]

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IPS-UL Concept note for 2025 activities 27April25.docx
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Exhibit 2: Irregularities Associated with the Management of the Project Assets (Asset with Dual Coding)





