Auditor General's Comment

On the Financial Statement Audit of the Mano River Union Road Development and Transport Facility Programme (MRU/RDTFP-III)

For the Year January 1, 2025 to December 31, 2025

Promoting Accountability of Public Resources

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

Monrovia, Liberia
June 2026

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbols	Meaning
AG	Auditor General
MRU/RDTFP – III	Mano River Union Road Development and Transport Facility Programme
AfDB	African Development Bank
FCCA	Fellow Member of the Association of Chartered Certified Accountants
CFIP	Certified Forensic Investigation Professional
CFC	Certified Financial Consultant
GAC	General Auditing Commission
MPW	Ministry of Public Works

June 23, 2026

Hon. Roland Layfette Giddings
Minister
Ministry of Public Works
South Lynch Street
Monrovia, Liberia

Dear Hon. Giddings:

AUDITOR GENERAL'S COMMENT ON THE FINANCIAL STATEMENTS AUDIT OF THE MANO RIVER UNION ROAD DEVELOPMENT AND TRANSPORT FACILITY PROGRAMME (MRU/RDTFP-III) PROJECT FOR FISCAL YEAR JANUARY 1, 2025 TO DECEMBER 31, 2025

The financial statements of the Mano River Union Road Development and Transport Facility Programme (MRU/RDTFP-III) for the year January 1, 2025 to December 31, 2025 are subject to audit by the Auditor General consistent with the Auditor General's mandate as provided for under Section 2.1.3 of the GAC Act of 2014 as well as the engagement Terms of Reference.

Introduction

The audit of the MRU/RDTFP-III Management for the year January 1, 2025, to December 31, 2025, has been completed, and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

Scope and Determination of Responsibility

The audit is 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.

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

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

Key Management Personnel

Name	Position	Period
Hon. Roland Layfette Giddings	Minister, Ministry of Public Works (MPW)	January 2025 – December 31, 2025
Mr. Rawlings Baco Kesselly	Programme Coordinator, MRU/RDTFP	January 2025 – December 31, 2025
Mr. Papin Daniels, CA, CPA.	Director-Donor Financed Projects/MFDP/PFMU	January 2025 – December 31, 2025
Mr. Subozu Kollie	Chief Internal Auditor	January 2025 – December 31, 2025

Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of MRU/RDTFP-III Management during the audit.

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

Sincerely,

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

Monrovia, Liberia
June 2025

AUDITOR GENERAL'S COMMENTS

The Audit of MRU/RDTFP - III for Fiscal Year January 1, 2025 to December 31, 2025 did not have reportable issues because the issues raised during the audit were subsequently resolved before the conclusion of the Auditor General's Final Report.