



Management Letter

On The Financial Statements Audit of the Forestry Development Authority (FDA)

For the Fiscal Years Ended June 30, 2018/2019/2020/2021



Promoting Accountability of Public Resources

Monrovia, Liberia
May 2025

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

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Acronyms and Meaning

Acronyms/Abbreviations/Symbol	Meaning
AG	Auditor General
CFIP	Certified Forensic Investigation Professional
CFWG	Community Forest Working Group
COSO	Commission on Sponsoring Organization
Etc	Et cetera
FAO	Food and Agriculture Organization
FCCA	Fellow Member of the Association of Chartered Certified
FDA	Forestry Development Authority
GoL	Government of Liberia
IFMIS	Information Technology
INTOSAI	International Organizations of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
L\$	Liberian Dollar
LRA	Liberia Revenue Authority
MBA	Masters of Business Administration
PFM Act	Public Finance Management Act
PFMU	Public Financial Management Unit
PPCC	Public Procurement and Concessions Commission
R. L	Republic of Liberia
REF #	Reference number
US\$	United States Dollar

April 7, 2026

Hon. Rudolph J. Merab, Sr.
Managing Director
Forestry Development Authority (FDA)
Whein Town, Mount Barclay
Republic of Liberia

Dear Hon. Parker:

Re: Draft Management Letter on the Financial Statements Audit of the Forestry Development Authority (FDA) for the periods July 1 to June 30, 2018/2019/2020/2021.

The financial statements of the Forestry Development Authority (FDA) for the fiscal years ended June 30, 2018/2019/2020/2021 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 FDA Management for the periods July 1 to June 30, 2018/2019/2020/2021 has been completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

Audit Scope and Methodology

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) as well as the Engagement (Audit) Terms of Reference. 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 includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

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

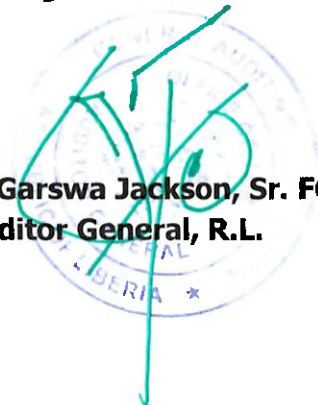
The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

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

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Forestry Development Authority Management Team and other individuals who contributed to success of this Audit.

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



Monrovia, Liberia
April 2026



1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Statements Issues

1.1.1 Authorized Allocation/Appropriation per Financial Statements not reconciled to IFMIS Ledger

Criteria

- 1.1.1.1 Section 1.3.27 of IPSAS Cash Basis of Accounting requires that "financial statements shall present information that is: (a) Understandable; (b) Relevant to the decision-making and accountability needs of users; (c) A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial statement in that it is: (i) Complete; (ii) Neutral and (iii) Free from material error;"

Observation

- 1.1.1.2 During the audit, we observed the following variances between authorized allocation/appropriation reported in the financial statements and figures reported in the IFMIS Ledger for the periods under audit 2017/2018, 2018/2019 and 2019/2020. **See table 1 below for details.**

Table 1: Authorized Allocation/Appropriation per Financial Statements not reconciled to IFMIS Ledger

Description	Authorized allocation/appropriation per Financial Statement	Authorized allocation/appropriation per IFMIS Ledger	Variance (US\$)
2017/2018			
Authorized Allocation/Appropriation	3,321,814.11	5,841,503.25	(2,519,689.14)
2018/2019			
Authorized Allocation/Appropriation	3,482,049.96	5,324,893.06	(1,842,843.1)
2019/2020			
Authorized Allocation/Appropriation	2,759,564.31	2,834,884.44	(75,320.13)

Risk

- 1.1.1.3 Expenditure and subsequently the financial statements may be misstated.
- 1.1.1.4 Management may not account for all transactions of the entity.
- 1.1.1.5 Transactions posted in the IFMIS on behalf of the FDA may not be recorded in the entity's ledgers/financial statements.

Recommendation

- 1.1.1.6 Management should account for the variance between the IFMIS Ledger and the financial statements.
- 1.1.1.7 Management should perform reconciliation between the IFMIS Ledger and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. The financial statements should also be subsequently adjusted.
- 1.1.1.8 Going forward, Management should perform monthly reconciliation between the IFMIS Ledger and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliations along with all supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.1.9 *Management disagrees with the audit findings. Management provided full accountability of allotments received from MFDP for the fiscal years under audit. However, FDA reported US\$ 3,321,814.11 for fiscal year 2017/2018, US\$3,482,049.96 for fiscal year 2018/2019 and US\$2,759,564.31 for fiscal year 2019/2020 as compare with MFDP report of US\$ 5,841,503.25 for 2017/2018, US\$5,324,893.06 for 2018/2019 and US\$ 2,834,884.44 for 2019/2020. The Government of Liberia has adopted Cash Basis IPSASs which is the reporting framework of GoL's financial reporting. Under the Cash Basis (IPSASs) one accounts for what one receives. Therefore, irrespective of what is in IFMIS, what the FDA received in cash is what being accounted for. The negative variance of US\$ (2,519,689.14) for 2017/2018, US\$ (1,842,843.1) for 2018/2019 and US\$ (75,320.13) was due to MFDP's lack of proper reconciliation.*

Auditor General's Position

- 1.1.1.10 Management assertions did not adequately address the issue raised. Management did not provide documentary evidence of actual receipts to corroborate total receipts reported in the financial statements for the periods under audit. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.2 Operating Expenditures Balance per Cash book not reconciled to Financial Statements Balance.

Criteria

- 1.1.2.1 Section 1.3.27 of IPSAS Cash Basis of Accounting requires that "financial statements shall present information that is:
- (a) Understandable;
 - (b) Relevant to the decision-making and accountability needs of users;
 - (c) A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial

statement in that it is:

(i) Complete; (ii) Neutral and (iii) Free from material error;”

Observation

1.1.2.2 During the audit, we observed variances between the figures reported as operating expenses balance in the cashbook and financial statements. **See table 2 for details.**

Table 2: Operating Expenditure Balance per Cash book not reconciled to Financial Statements Balance

Year	Description	Cashbook	Financial Statements (US\$)	Variance (US\$)
2017/2018	Operating expenditure	412,977.89	1,006,921.99	(593,944.10)
2018/2019	Operating expenditure	1,217,441.23	1,350,902.67	(133,461.44)
2019/2020	Operating expenditure	533,316.38	823,128.30	(289,811.92)
2020/2021	Operating expenditure	720,655.25	727,024.55	(6,359.30)

Risk

1.1.2.3 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.

1.1.2.4 Management may not account for all its transactions.

Recommendation

1.1.2.5 Management should account for the variance between the cashbook and the financial statements.

1.1.2.6 Management should perform reconciliation between the cashbook and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. The financial statements should also be subsequently adjusted.

1.1.2.7 Going forward, Management should perform monthly reconciliation between the cashbook and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliations along with all supporting records should be adequately documented and filed to facilitate future review.

1.1.2.8 Further, 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. Additionally, an automated linkage should be created between the general ledger, trial balance and the financial statements to facilitate the completeness and accuracy of the financial statements.

Management's Response

1.1.2.9 *The audit team was initially informed that the accounting software (Quick book) our entity was using got damaged beyond repair and Management was finding it difficult to retrieve financial data from the damaged software (Quick book). Therefore, after a review of the Scope, Methodologies, and limitations, the Management would like to state that it cannot fully agree with the audit findings. However, we have all the necessary supporting documents for all transactions and were presented for audit.*

Auditor General's Position

1.1.2.10 Management did not adequately address the issue raised. Management did not account for the variances between the cashbook and the financial statements for operating expenditures catalogued in table 2 above. Also, Management did not subsequently provide supporting documents as asserted in Management's response. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.3 Donor Funds Received per Financial Statements not reconciled to Confirmation Figures.

Criteria

1.1.3.1 Regulations A.3 (1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

1.1.3.2 Section 1.3.27 of IPSAS Cash Basis of Accounting requires that "financial statements shall present information that is:

- a) Understandable;
- b) Relevant to the decision-making and accountability needs of users;
- c) A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial statement in that it is:
 - (i) Complete; (ii) Neutral and (iii) Free from material error;"

Observation

1.1.3.3 During the audit, we observed variances between the figures reported as donor funds received in the financial statements and confirmation received from the Food and Agriculture Organization (FAO). **See table 2 A & B for details.**

Table 2A: Donor Funds received per Financial Statements not reconciled to Confirmation Figures

Year	Description	Financial Statements (US\$)	Donor Confirmed Amount (US\$)	Variance (US\$)
2017/2018	FAO	12,301	21,012	(8,711)

1.1.3.4 Furthermore, we observed that addresses for donors were not provided to confirm these amounts for the period under audit below despite continuous request to Management.

Table 2B: Un-confirmed Donors' Funding

Year	Donor	Amount US\$
2017/2018	GIZ and CFWG	18,382.00
2018/2019	*Not disclosed in Financial Statements	3,729.00
2019/2020	Transco	51,409.98
	Mano River Union	284,601.12
2020/2021	Transco	310,541.00
	Mano River Union	52,063.0

Risk

1.1.3.5 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.

1.1.3.6 Management may not account for all its transactions.

1.1.3.7 Failure to expedite the process of obtaining confirmation from external parties by the auditors may impair the authenticity of the transaction.

Recommendation

1.1.3.8 Management should account for the variance between the financial statements balances and amounts confirmed by the donor.

1.1.3.9 Management should facilitate the timely dissemination and receipt of confirmations submitted for audit purposes.

1.1.3.10 Management should perform monthly reconciliation among the credit advice, bank statements, general ledger, trial balance and financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner.

1.1.3.11 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. Additionally, an automated linkage should be created between the general ledger, trial balance and the financial statements to facilitate the completeness and accuracy of the financial statements.

Management's Response

1.1.3.12 Management disagrees with the audit findings. Management wish to state, the

confirmation figure sent to GAC by one of our donor partners, the Food and Agriculture Organization (FAO) is completely wrong. The donor amount received (\$12,301) from the Food and Agriculture Organization (FAO) for the periods under audit (year) is the amount stated in the financial statement.

Auditor General's Position

1.1.3.13 Management's assertion is not backed by documentary evidence corroborating receipts from FAO as reported in the financial statements. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.4 Cash Receipts per Cashbook not Reconciled to Financial Statements

Criteria

1.1.4.1 Regulations A.3 (1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of 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." Section 36(1) PFM Act of 2009 as Amended and Restated PFM Act of 2019 states that "It is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instructions issued by the Minister".

1.1.4.2 Additionally, Section 1.3.27 of IPSAS Cash Basis of Accounting requires that "financial statements shall present information that is:

- (a) Understandable;
- (b) Relevant to the decision-making and accountability needs of users;
- (c) A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial statement in that it is:
 - (i) Complete; (ii) Neutral and (iii) Free from material error;"

Observation

1.1.4.3 During the audit, we observed a variance between cash receipts per the cashbooks and cash receipts reported in the financial statements for the periods under audit **See table 3 below for details.**

Table 3: Cash Receipts per Cash Book not Reconciled to Financial Statements

Period	Description	Cashbook Amount (US)	Financial Statements Amount (US)	Variance (US)
2017/2018	Cash receipts	1,792,177.06	4,007,692.27	(2,215,515.21)
2018/2019	Cash receipts	3,971,765.51	4,617,515.80	(645,750.29)
2019/2020	Cash receipts	3,083,687.04	3,410,979.93	(327,292.89)
2020/2021	Cash receipts	1,116,948.86	3,864,112.67	(2,747,163.81)

Risk

- 1.1.4.4 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.
- 1.1.4.5 Management may not account for all its transactions.
- 1.1.4.6 Funds transferred to the entity's bank accounts may not be recorded in the cashbook.

Recommendation

- 1.1.4.7 Management should account for the variances between the cash book and the financial statements for cash receipts and adjust where applicable.
- 1.1.4.8 Going forward, Management should perform monthly reconciliation among the credit advice, bank statements, general ledger, trial balance and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.1.4.9 Further, 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. Additionally, an automated linkage should be created between the general ledger, trial balance and the financial statements to facilitate the completeness and accuracy of the financial statements.

Management's Response

- 1.1.4.10 *Management disagrees with the audit findings and would like to state that cash reported in the Financial Statements constitutes cash from various projects cash books and Salaries payment to employees' respective bank accounts.*

Auditor General's Position

- 1.1.4.11 Management's assertion is not backed by documentary evidence. Management did not subsequently provide documentary evidence to corroborate actual cash receipts as reported in the financial statements. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.5 Transactions without Supporting Documentation

Criteria

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

Observation

- 1.1.5.2 During the audit, we observed that Management made payments without evidence of supporting documents such as payment vouchers, invoices/receipts, delivery notes, contracts, etc. to validate the authenticity of the transactions. **See Annexure 1A -1D for details.**

Table 3A: Transactions without supporting documentation

Year	Amount US\$	Amount L\$
2017/2018	99,326	1,820,845
2018/2019	105,988.92	569,239.95
2019/2020	63,458.15	554,223.82
2020/2021	34,919.14	409,588.77

Risk

- 1.1.5.3 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.1.5.4 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.
- 1.1.5.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.5.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

- 1.1.5.7 Management should fully account for expenditure made without adequate supporting documents.
- 1.1.5.8 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.

1.1.5.9 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

1.1.5.10 *Management disagrees with the audit findings and states that all documents were submitted for audit review and some of which have not been brought back to the office. All payments made during the fiscal years under audit were accompanied by all supporting documents including Internal Audit Agency (IAA) Clearances.*

Auditor General's Position

1.1.5.11 Management's assertion is not backed by documentary evidence. Management did not subsequently provide documentary evidence to substantiate transactions catalogued in table 3A above. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.6 Non- Explanation of Material Variances

Criteria

1.1.6.1 Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017) provides that an entity that makes publicly available its approved budget(s) shall present a comparison of the budget amount for which it is held publicly accountable and actual amounts either as a separate additional financial statement of an additional budget columns in the statement of cash receipts and payments. The comparison of budget and actual amount shall present separately for each level of legislative oversight:

- By way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and cross reference to those documents is made in the notes.

1.1.6.2 The Entity Financial Statements include a Statement of Comparison of Budget and Actual amount which shows material variances. However, the statement did not include notes for the explanation of the material variances.

1.1.6.3 Additionally, paragraph 1.7.12 of the Revised Cash Basis IPSAS (2017) provides that an explanation of the material differences between actual amounts and the budget amounts will assist users in understanding the reasons for material departure from the approved budget for which the entity is held accountable.

Observation

1.1.6.4 During the audit, we observed that Management did not include explanatory notes for material variances in the Statement of Comparison of Budget versus Actual Amounts of the financial statements. **See Table 4 below for details.**

Table 4: Non- Explanation of Material Variances

Fiscal Year	Description	Budgeted Amount (US\$)	Actual Amount (US\$)	Variance (US\$)
2017/2018	Total Cash Receipts	4,167,692.27	4,007,692.27	160,000
2017/2018	Total Cash Payments	4,167,692.27	4,243,414.47	(75,722.20)
2018/2019	Total Cash Payments	4,617,515.79	4,789,660.24	(172,144.44)
2019/2020	Total Cash Payments	3,410,979.93	3,542,215.30	(131,235.37)
2020/2021	Total Cash Payments	3,864,112.67	3,564,136.43	299,976.24

Risk

1.1.6.5 Failure to include notes or explanations for material differences between budgetary amounts and actual amounts in the financial statements may deny users of the financial statements the information needed to make informed decision.

1.1.6.6 Fair presentation and full disclosure may be impaired.

Recommendation

1.1.6.7 Management should adjust the notes to the financial statements and ensure that full and adequate disclosures are made for material variance(s) between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017).

Management's Response

1.1.6.8 *Management acknowledges your audit findings. For the positive variance of USD 160,000 in the fiscal year 2017/2018 report, it constitutes balance in appropriation.*

1.1.6.9 *For the negative variance of (USD75,722.20) in the fiscal year 2017/2018 report represents payments in excess of what was received and also there was positive cash balance of USD 690,021.00 at the beginning of the financial year which might have offset the negative variance.*

1.1.6.10 *For the negative variance of (USD172,144.44) in the fiscal year 2018/2019 report represents payment in excess of what was received and also there was positive cash balance of USD 454,298.80 at the beginning of the financial year which might have offset the negative variance.*

1.1.6.11 *For the negative variance of (USD131,235.37) in the fiscal year 2019/2020 report represents payment in excess of what was received and also there was positive cash balance of USD 282,154.35 at the beginning of the financial year which might have offset the negative variance.*

1.1.6.12 *For the positive variance of (USD299,976.24) in the fiscal year 2020/2021 report represents payments less than what was received.*

Auditor General’s Position

1.1.6.13 Management’s assertion is not backed by documentary evidence. Further, Management did not subsequently adjust the financial statements to provide explanation for material variances in the notes to the financial statements. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.7 Internally Generated Revenue not Deposited in Designated Account

Criteria

1.1.7.1 Regulation B.8 of the PFM Act of 2009 as amended and restated 2019” All public moneys collected and retained by a government agency, shall be paid in gross into the designated bank accounts and no use shall be made by any public officer of monies collected in any manner between the time of its receipts and payment into the bank except as provided by an enactment.

Observation

1.1.7.2 During the audit, we observed that internally generated revenues from way bills issued to customers for the movement of timber products were deposited into the entity’s operational account instead of a GoL general revenue account. Also, these revenues collected from way bills issued to customers by Management were subsequently used to facilitate the operations of the entity. **See table 4A below.**

Table 4A: Internally Generated Revenue not deposited in designated account

Year	Amount US\$
2017/2018	655,195.16
2018/2019	1,131,736.84
2019/2020	628,309.86
2020/2021	315,404.62

Risk

1.1.7.3 Failure to deposit internally generated revenue in the general revenue account may deny government of much needed revenue.

1.1.7.4 Internally generated revenue expended on internal operations may facilitate misappropriation of public funds.

Recommendation

1.1.7.5 Management should account for the revenue generated from way bills issued to customers which were not subsequently deposited in the general revenue account.

1.1.7.6 Management should ensure that all internally generated revenue is deposited in the Designated Revenue Account. Evidence of collection and subsequent deposits should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.7.7 *By the act that created the Forestry Development Authority, the FDA is an Autonomous Agency that collects and deposits monies into its accounts.*

Auditor General's Position

- 1.1.7.8 Management's assertion is not backed by documentary evidence and noncompliant with Regulation B.8 of the PFM Act of 2009 as amended and restated 2019. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.8 Internally Generated Revenue collected without Supporting Documentation

Criteria

- 1.1.8.1 Regulations A.3 (1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

Observation

- 1.1.8.2 During the audit, we observed that Management through its marketing office collected revenue from various customers transporting logs, sticks, planks, charcoal and other forestry items to Monrovia for in-country sale or exports. However, we were unable to determine whether all revenue collected were reported to confirm the completeness and accuracy of the amount reported in the financial statements due to non-receipt of the below listed documents:

- Policy for the computation and collection of internally generated revenue
- Waybills (used as receipts) for fiscal years 2017/2018, 2018/2019, 2019/2020, 2020/2021
- Revenue Ledgers and Bank Statements for each ledger
- Purchase documents as evidence of the delivery of all Pre-printed waybills used as receipts.
- logbook for the issuance of waybills to check points as well as the receipt of carbon copies of waybills after collection of revenue
- Reports on waybills collected from checkpoints per region and per period
- Report on revenue generated from checkpoints per region and per period
- List of all registered authorized company/ or individual with permits to transport Sticks, Planks, charcoal etc for which waybills/receipt/invoice were issued for payments received along with their contacts.
- List of all FDA Check points and their contacts
- Bank statements for accounts for which amounts were transfer to, from the 231888207721 – FDA Central Office Mobile Money (MM) account (Revenue

- Collection).
- Authorized transfer instructions along with supporting documentation for the transfer of funds from, both the USD and LRD, **231888207721 – FDA Central Office MM account (Revenue Collection)** and the **231881157145 – FDA Payment MM Account (Payment)** to individuals and bank accounts.

1.1.8.3 Therefore, the below making the total amounts unaccounted for. **See table 4B below.**

Table 4B: Internally Generated Revenue without supporting documentation

Year	Amount US\$
2017/2018	655,195.16
2018/2019	1,131,736.84
2019/2020	628,309.86
2020/2021	315,404.62

1.1.8.4 Furthermore, total revenue reported in the financial statements does not match the total amount collected via the mobile money platform which was the only form of deposit of revenue for the year under audit as no revenue ledgers were made available. **See tables 4 C-E below.**

Table 4C: Revenue generated not matching amount reported in the financial statements

Mobile Money (MM) Number	Total Collections in MM Account US\$ A	Amount Reported per Financial Statements US\$ B	Variance US\$ C=A-B
Aug 2018 to Jun 2019			
231881157145	120,559	1,131,736.84	1,011,177.84

Table 4D: Revenue generated not matching amount reported in the financial statements

Mobile Money (MM) Number	MM Amount US\$ A	MM Amount LR\$ B	Converted MM LRD Amount US\$ C=B/US\$ rate	Total Collections in MM Account US\$ D=A + C	Amount Reported per Financial Statements US\$ E	Variance US\$ F=D-E
July 2019 to Jun 2020						
231881157145	106,096			106,096		
231881157145		0.00				
Nov 2019 to June 2020						
231888207721	2,013			2,013		
231888207721		75,625,967	380,948.86	380,948.86		
Total				489,057.86	315,404.62	-173,653.24

Table 4E: Revenue generated not matching amount reported in the financial statements

Mobile Money (MM) Number	MM Amount US\$ A	MM Amount LR\$	Converted MM LRD Amount US\$ B	Total Collections in MM Account US\$ C=A + B	Amount Reported per Financial Statements US\$ D	Variance US\$ E=D-C
July 2020 to June 2021						
231888207721	251,864.00		0.00	251,864.00		
231888207721	0.00	41,595,098	243,687.96	243,687.96		
Total				495,551.96	628,309.96	132,758

Risk

- 1.1.8.5 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.
- 1.1.8.6 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.8.7 Failure to accurately account for funds generated and reported in the financial statements may lead to fraudulent financial reporting and misappropriation of funds.
- 1.1.8.8 In the absence of an approved policy for internally generated revenue, Management may compute and collect revenue on a discretionary basis.

Recommendation

- 1.1.8.9 Management should provide the above requested supporting documents as part of Management response to this Management Letter.
- 1.1.8.10 Management should develop, approve and operationalize a policy for internally generated revenue. The policy should comprehensively catalogue the various sources of internally generated revenue, the basis for computation, mode of collection, usage of funds and the reporting requirements for each source of the internally generated revenue. Evidence of approved policy should be adequately documented and filed to facilitate future review.
- 1.1.8.11 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as waybills/receipts, mobile money statements, operational account bank statements etc. should be adequately documented and filed to facilitate future review.

1.1.8.12 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management’s Response

1.1.8.13 Management disagrees with the audit findings and states that all Internally Generated Revenue collected during the periods under audit have Supporting Documentations consistent with the mode of collections. The documentations for the Internally Generated Revenue are available for review and were in fact made available for auditors’ review.

Auditor General’s Position

1.1.8.14 Management did not adequately address the issues raised. Management’s assertions were not backed by documentary evidence. Management should account for the variances observed. Therefore, we maintain our findings and recommendations. We look forward to the implementation of our recommendations during subsequent audit.

1.1.9 Additional Payroll Expenditures not Approved and Disbursed by MFDP

Criteria

1.1.9.1 Section A.15. of the Public Financial Management Regulations of 2009 states “Unauthorized, Irregular, Fruitless and Wasteful Expenditure (1) The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this 16 purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks”.

Observation

1.1.9.2 During the audit, we observed that Management made several payments of salaries to individuals without authorization from the Ministry of Finance. Confirmation received from the MFDP indicates that the FDA payroll was been officially paid centrally by the MFDP from October 2019. However, Management in addition to salaries been paid by MFDP for all staff of the FDA, proceeded to pay individuals on a monthly basis since the October 2019 deadline from its operational account. Sampled of payments instructions obtain during our payroll and personnel review shows salaries were made to staff during the period under audit through various banks. **See table 4F below and Annexure 2 for details.**

Table 4F: Additional Payroll Expenditures not Approved and Disbursed by MFDP

Fiscal Year	AMOUNT US\$	AMOUNT LR\$
2017/2018	655,237.93	177,519,771.53
2018/2019	2,359,263.91	53,921,068.11
2019/2020	1,410,772.44	77,302,128.13

Fiscal Year	AMOUNT US\$	AMOUNT LR\$
2020/2021	176,913.65	8,310,592.40
Total	4,602,187.93	317,053,560.17

1.1.9.3 Also, we observed that several salaries were seen paid by FDA through the Afriland Bank accounts (USD & LR\$) statements for the period under audit but their bank instructions were not made available.

1.1.9.4 Furthermore, we couldn't determine whether those on the payroll instructions to the banks were also paid through the Ministry of Finance direct deposits salary payments for the FDA due to the non-submission of the MFDP payroll for the year under audit.

Risk

1.1.9.5 Failure to adhere to national directives that regulates expending public funds may lead to misapplication and misappropriations.

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

Recommendation

1.1.9.7 Management should provide substantive justification for disbursement of additional salaries from internally generated funds without evidence of authorization from the Board and the Ministry of Finance Development Planning.

1.1.9.8 Management should provide the MFDP direct deposit payrolls for the years under audit by instructing the Ministry of Finance to communicate soft copy's to the Office of the Auditor General as confirmation

1.1.9.9 Going forward, Management should ensure that all additional payments of salaries are approved by the Board and process exclusively through the Ministry of Finance and Development Planning.

Management's Response

1.1.9.10 *Management disagrees with the Auditor General's assertion that Management made several payments of salaries to individuals without authorization from the Ministry of Finance.*

1.1.9.11 *Management wishes to state that FDA being an autonomous agency received bulk checks from MFDP as salary payments for its employees and subsequently paid them through their bank's accounts.*

1.1.9.12 *All supporting documents to authenticate the action were presented to the auditors.*

Auditor General's Position

1.1.9.13 Management assertions did not adequately address the issues raised. Personnel

expenditures catalogued in our audit findings is reference to payments of additional salaries/compensations to some employees from the operational expenses of the entity, thus amounting to double emoluments. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.10 Un-Supported Transfers from Mobile Money Accounts

Criteria

1.1.10.1 Section A.15. of the Public Financial Management Regulations of 2009 states "Unauthorised, Irregular, Fruitless and Wasteful Expenditure (1) The head of government agency must exercise all reasonable care to prevent and detect unauthorised, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".

Observation

1.1.10.2 During the audit, we observed several transfers were made from the FDA Mobile Money Account Numbers 2318881157145 and 231888207721 to individuals and bank accounts without evidence of authorization and the relevant supporting documents. **See annexure 3 A-C for details. See table 5 A to C below.**

Table 5A: 2018/2019 Transfers made to Individuals without evidence of authorization and other supporting documentation

Mobile Money Account Number	Transfer Destination	Period	Amount US\$	Amount LR\$
231881157145	Individuals	July 2018 to June 2019	109,884.50	

Table 5B: 2019/2020 Un-Supported Transfers

Mobile Money Account Number	Transfer Destination	Period	Amount US\$	Amount LR\$
231881157145	Individuals	July 2019 to June 2020	106,106	
231888207721	Unknown Banks	Nov 2019 to June 2020	500	57,207,325
231888207721	Individuals	Nov 2019 to June 2020		77,000
Total			107,106	57,284,325

Table 5C: 2020/2021 Transfers made to Individuals and Banks without evidence of authorization and other supporting documentation

Mobile Money Account Number	Transfer Destination	Period	Amount US\$	Amount LR\$
231881157145	Individual	July 2020 to Dec 2020	35,501	
231888207721	Unknown Banks	July 2020 to Dec 2020	1,880	49,416,131
231888207721	Unknown Banks	Jan 2021 to June 2021	117,000	5,000,000
231888207721	Individuals	Jan 2021 to June 2021	1,600	120,000
Total			155,981	54,536,13

Risk

- 1.1.10.3 Payment may be made for goods not received or services not performed. Payments may be made to illegitimate persons. These practices may facilitate misappropriations of public funds.
- 1.1.10.4 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.
- 1.1.10.5 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

- 1.1.10.6 Management should fully account for expenditure made from the mobile money accounts without adequate supporting documents.
- 1.1.10.7 Management should develop, approve and operationalize a policy for internally generated revenue. The policy should comprehensively catalogue the various sources of internally generated revenue, the basis for computation, mode of collection, usage of funds and the reporting requirements for each source of the internally generated revenue. Evidence of approved policy should be adequately documented and filed to facilitate future review.
- 1.1.10.8 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.
- 1.1.10.9 Documentation such as waybills/receipts, mobile money statements, operational account bank statements etc. should be adequately documented and filed to facilitate future review.
- 1.1.10.10 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in the accounting software for financial transactions), archived and maintained to facilitate future review

Management's Response

- 1.1.10.11 *Management disagrees with the Auditor General's assertion that several transfers were made from the FDA Mobile Money Account Numbers 2318881157145 and 231888207721 to individuals and bank accounts without evidence of authorization and the relevant supporting documents.*
- 1.1.10.12 *Management wishes to state here that all transfers made from the Mobile Money Account Number 2318881157145 to individuals were done by PFMU at the MFDP. Those individuals were employed by the Liberian Forest Sector Project and were paid through this means by Public Financial Management Unit at the MFDP.*

1.1.10.13 *Also, transfer made from this Mobile Money Account number 231888207721 to bank accounts were accompanied by signed letters of authorization and were submitted to the auditors doing the audit.*

Auditor General's Position

1.1.10.14 Management's assertions are not backed by documentary evidence. The relevant supporting documents including debit instructions, payments vouchers and periodic expenditures reports were not made available for audit purposes as asserted by Management. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.11 Documents not Submitted for Audit Purposes

Criteria

1.1.11.1 Regulation A.3 of the PFM Act of 2009 as amended and restated 2019:

- (1) 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.
- (2) A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20.
- (3) An officer responsible for keeping financial and accounting records in accordance with this regulation shall ensure that the necessary books and forms for the purpose, are provided and the non-availability of the books, and forms shall not relieve the officer from responsibility".

1.1.11.2 Section 5.2 (a) of the General Auditing Commission of 2014 states, "The Auditor General, and the staff of the General Auditing Commission, shall have the right to full and unrestricted access to information of entities being audited within a reasonable period of time that is required to fulfil the responsibility of this Act. Staff of the audited entity shall provide the required information and explanations to the staff of the General Auditing Commission".

Observation

1.1.11.3 During the audit, several documents continuously requested were not made available for audit purposes. As a result of non-receipt of this information, we were unable to evaluate the significant and administrative information thereby impairing our audit conclusion. **See table 5E below**

Table 5E: Document/Information requested and not submitted for audit purposes for the period under audit

List of Documents
• Voluntary Partnership Agreement (EU and GoL)
• Forest Management contracts for the period
• Timber sale contracts
• 2006 National Forestry Reformed Law
• Community Rights Law
• Ten Core regulation
• Guidelines for Forest Management and Planning
• Guidelines for Forest Management Planning
• Code of Forest Harvesting Practices
• Forest Management Plan
• Community Forest Management Agreements
• Revenue forecast
• Forest Management Contracts
• Quarterly Ranger Reports
• Monitoring and Evaluation Reports
• List of Partners supporting Conservation
• Plantation contracts
• Community contracts (commercial and conservation)
• Annual Reports (2017/2018-2020/2021)

Risk

1.1.11.4 Management may be non-compliant with Regulation A.3 of the PFM Act of 2009 as amended and restated in 2019 and Section 5.2 (a) of the General Auditing Commission Act of 2014.

1.1.11.5 Non-receipt of audit information may impair the comprehensive conduct of an audit thereby impairing the evaluation of stewardship over the use of public resources, transparency and accountability.

Recommendation

1.1.11.6 Management should provide substantive justification for not providing information requested for audit purposes, catalogued in table 5E above.

1.1.11.7 Going forward, Management should ensure that documents and information requested for audit purposes are provided in a timely manner.

1.1.11.8 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

- 1.1.11.9 *Management disagrees with the Auditor General's assertion on documents not submitted for Audit Purposes. Management wish to state that all of those documents mentioned in the audit findings were presented to the audit team for the purpose of the audit. However, Management will resubmit those documents for the audit team perusal.*

Auditor General's Position

- 1.1.11.10 Management did not subsequently provide the requested documents as asserted in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2 Other Financial Issues

1.2.1 Inappropriate Financial Reporting Framework

Criteria

- 1.2.1.1 Section 59 4 A of the amended and restated PFM Act of 2019 for State Owned Enterprises states "Accounts submitted under this section shall be prepared in accordance with International Financial Reporting Standards and in accordance with any instructions issued by the minister".
- 1.2.1.2 4 B states "the basis of accounting used in preparation and identified significant departures from the principle and the reason for the departure".
- 1.2.1.3 On July 1, 2013, the Government of Liberia mandated all Government Business Enterprises or State-Owned Enterprises (SOEs) to adopt International Financial Reporting Standards (IFRS) in the preparation and presentation of their financial statements.
- 1.2.1.4 The objective of International Financial Reporting Standards 1 (IFRS 1) – First-time Adoption of International Financial Reporting Standards is to ensure that an entity's first IFRS financial statements, and its interim financial reports for part of the period covered by those financial statements, contain high quality information that:
- a) is transparent for users and comparable over all periods presented;
 - b) provides a suitable starting point for accounting in accordance with International Financial Reporting Standards (IFRSs); and can be generated at a cost that does not exceed the benefits.

Observation

- 1.2.1.5 During the audit, we observed that the financial statements prepared by Management did not comply with the International Financial Reporting Standards (IFRSs) as required for State Owned Enterprises (SOEs).

Risk

- 1.2.1.6 Management may be non-compliant with GoL financial reporting framework for State-Owned Enterprises (SOEs).

- 1.2.1.7 Fair presentation, full disclosure, understandability, comparability and reconciliation of the financial statements may be impaired.

Recommendation

- 1.2.1.8 Management should develop, approve and operationalize a plan to fully transition to IFRS as its financial reporting framework as mandated by the GoL and in accordance with the requirement of IFRS.

- 1.2.1.9 The approved transition should be fully operationalized within six (6) months after the issuance of the Auditor General's report.

Management's Response

- 1.2.1.10 *The FDA Management acknowledged your audit findings and wish to state that the FDA reports in accordance with the IPSAS' financial reporting framework as adopted by the Government of Liberia.*

Auditor General's Position

- 1.2.1.11 Management assertions did not adequately address the issue raised. FDA as an SOE is mandated to prepare financial statements in accordance with IFRSs consistent with Section 59 4 A & B of the amended and restated PFM Act of 2019. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.2 No Supporting Detailed General Ledgers

Criteria

- 1.2.2.1 Regulations A.3 (1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them".

Observation

- 1.2.2.2 During the audit, we observed that Management did not operate a functional accounting software in recording the transactions of the entity. Financial transactions were recorded using Microsoft Excel.
- 1.2.2.3 We further observed that there were no general ledgers, subsidiary ledgers and trial balance. Financial statements were prepared directly from expenditure schedule prepared in Microsoft Excel spread sheets.

Risk

- 1.2.2.4 The completeness and accuracy of expenditure may not be assured; therefore, the financial statements may be misstated.
- 1.2.2.5 Financial data may be subjected to unauthorized access, and the integrity and security of financial data may be impaired.
- 1.2.2.6 Management may not fully account for activities of the entity.

Recommendation

- 1.2.2.7 Management should ensure that detailed general ledgers are prepared to support figures mentioned in the expenditure report. Periodic reconciliation should be performed between the general ledger and the financial statements. Differences identified should be investigated and adjusted (where applicable) in a timely manner.
- 1.2.2.8 Management should procure and operationalize a functional accounting software to record all financial transactions of the entity.
- 1.2.2.9 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

- 1.2.2.10 *The audit team was initially informed that the accounting software (Quick book) our entity was using got damaged beyond repair and Management was finding it difficult to retrieve financial data from the damaged software (Quick book). Therefore, after a review of the Scope, Methodologies, and limitations, the Management would like to state that it cannot fully agree with the audit findings.*

Auditor General's Position

- 1.2.2.11 Management did not adequately address the issue raised. Management did not make available a comprehensive general ledger, trial balance for the period under audit. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.3 Non-Withholding and Remittance of Goods and Services Tax (GST)

Criteria

- 1.2.3.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this

section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay”.

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

Observation

- 1.2.3.3 During the audit, we observed that Management did not withhold GST taxes (2%, 4%) from vendors and contractors for the period under audit.

Risk

- 1.2.3.4 Failure to withhold and remit GST may deny GoL of the much-needed tax revenue.
- 1.2.3.5 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.
- 1.2.3.6 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.2.3.7 Management should provide substantive justification for not withholding and remitting GST.
- 1.2.3.8 Going forward, Management should withhold GST on all goods and services procured and facilitate full remittance of GST to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.2.3.9 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

- 1.2.3.10 *Management acknowledges your audit findings. Management has begun withholding and remitting all Goods and Services Tax (GST) from all vendors and contractors.*

Auditor General’s Position

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

1.2.4 No Evidence of Business Registration & Tax Clearances

Criteria

- 1.2.4.1 Part U.9. (4) of the Public Financial Management (PFM) Regulation of 2010 states that "A Government Agency shall procure government inventories from persons whose business is registered by the Registrar General's Office and any Government Agency that requires an exemption for any specific case shall apply to the head of government agency with the necessary justification."
- 1.2.4.2 Part V Section 62 (2) of the Public Procurement and Concessions (PPC) Act of 2005 amended and restated in 2010 states that Bids which are not complete, not signed, not accompanied by a bid security in the prescribed form, if one is required, or not accompanied by essential supporting documents such as business registration certificates, business licenses and tax receipts, or are substantially non-responsive to the technical specifications or contract conditions or other critical requirements in the bidding documents, shall be rejected and excluded from further evaluation and comparison.

Observation

- 1.2.4.3 During the audit, we observed that Management authorized several payments without a valid business registration & tax clearance certificate. **See Annexure 5 for details. See table 6 below.**

Table 6: Expenditure without Evidence of Valid Business Registration & Tax Clearance

Year	Amount US\$	Amount L\$
2017/2018		4,190,826.01
2018/2019		5,894,571.50
2019/2020		5,360,791.90
2020/2021		3,327,936.00

Risk

- 1.2.4.4 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

- 1.2.4.5 Management should ensure that all payments relating to procurement of goods and services (where applicable), are supported with valid business registration and tax clearance certificate as required.
- 1.2.4.6 Evidence of valid business registration and tax clearance certificates should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.4.7 *Management disagrees with the Auditor General's assertion. The listed entities in the Auditor General's assertion existed during the stipulated Fiscal Years, and have a valid business registration certificates and tax clearances. It is one of the bases on which*

Internal Audit Agency auditors assigned at the FDA cleared or certified the payments during the audit period.

Auditor General’s Position

1.2.4.8 Management’s assertion is not backed by documentary evidence. Tax Clearance and Business Registration Certificates for transactions catalogued in Table 6 above was not subsequently provided for audit purposes. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.5 Payments Made to Third-Party

Criteria

1.2.5.1 Regulation B.28 of the PFM Act of 2009 as restated in 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.”

1.2.5.2 Paragraph 2.1.77 of IPSAS Cash Basis Accounting states “When during the reporting period a reporting entity has been formally advised that payments have been made to directly settle its obligation or purchase goods and services for its benefit by third parties, or the entity has otherwise has verified that such payment has been made, the entity is encouraged to disclose in notes to the financial statements:

- a) Total payments made by such third parties; and
- b) A sub-classification of the total amount of such payments using a classification basis appropriate to the entity’s operation”.

1.2.5.3 Section 6.4.1 of the revise PFM Laws of 2020 states” All Payment vouchers and checks shall be written in the name of beneficiary that appears on the supporting documents.

Observation

1.2.5.4 During the audit, we observed that Management made payments to third-parties rather than the contractors, vendors, service-providers, direct beneficiaries or their legally authorized representatives. **See Annexure 6 for details. See table 7 below.**

Table 7: Payments to Third Parties

Year	Amount US\$	Amount L\$
2017/2018		66,796
2018/2019		1,902,762.50
2019/2020		1,128,560

Risk

1.2.5.5 Paying cash to employee for subsequent disbursement to vendors may facilitate misappropriation of funds.

1.2.5.6 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

- 1.2.5.7 Management should initiate and complete all procurement processes as required by the PPC and the PFM Acts.
- 1.2.5.8 All payments for goods and services procured by the entity should be made directly to the vendor or its legally authorized representative.
- 1.2.5.9 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

- 1.2.5.10 *Management acknowledges your observations on the Third-Party Payment made. Accordingly, Management will ensure all payments are made directly to contractors, vendors, service-providers, to direct beneficiaries or their legally authorized representatives. Also, Management would like to stress that some of the Third-Party payments captured in the report were made to casual laborers, meeting attendants and others in rural areas where there are no banking activities.*

Auditor General's Position

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

1.2.6 Discrepancy Associated with Personnel Verification

Criteria

- 1.2.6.1 Regulations T.3 of the PFM Act of 2009 states that (1)" The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (a) payments are made as and when due; (b) overpayments are not made; (c) all required deductions are made at the correct time; (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit.

Observation

- 1.2.6.2 During the physical verification exercise of personnel, we observed that some employees did not show up while others were without an approved identity card (ID) of the FDA.
See Annexure 7 for details.

Risk

- 1.2.6.3 Illegitimate individuals or personnel may be paid for service not performed.
- 1.2.6.4 Payments may be made to ghost employees thereby leading to fraud, waste and misappropriation.
- 1.2.6.5 Illegitimate excuses may be provided for individuals who may have abandoned their official duties.

- 1.2.6.6 Employees may have exited the entity (due to resignation, dismissal and redundancy) but their names are still maintained on the payroll.
- 1.2.6.7 Individuals may be employed at two or more GoL entities leading to insufficient/unproductive service at one or more entities. These individuals may be non-compliant with Section 9.10 of the Code of Conduct (double dipping).
- 1.2.6.8 Illegitimate individuals may have unrestricted access to FDA premises (in the absence of ID cards).

Recommendation

- 1.2.6.9 Management should place a moratorium on the salaries of all employees not verified during the physical verification exercise and for whom legitimate excuses were not provided.
- 1.2.6.10 Individuals not verified during the head count exercise should avail themselves along with all relevant employment documents to the Office of the Auditor General before the issuance of the final report.
- 1.2.6.11 Individual who are not verified within 90 (ninety) days after the issuance of the Auditor General Report should be removed permanently from the entity's payroll.
- 1.2.6.12 Excuse of absence should be verified on a case-by-case basis. All individuals for whom excuses were granted on the bases of sick leave, annual leave, maternal leave, representation on official duty are required to avail themselves to the OAG for verification within the 90 (ninety) days as recommended above.
- 1.2.6.13 Also, all individuals for whom excuses were granted for study leave, secondment, etc., should provide supporting documents such as admission letters, academic performance reports, letters of invitation/assignment, contracts and other supporting documents to the Office of the Auditor General before the issuance of the final report. A mechanism should be instituted to ensure that these individuals return to their original duty posts upon completion of their study leave/secondment, etc.
- 1.2.6.14 The human resource and internal audit functions should facilitate periodic review of employment documentation, perform periodic head counts/physical verifications and conduct periodic reconciliation of payrolls to detect and correct payroll processing errors and/or fraud.
- 1.2.6.15 Going forward, Management should regularize the ID cards of all qualified employees to reflect the current status including the ID number, position, department, date of issuance, holder's signature and authorized signature (s).

Management's Response

- 1.2.6.16 *We acknowledge your audit findings and wish to state, the timeframe given for personnel verification was very short. FDA has regional offices in the counties and some employees*

did not show up for the verification because they are assigned in hard-to-reach locations, such as Sapo National Park, Grebo-Krahn National Park, Gola National Park etc...

Auditor General's Position

1.2.6.17 We acknowledge Management's assertion and reference our recommendations above for full implementation within the specified period. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.7 No Evidence of Board Meeting Minutes and Bylaws

Criteria

1.2.7.1 Section M12 of the Public Financial Management Laws of Liberia states (1) The Board of Directors of each enterprise governed by this Act shall ensure the efficient management of the financial resources of the enterprise including the collection and receipt of moneys due to that enterprise or institution.

1.2.7.2 The Organization for Economic Co-operation and Development (OECD) corporate governance principles requires that a board is set up to ensure that companies are effectively managed for the benefits of its shareholders. The OECD principles provide for leadership, effectiveness, accountability, remuneration, and relationship with shareholders as guidance for the operation of a board.

Observation

1.2.7.3 During the audit, we observed no evidence of Board of Director meeting minutes documenting its oversight responsibilities over the Management of the entity. Also, we observed no evidence of By-Laws to govern the Board functions.

Risk

1.2.7.4 Effective oversight monitoring and evaluation of the mandate and strategic objectives of the entity may be impaired. This may impair the achievement of approved deliverables of the entity.

1.2.7.5 Failure to develop, approve, and operationalize by-laws to guide the activities of the Board may lead to arbitrary decision making which may be inconsistent with the Board of Directors mandate.

Recommendation

1.2.7.6 Management should facilitate the conduct of periodic Board meetings. Board meeting minutes should be prepared and subsequently documented and filed to facilitate future review.

1.2.7.7 Management should liaise with the relevant authority of the Board to ensure that Board meeting minutes are signed, adequately documented and filed to facilitate future review.

- 1.2.7.8 Board by-laws should be developed, approved and operationalized to facilitate effective and efficient operation of the Board. Evidence of approved by-laws should be adequately documented and filed to facilitate future review.

Management’s Response

- 1.2.7.9 *Management disagrees with the Auditor General’s assertion. Management provided the audit team with board meeting minutes that showed evidence of board’s oversight for strategic and operational decision making. Management will again make the board meeting minutes available for the purpose of the audit, when requested.*

Auditor General’s Position

- 1.2.7.10 Management did not subsequently provide documents as asserted in Management’s response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.8 Irregularities Associated with Bank Reconciliations

Criteria

- 1.2.8.1 Regulation R.3(6) of the Amended and Restated PFM Act of 2019 states that “the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof.

Observation

- 1.2.8.2 During the audit, we observed that Management did not perform monthly bank reconciliations for all 8 (Eight) bank accounts for the periods under audit. **See table 8 below.**

Table 8: Non-Performance of Bank Reconciliation

Bank Account #	Description	Name of Bank	Currency
007USD21515209908	Revenue Account	LBDI	USD
007LRD21515209907	Revenue Account	LBDI	LRD
0201351802-01	Operation Account	Afriland	USD
0101351802-50	Operation Account	Afriland	LRD
0201351801-04	Payroll Account	Afriland	USD
0101351801-53	Payroll Account	Afriland	LRD
00111602508401	Transco Project Account	GN Bank	USD
0011134701659110	MRU Project Account	Eco Bank	USD

Risk

- 1.2.8.3 Failure to adequately prepare bank reconciliations may lead to untimely detection of errors or omissions, and fraud. Management may not fully account for all its transactions.

Recommendation

- 1.2.8.4 Management should ensure that monthly bank reconciliation on all of its 8 accounts are prepared, reviewed and approved by senior level staff with the required qualification and competence.
- 1.2.8.5 Evidence of monthly bank reconciliation statements should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.8.6 *Management disagrees with your audit findings. All bank reconciliation reports were submitted to the auditors for review during the audit. However, copies of our reports are still available for review.*

Auditor General's Position

- 1.2.8.7 Management did not subsequently provide documents to substantiate their assertion stated in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.2.8.8 Below are cash book balances in the financial statements for each bank account, for all years, which could not be reconciled to their respective banks balances due to non-preparation of bank reconciliations.

2017/2018 Fiscal Year

Bank Account #	Currency	Amount LR\$	Amount US\$
FDA Ops AC (Afriland Bank)	USD		678.82
FDA Ops AC (Afriland Bank)	LRD	6,106,737.22	
FDA payroll AC (Afriland Bank)	USD		4,268.29
FDA payroll AC (Afriland Bank)	LRD	418,504.32	
LBDI	USD		1,591.82
LBDI	LRD	2,012,454.46	
Ecobank (MRU AC)	USD		336,099.79
GN Bank (Transco)	USD		51,914.13
Total		8,537,696.00	394,552.85

2018/2019 Fiscal Year

Bank Account #	Currency	Amount LR\$	Amount US\$
FDA Ops AC (Afriland Bank)	USD		7,212.51
FDA Ops AC (Afriland Bank)	LRD	838,852.90	
FDA payroll AC (Afriland Bank)	USD		4,551.41
FDA payroll AC (Afriland Bank)	LRD	742,771.36	
LBDI	USD		2,818.83
LBDI	LRD	4,964.67	
Ecobank(MRU AC)	USD		189,528.49

Bank Account #	Currency	Amount LR\$	Amount US\$
GN Bank (Transco)	USD		7,221.47
Ecobank(LVD AC)	USD		62,628.57
Total		1,586,588.93	273,961.28

2019/2020 Fiscal Year

Bank Account #	Currency	Amount LR\$	Amount US\$
FDA Ops AC (Afriland Bank)	USD		534.36
FDA Ops AC (Afriland Bank)	LRD	46,158.84	
FDA payroll AC (Afriland Bank)	USD		7,953.55
FDA payroll AC (Afriland Bank)	LRD	929,673.26	
LBDI	USD		58,434.28
LBDI	LRD	11,532,630.29	
Ecobank(MRU AC)	USD		
GN Bank (Transco)	USD		20,988.22
Ecobank(LVD AC)	USD		-
		12,508,462.39	87,910.41

2020/2021 Fiscal Year

Bank Account #	Currency	Amount LR\$	Amount US\$
FDA Ops AC (Afriland Bank)	USD		-91.63
FDA Ops AC (Afriland Bank)	LRD	33,467.17	
FDA payroll AC (Afriland Bank)	USD		4,297.86
FDA payroll AC (Afriland Bank)	LRD	2,168,108.82	
LBDI	USD		125,292.79
LBDI	LRD	1,135,410.01	
Ecobank(MRU AC)	USD		-
GN Bank (Transco)	USD		33,927.22
Ecobank(LVD AC)	USD		-
UBA Bank	USD		267,919.00
Total		3,336,986.00	431,345.24

1.2.9 Irregularities Associated with Fixed Assets Disposal

Criteria

- 1.2.9.1 Regulation V.1 (2a) of the PFM Act 2009 states: The Head of Government Agency must take full responsibility of 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;"
- 1.2.9.2 Regulations U.6 of the PFM Act of 2009 as amended and restated 2019, requires that each Government Agency shall maintain adequate records of inventories assigned to it. The General Services Agency and or the Public Procurement and Concession Commission may give instructions governing the acquisition, receipt, custody, control, issue and disposal of the inventories.

Observation

1.2.9.3 During the audit, we observed that Management made disposal of several assets without evidence of due disposal process been carried out. Several documentations on the disposal of these assets that were requested, but not provided include:

- Communication to GSA on disposal of assets
- Communication from FDA Management to all staff on disposal of assets
- Communication from FDA Management to individuals with first preference to disposal of assets assigned
- Bids submitted for disposed assets and the bid evaluation reports and selected bids
- List of bids evaluation members
- Evidence of payments made for assets disposed off
- Purchase documents for disposed assets
- Confirmation from GSA on assets disposal
- Communication to GSA showing list of assets not disposed and sent to GSA (if any).

Risk

1.2.9.4 Management may be non-compliant with Regulation V.1 (2a) of the PFM Act 2009 which may lead to misappropriation of the entity's assets.

1.2.9.5 In the absence of supporting documents, the validity, occurrence and accuracy of disposal may not be assured. This may lead to misappropriation of the entity's assets.

1.2.9.6 The absence of supporting documents for transactions may also lead to fraudulent financial management practices, through the processing of illegitimate transactions.

1.2.9.7 Fair presentation and full disclosure may be impaired. Fixed assets disclosed in the financial statements may be misstated.

Recommendation

1.2.9.8 Management should provide supporting documents requested above for disposal of all fixed assets as part of Management's response to this Management Letter.

1.2.9.9 Going forward, Management should facilitate full compliance to Regulation U6 of the PFM Act for all disposal of fixed assets. Management should also ensure that all disposals are supported by the requisite supporting documents consistent with the financial management regulations. Evidence of relevant supporting records for disposal of assets should be adequately documented and filed to facilitate future review.

Management's Response

1.2.9.10 *Management disagrees with your audit findings, the necessary documents to the disposal were submitted to the auditors. However, Management can make available copies of said documents for review.*

Auditor General's Position

1.2.9.11 Management did not subsequently provide documents to substantiate their assertion stated in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.10 Lack of Approved Organogram

Criteria

1.2.10.1 The Commission on Sponsoring Organization (COSO) of the Treadway Commission Framework requires board's oversight responsibilities including providing advice and direction to management, constructively challenging management, approving policies and transactions, and monitoring management's activities. Consequently, the board of directors is an important element of internal control. The board and senior management establish the tone for the organization concerning the importance of internal control and the expected standards of conduct across the entity.

Observation

1.2.10.2 During the audit, we observed that Management did not have an approved organizational chart to depict approved hierarchical structure/chain of command of the entity and line of reporting.

Risk

1.2.10.3 The concepts of segregation of duties and check and balance may not be achieved which may impair effective coordination, reporting and the operations of the entity.

1.2.10.4 A clearly defined reporting structure may not be established thereby impairing segregation of duties and checks and balances.

Recommendation

1.2.10.5 Management should develop, approve and operationalize an organizational chart that details established hierarchical structure, clearly defined reporting channels and authorities and responsibilities within the entity.

1.2.10.6 Evidence of approved organizational chart should be adequately documented and filed to facilitate future review.

Management's Response

1.2.10.7 *Management categorically disagrees with the Auditor General's assertion. The Forestry Development Authority (FDA) has an approved organizational chart which was presented to the auditors. However, Management will make the organizational chart available when requested.*

Auditor General's Position

1.2.10.8 Management did not subsequently provide documents to substantiate their assertion stated in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.11 No Risk Management Policy and Report

Criteria

1.2.11.1 Regulation A (1) 15 of the Public Finance Management (PFM) Act of 2009 required that the management of all government agency must exercise all reasonable care to prevent and detect unauthorized, irregular expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".

1.2.11.2 Paragraph 17 of the Internal Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) indicates that in most cases, the board of head of public entity is ultimately responsible for determining whether management has implemented effective internal control including monitoring. The institution makes this assessment by (a) understanding the risks the organization faces and (b) Gaining an understanding of how senior management imagines or mitigates those risk that are meaningful to the organization objectives. Obtaining this understanding includes determining how management supports its beliefs about the effectiveness of the internal control system in those areas.

Observation

1.2.11.3 During the audit, we observed that Management provided no evidence of a risk management policy. Also, we observed no evidence that Management performed risk assessment to mitigate internal and external risks that may impair the achievement of the institution's objectives.

Risk

1.2.11.4 The absence of a risk management policy and periodic risk assessment may lead to Management not being aware of potential risks that may impair the achievement of the entity's objectives.

1.2.11.5 Potential risk to the entity may not be identified, assessed, and mitigated/prevented in a timely manner there by impairing the achievements of the entity's objectives.

1.2.11.6 The implementation of the requisite systems and controls to mitigate risks to acceptable levels may not be instituted.

Recommendation

1.2.11.7 Management should develop, approve and operationalize a risk management policy to mitigate internal and external risks that may impair the achievement of the entity's objectives.

1.2.11.8 Subsequently, Management should facilitate the conduct of periodic risk assessment and take corrective action for gaps identified. Management should also institute the requisite systems and controls to mitigate risks to acceptable levels.

1.2.11.9 The approved risk management policy and periodic risk assessment report should be adequately documented and filed to facilitate future review.

Management's Response

1.2.11.10 *Management acknowledges your audit findings. In addition, Management intends to institute, as well as support appropriate mechanisms for the development and subsequent implementation of an effective Risk Assessment Policy and report.*

Auditor General's Position

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

1.2.12 Lack of Approved Policies

Criteria

1.2.12.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states that "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.

Observation

1.2.12.2 During the audit, we observed that some policy documents presented by Management for audit purposes such as Human Resource Policy and Financial Procedures Manuals were not approved as required.

Risk

1.2.12.3 Management may implement activities on a discretionary basis in the absence of approved policies.

1.2.12.4 Unapproved policy may not be adequately communicated to stakeholders of the entity. This may impair stakeholder's knowledge, awareness and implementation of provisions within the policy.

1.2.12.5 In the absence of approved policy, enforcement of the provisions of the policy may be impaired.

Recommendation

1.2.12.6 Management should ensure that all policy documents are approved to facilitate full compliance with the terms and provisions of the policy. Evidence of approved policy manual should be adequately documented and filed to facilitate future review.

Management's Response

1.2.12.7 *Management disagrees with the Auditor General's assertion. Management wish to state that FDA's Human Resource Policy and Financial Procedures Manuals are approved as required. However, Management will resubmit the approved Human Resource Policy and the approved Financial Procedures Manuals for the audit team perusal and for the purpose of the audit.*

Auditor General's Position

1.2.12.8 Management did not subsequently provide documents such as Board Resolution(s)/Board Meeting Minutes showcasing approval of the Human Resource Policy and Financial Procedures Manuals to substantiate their assertion stated in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.13 Irregularities Associated with Assurance Management

Criteria

1.2.13.1 Regulation J.3 (4b) of the PFM Act of 2009 states: "(4) Subject to the Public Finance Management Act 2009 or any other enactment, an internal audit unit established under sub regulation (1): shall carry out internal audit of its institution and shall submit reports on the internal audit it carries out in accordance with section 38 (3) and (4) of the Public Finance Management Act 2009; the Internal Audit Governance Board standards and procedures; the Government Agency or Government Organization's accounting and auditing instructions; and International Public Sector Accounting Standards, International Organization of Supreme Audit Institutions (INTOSAI) Standards, and Institute of Internal Auditors Standards as adopted by the Government of Liberia;"

Observation

1.2.13.2 During the audit, we observed that the Internal Audit Unit controlled and operated by Internal Audit Agency staff did not provide evidence of periodic internal audit work plan, audit working papers nor periodic internal audit and risk assessment reports for the periods under audit.

Risk

1.2.13.3 Potential risk to the entity may not be identified, assessed, and mitigated/prevented in a timely manner there by impairing the achievements of the entity's objectives.

1.2.13.4 The implementation of the requisite systems and controls to mitigate risks to acceptable levels may not be instituted.

Recommendation

1.2.13.5 Management should ensure that the Internal Audit Unit is made fully functional evidence by the conduct of periodic risk assessments, internal audits and issuance of reports. Periodic risk assessment and internal audit reports should be adequately documented and filed to facilitate future review.

Management's Response

1.2.13.6 *Management categorically disagrees with the Auditor General's assertion. FDA has a well functional Internal Audit Unit and a well-trained staff which is headed by an assigned trained and qualified Internal Audit Agency (IAA) staff/Internal Auditor as Director. The audit team was informed that internal audit work plan, audit working papers, internal audit reports and risk assessment reports were given to IAA's Director for approval.*

Auditor General's Position

1.2.13.7 Management did not subsequently provide evidence of periodic risks assessment and internal audit reports for audit purposes as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.14 No Strategic and Operational Plan

Criteria

1.2.14.1 Regulation D.19 (1)(b) of the PFM Act of 2009 entitled 'Expenditure Estimates' states that a head of a government entity shall "prepare a strategic plan which shall include a definition of the Government agency's mission, goals, objectives, outputs and activities;

1.2.14.2 Regulation D.22 entitled 'Budget Hearing' further states that: (1) "On receipt of estimates from ministries and agencies, the Minister shall cause to be conducted budget hearings to review strategic plans and estimates of the government agencies concerned in order to ensure that these plans and estimates are in accordance with the Government's macroeconomic policy and fiscal framework. (2) Where necessary, the Minister may require a government ministry or agency to make adjustments to its strategic plans and estimates in order to fulfil the requirements of the Government's macro-economic policy and fiscal framework."

Observation

1.2.14.3 During the audit, we observed that Management operated the entity without an approved strategic and operational plan for the period under audit.

Risk

1.2.14.4 Short, medium and long-term goals of the entity may not be identified, pursued and implemented thereby impairing the achievement of the organization objectives.

1.2.14.5 Failure to develop policies and procedures to guide the activities of the entity may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the entity's objectives.

Recommendation

1.2.14.6 Management should develop, approve and operationalize a strategic plan (for at least five years) cataloguing short, medium and long-term goals, resources and strategies needed

to achieve those goals and timelines for the implementation of goals catalogued therein. Subsequently, Management should develop, approve and operationalize annual operational plans to expedite the implementation of strategic goals on an annual basis.

- 1.2.14.7 The strategic and operational plans should be monitored and assessed on a periodic basis. Adjustments should be implemented where applicable.
- 1.2.14.8 Evidence of approved strategic and operational plans should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.14.9 *Management categorically disagrees with the Auditor General's assertion, that Management operated the entity without an approved strategic and operational plan for the periods under audit. Management provided the approved strategic and operational plan to the audit team for perusal for the periods under audit. However, Management will resubmit the approved strategic and operational plan of FDA.*

Auditor General's Position

- 1.2.14.10 Management did not subsequently provide evidence of approved strategic and operational plans for audit purposes as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.15 Irregularities Associated with Fuel Management

Criteria

- 1.2.15.1 Regulations A.3 (1) of the PFM Act of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of 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

- 1.2.15.2 During the audit, we observed no evidence of generators and vehicles fuel consumption logs presented for review. Also, the total amount of fuel actually procured was not disclosed in the notes to the financial statements nor in a separate fuel and gas ledger.

Risk

- 1.2.15.3 Fuel procured may not be based on actual consumption.
- 1.2.15.4 Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.

1.2.15.5 Fuel may be distributed on a discretionary basis, in the absence of a policy.

Recommendation

1.2.15.6 Management should develop, approve and operationalize a policy on fuel procurement, distribution, consumption, recording and ensure that proper records are maintained.

1.2.15.7 Management should maintain a fuel consumption and distribution log to aid the entity manage cost and inform future purchase.

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

Management's Response

1.2.15.9 *Management acknowledges the Auditor General's assertion. However, some vehicles fuel consumption logs were provided.*

Auditor General's Position

1.2.15.10 Management did not subsequently provide evidence of some vehicles fuel consumption logs as asserted in Management response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.16 Employees Performance Appraisal

Criteria

1.2.16.1 Chapter 8, Section 1, reports 8.1.1 of the Civil Servants Standing Order of 2021 provides that "all classified Civil Servants shall have their work performance appraised at the end of the calendar year. Performance Appraisal Reports shall be completed by officers who are the immediate supervisors of those being appraised. Reports shall be made on the standard performance appraisal report form and a copy of which shall be forwarded to the Direct General within 15 working of the end of the calendar year".

Observation

1.2.16.2 During the audit, we observed no evidence that Management conducted performance evaluation of its employees during the fiscal periods under audit as required.

Risk

1.2.16.3 The lack of periodic performance appraisal may lead to unnoticed and/or consistent poor performance by employees of the entity, thereby impairing the achievement of the entity's objectives.

1.2.16.4 In the absence of a documented performance evaluation system, employees' development plan may not be achieved thereby impairing the achievement of the entity's objectives.

1.2.16.5 Employees may be promoted or demoted on a discretionary basis.

Recommendation

1.2.16.6 Management should facilitate the conduct of periodic performance evaluations for all staff. Performance goals should be clearly defined and documented for all positions.

1.2.16.7 Employees should be familiarized with performance goals and be given the opportunity to periodically evaluate themselves against set goals. Subsequently, performance managers/supervisors should evaluate the performance of assigned employees against set goals and update the employees about the result of the evaluation including areas of targeted development.

1.2.16.8 Management should solicit post feedback from employees about the fairness of the performance evaluation system and make adjustments where applicable.

1.2.16.9 Documentation for performance evaluation should be adequately filed to facilitate future review.

Management’s Response

1.2.16.10 *Management acknowledges your audit findings and recommendations and which to improve on this audit assertion. Hence, Management has proactively begun employee’s performance appraisal.*

Auditor General’s Position

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

1.2.17 No Evidence of Quarterly Budget Performance Reports

Criteria

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

Observation

1.2.17.2 During the audit, we observed no evidence of periodic Budget Performance Reports as required by the PFM Act of 2009 as amended and restated 2019. **See table 9 below.**

Table 9: Expenditure without Budget Performance Reports

Year	Amount US\$
2017/2018	4,007,692.27

Year	Amount US\$
2018/2019	4,617,515.80
2019/2020	3,410,979.93
2020/2021	3,864,112.67

Risk

- 1.2.17.3 Failure to prepare and submit periodic Budget Performance Report to the National Legislature may lead to non-compliance of the PFM Act of 2009 as amended and restated 2019.
- 1.2.17.4 In the absence of periodic Budget Performance Report, revenue and expenditure may not be reliably measured, this may lead to under receipt of budgeted revenue or over expenditure.

Recommendation

- 1.2.17.5 Management should facilitate the preparation, review and approval of quarterly and annual Budget Performance Reports. Periodic Budget Performance Report should be subsequently submitted to the National Legislature as required by the PFM Act of 2009 as amended and restated 2019.
- 1.2.17.6 Periodic Budget Performance Reports should be reviewed for decision making purposes. Under receipt of revenue and/or over disbursement of expenditures in a given quarter should trigger improved collection of revenue and adjustment (reduction) of expenditures in subsequent quarters. Evidence of periodic budget performance reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.17.7 *Management disagrees with the Auditor General's assertion that Management didn't submit approved quarterly and annual Budget Performance Reports for the periods under audit as required by the PFM Act of 2009 as amended and restated 2019. The Budget Performance Report is incorporated into the quarterly and annual financial reports. These reports were submitted to the Audit Team during the audit.*

Auditor General's Position

- 1.2.17.8 Management's assertions are not backed by documentary evidence. The periodic Budget Performance Reports were not incorporated in the periodic financial statements as asserted by Management. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.18 No Disaster Recovery Plan

Criteria

- 1.2.18.1 According to COSO Internal Control Framework on Control Environment, the Management of an entity should develop a documented Disaster Recovery Plan to provide procedures to be followed in the event of a disaster. The plan would mitigate the loss of transaction data and information. The purpose of the plan is to minimize the effects of service

interruption of the operations by:

- Specifying procedures to be followed in the event of a disaster or specific situation, especially measures to be put in place to minimize the effects of disasters;
- Assigning responsibilities to various staff members involved in the implementation of the plan;
- Specifying procedures for the restoration of normal service following a disaster.

Observation

1.2.18.2 During the audit, we observed that Management had no evidence of a disaster recovery plan to help recover transaction data and information and to ensure business continuity in the event of disaster.

Risk

1.2.18.3 The failure to establish a disaster recovery plan may result in the complete loss of transaction data and information in the case where a negative event may occur.

Recommendation

1.2.18.4 Management should develop, approve and operationalize a disaster recovery plan to help mitigate the risk of loss of transaction data and information in the event of a negative occurrence.

1.2.18.5 Evidence of an approved disaster recovery plan should be adequately documented and filed to facilitate future review.

Management's Response

1.2.18.6 *The Management takes note of the Auditor General's observation on the absence of an IT Business Continuity Plan/ Disaster Recovery Plan. Noting the importance of such plan, the Management will move swiftly in formulating one and ensure its approval and subsequent implementation.*

Auditor General's Position

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

1.2.19 Inadequate Records in Personnel Files

Criteria

1.2.19.1 Chapter 5.8 of the CSA Standing Order of 2012 states that "the below listed documents make up the employee's file and must remain in the file as part of the employee's records:

- Employment Letter
- Resume
- Credentials
- Personal data

- Job description
- All subsequent warnings or commendation; and
- Annual appraisal forms and related evaluations forms

Observation

1.2.19.2 During the audit, we observed that Management did not maintain essential personnel records such as letter of applications, employment letters, contracts, credentials, job Description appointment, Personnel Action Notice (PAN) for:

- 157 existing staff on the payroll from a sample of 189 staff of the entity.

1.2.19.3 Furthermore, we observed that:

- 2017/2018 – 17 staff and 2018/2019 – 20 staff, were separated (retired, resigned, dismissed, deceased) from the entity from a total of 112 separated staff files reviewed did not also have the above required documentation (including removal letters, death certificates) on their files.
- 76 Employees' files were not made available by Management during the audit.
See Annexure 8 below for details.

Risk

1.2.19.4 Failure to maintain essential personnel records may lead to management inability to manage or regulate the activities of its current personnel effectively and account for all current and past personnel.

1.2.19.5 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity.

Recommendation

1.2.19.6 Management should provide justification for not maintaining the required documentation in each current and former employee's file.

1.2.19.7 Management should ensure that all employees' files are updated to contain essential documents such as letter of applications, letter of employment, contracts, credentials, Personnel Action Notice (PAN), etc. to enable Administration regulates the activities of its personnel effectively.

1.2.19.8 Management should ensure that all employees' files contain the relevant supporting documents indicative of proper vetting (application letters, employment letters, police clearances and medical certificates) in line with the employment policy of the CSA.

Management's Response

1.2.19.9 *Management acknowledges the Auditor General's assertion. Meanwhile, we can assure you that all necessary essential measures would be put into place as recommended so as having a better Institution that is in compliance with our laws.*

Auditor General’s Position

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

1.2.20 Outstanding Payrolls

Criteria

1.2.20.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 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.”

1.2.20.2 Regulation P.9 (2) of the Public Finance Management (PFM) Act of 2009 states, “Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers.”

Observation

1.2.20.3 During the audit, we observed that Management did not provide for audit purposes payrolls for fiscal years 2019/2020 and 2020/2021 **See Table 10 below.**

Table 10: Outstanding Payrolls

Fiscal Year	Description	Location	Months Outstanding
2019/2020	Forestry Development Authority	Wein Town, Montserrado County	July 2019 to June 2020
2020/2021	Forestry Development Authority	Wein Town, Montserrado County	July 2020 to June 2021

Risk

1.2.20.4 Illegitimate individuals or personnel may be paid for service not performed. Payments may be made to ghost employees thereby leading to fraud, waste and misappropriation.

1.2.20.5 Employees may have exited the entity (due to resignation, dismissal and redundancy) but their names are still maintained on the payroll.

1.2.20.6 The completeness, occurrence and accuracy of personnel expenditure may not be assured. Therefore, the financial statements may be misstated.

1.2.20.7 Expending public funds without evidence of the relevant supporting documents impairs the legitimacy of the transactions.

Recommendation

1.2.20.8 Management should provide the payrolls for the months indicated above as part of Management’s response to this Management Letter.

1.2.20.9 Going forward, Management should ensure that all salary disbursements are supported by adequate documentation including payroll journals, personnel listing, employees' files etc. to justify the authenticity of the transactions. All relevant payroll records should be adequately documented and filed to facilitate future review.

Management's Response

1.2.20.10 *Management disagrees with the Auditor General's assertion, that Management didn't submit All the payrolls for the periods under audit. Management submitted all the payrolls to the audit team some of which are still in the possession of the auditors.*

Auditor General's Position

1.2.20.11 Management's assertion is not backed by documentary evidence. Management did not subsequently provide the payrolls journals for fiscal years 2019/2020 and 2020/2021 as asserted in Management's response. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.21 Irregularities Associated with Fixed Assets Management

Criteria

1.2.21.1 Regulation V.1 (2) of the Amended and Restated Public Finance Management (PFM) Act of 2019 states that "The Head of Government Agency must take full responsibility of 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

1.2.21.2 During the audit, we observed the following irregularities associated with the FDA assets management system:

- There was no evidence of a fixed assets management policy.
- The fixed assets register did not contain all the relevant columns.
- The fixed assets register was not regularly updated.
- There was no evidence of periodic physical verification of assets by Management
- There was no evidence of movement of assets form.
- Fixed assets within a given vicinity were not displayed as required by the PFM

Risk

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

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

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

- 1.2.21.6 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.2.21.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the entity's objectives.
- 1.2.21.8 Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.2.21.9 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.2.21.10 Management should ensure that the fixed assets register is updated to reflect the following; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.2.21.11 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.2.21.12 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.2.21.13 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.
- 1.2.21.14 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.2.21.15 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of assets.

Management's Response

- 1.2.21.16 *Management acknowledges your recommendation and which to improve on this audit assertion. Hence, Management will develop and operationalize fixed asset management policy to regulate our fixed assets activities.*

Auditor General's Position

- 1.2.21.17 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 Compliance Issues

1.3.1 Irregularities Associated with Procurement Management

Criteria

1.3.1.1 Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: "(1) Each Procurement Committee shall constitute a Bid Evaluation Panel with the required expertise as and when required to evaluate bids solicited by the Procuring Entity. (2) A Bid Evaluation Panel shall be responsible for the evaluation of bids in accordance with the predetermined and Published evaluation criteria as outlined to bidders in the bid documents in accordance with this Act and shall prepare and submit evaluation reports and recommendations for award for the consideration of the Procurement Committee or the Head of the Procuring Entity as provided in the Schedule".

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

Observation

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

- There was not functional procurement committee evidence by the absence of meeting minutes and periodic reports.
- There was no evidence of annual procurement plan approved by PPCC.
- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.
- No evidence of application of the requisite methods (Request for quotation, national competitive bidding, sole sourcing, restricted bidding, international competitive bidding, etc.) where applicable. **See table 11 beow.**

Table 11: Expenditure with Procurement Irregularities

Year	Amount US\$
2017/2018	1,006,921.99
2018/2019	1,350,902.67
2019/2020	823,128.30
2020/2021	727,024.55

Risk

- 1.3.1.4 In the absence of a functional procurement committee, the entity's procurement processes may be discretionary.
- 1.3.1.5 The lack of an approved Procurement Plan may lead to discretionary expenditure, waste and impair value for money.
- 1.3.1.6 In the absence of a quarterly procurement report, Management may be in noncompliance with the PPC Act of 2005 as amended and restated in 2010.
- 1.3.1.7 Management may not adequately account for its procurement activities and impair effective monitoring of its procurement activities by the PPCC.
- 1.3.1.8 The non-application of the requisite procurement method may impair the achievement of value for money and facilitate fraudulent procurement activities.

Recommendation

- 1.3.1.9 Management should ensure that the requisite procurement methods are utilized for all procurement transactions to achieve value for money and ensure compliance to the PPC Act of 2005 as amended and restated in 2010.
- 1.3.1.10 Management should establish a functional procurement committee evidence by the documentation of meeting minutes and periodic reports.
- 1.3.1.11 Management should facilitate the approval of annual procurement plan by PPCC. All unplanned procurement activities should be subsequently submitted to PPCC for approval before execution.
- 1.3.1.12 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010.

Management's Response

- 1.3.1.13 *Management disagrees with the Auditor General's assertion. Management wish to state that the audit team was given all the approved annual procurement plans signed by PPCC for the periods under audit. However, Management will resubmit all the approved annual procurement plans signed by PPCC for the periods under audit to the audit team.*

Auditor General's Position

1.3.1.14 Management did not subsequently provide evidence of the requested procurement documentation as asserted in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3.2 No Annual Report

Criteria

1.3.2.1 Regulations G.5 of the amended PFM Regulations of 2019 states "Documents to be attached to the financial reports and annual audited accounts in regulation G.4(above) shall include but not limited to:

- its annual report outlining the activities undertaken by the NGO in the year and such other information as may be prescribed".

Observation

1.3.2.2 During the audit, we observed no evidence of annual report prepare by Management for the periods under audit:

Risk

1.3.2.3 Significant activities, achievement, challenges and measures to mitigate challenges may not be adequately documented. This may impair institutional performance measurement and the development of remediation strategy to address existing challenges and constraints.

1.3.2.4 Information to facilitate institutional memory, expedite learning curves and provision of current administrative and operational status of the entity may not be available.

Recommendation

1.3.2.5 Management should facilitate the preparation and approval of administrative and operational activities reports on an annual basis. The reports should cover the proposed goals for the fiscal year, achievement against those goals, significant activities and challenges and measure to mitigate challenges in the near future. The report should also contain the entity audited financial statements (or at least a management account) to adequately inform stakeholders about the annual financial activities of the entity.

1.3.2.6 The report should be approved by the Managing Director and subsequently submitted to the Board of Directors, and the Offices of the Auditor General, the Comptroller and Accountant General and the Sector Minister. Evidence of approved annual administrative and operational activities reports should be adequately documented and filed to facilitate future review.

Management's Response

1.3.2.7 *Management acknowledges your audit findings and recommendations and which to*

improve on this audit assertion. Hence, Management has proactively begun preparing and ensuring annual report on the activities of the FDA is prepared and submitted in time for future decision making and for future audit.

Auditor General's Position

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



ANNEXURES

Annexure 1A: 2017/2018: Payments without Supporting Documentation.

Sample #	Date	Ref#	Payee	Description	Amount (US\$)
1	24/04/18	00283900	bunch w berrian	CHQ No 00283900 bunch w berrian	12,000
2	2/6/2018	00283910	N/A	CHK FROM CLEARI No 00283910	50,000
3	2/5/2018	00283899	N/A	CHQ O.BR. No 00283899	2,275
4	9/6/2018	00283929	C MIKE DORYEN	CHQ No 00283929 C MIKE DORYEN	2,100
5	28/06/18	00286817	C MIKE DORYEN	CHQ No 00286817 C MIKE DORYEN	560
6	11/6/2018	00283928	N/A	CHQ O.BR. No 00283928	5,308
7	11/5/2018	00283906	N/A	CHK FROM CLEARI No 00283906	420
8	9/5/2018	00283916	N/A	CHK FROM CLEARI No 00283916	2,930
9	9/5/2018	00282917	N/A	CHK FROM CLEARI No 00282917	520
10	9/5/2018	00283897	N/A	CHK FROM CLEARI No 00283897	1,300
11	27/04/18	00283904	N/A	CHK FROM CLEARI No 00283904	250
12	10/4/2018	00282916	N/A	CHK FROM CLEARI No 00282916	525
13	8/6/2018	00283925	DEDDEH TAYLOR	CHQ No 00283925 DEDDEH TAYLOR	1,080
14	9/5/2018	00283903	N/A	CHK FROM CLEARI No 00283903	340
15	19/06/18	00283931	N/A	CHK FROM CLEARI No 00283931	1,977
16	6/8/2018	PV-1500014	ALIEU M FAHNBULLEH	Car Rental/I Mission Lofa/ENNR	1,500
17	4/23/2018	PV-1500009	WILLIAM PEAWU	Perdiem/DSA/GFNP	360
18	4/9/2018	PV-1500007	TANNEH K HARMON	Petty Cash	500
19	4/2/2018	PV-1500006	Alieu M. Fahnbulleh	Payment for Vehicle rental	450
20	4/3/2018	PV-1500001	CORINA HOTEL	Payment for hall rental & catering	2,572
21	4/2/2018	PV-1500003	SHELTON GONKERWON	Payment for Media Coverage	300
22	4/2/2018	PV-1500004	TANNEH K HARMON	Payment for stationery for workshop	300
23	4/4/2018	PV-1502141	EXPERT TRAVEL SERVICES	Payment for air ticket For Int'l staff	4,494
24	6/8/2018	PV-1500012	WILLIAM PEWU	Local Travel DSA/I Mission Lofa/ENNR	700



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Sample #	Date	Ref#	Payee	Description	Amount (US\$)
25	4/2/2018	PV-1500002	REX HENRY	Payment for two banners	250
26	4/3/2018	PV-1500005	Tanneh Harmon	Payment for Perdiem for participants	203
27	6/8/2018	PV-1500013	WILLIAM PEWU	Gasoline/Fuel/Local Travel	5,752
28	4/23/2018	PV-1500010	WILLIAM PEWU	Perdiem/DSA/GKNP	360
Total					99,326

Annexure 1B: Payments without Supporting Documentation.

Sample #	Date	Ref#	Payee	Description	Amount (L\$)
1	25/05/18	00286775	N/A	CHK FROM CLEARI No 00286775	619,780
2	20/06/18	00286813	NASSAR MALAG	CHQ No 00286813 NASSAR MALAG	469,800
3	31/05/18	00286779	N/A	CHK FROM CLEARI No 00286779	196,000
4	24/04/18	0028369	FREDDIE K BEDELL	CHQ No 00283699 FREDDIE K BEDELL	90,880
5	18/04/18	00282857	N/A	CHK FROM CLEARI No 00282857	86,250
6	24/04/18	00283697	DEBBIE DD MOULTO	CHQ No 00283697 DEBBIE DD MOULTO	80,000
7	8/5/2018	00283701	SERENA V. TEAH	CHQ No 00283701 SERENA V. TEAH	48,000
8	27/04/18	00283707	WHYMAH M GOYANV	CHQ No 00283707 WHYMAH M GOYANV	40,000
9	29/05/18	00286787	MARGARET D. JALL	CHQ No 00286787 MARGARET D. JALL	37,275
10	22/05/18	00286769	ISAAC K KIPI	CHQ No 00286769 ISAAC K KIPI	32,000
11	25/04/18	00283717	ISAAC C. RILEY	CHQ No 00283717 ISAAC C. RILEY	30,000
12	3/5/2018	00283722	ENOCH G. PAYZINE	CHQ No 00283722 ENOCH G. PAYZINE	30,000
13	22/05/18	00286771	SAMSON E. DOE	CHQ No 00286771 SAMSON E. DOE	29,000
14	5/5/20	00283741	LEROY S. NYAN	CHQ No 00283741 LEROY S. NYAN	24,000
15	6/6/2018	00286790	KRUBO M ZAZA	CHQ No 00286790 KRUBO M ZAZA	7,860
Total					1,820,845

Annexure 1C: 2018/2019: Payments without Supporting Documentation.

Sample #	Date	Ref#	Payee	Description	Amount (US\$)
1	26/12/18	00298376	SAM G. DUO	CHQ No 00298376 SAM G. DUO	10,730
2	27/12/18	00298411	C. MIKE DORYEN	CHQ No 00298411 C. MIKE DORYEN	150



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Sample #	Date	Ref#	Payee	Description	Amount (US\$)
3	9/1/2019	00298400	vanery pabai	CHQ No 00298400 vanery pabai	148
4	4/1/2019	00298413		CHK REMIT. No 00298413	75
5	21/12/18	00298387	F SHELTON GONKER	CHQ No 00298387 F SHELTON GONKER	575
6	15/12/18	00298337	ernest j clarke	CHQ No 00298337 ernest j clarke	1,350
7	11/10/2018	00286860	RONNIE K LAWREN	CHQ No 00286860 RONNIE K LAWREN	138.11
8	21/12/18	00298367	BOJIMA S JOHNSON	CHQ No 00298367 BOJIMA S JOHNSON	11,100
9	9/5/2019	00298377		CHK REMIT. No 00298377	13,630
10	3/1/2019	00298428	JOSEPH J TALLY	CHQ No 00298428 JOSEPH J TALLY	1,500
11	2/1/2019	00298382		CHK REMIT. No 00298382	1,800
12	27/10/18	00286846	JOSEPH J HOFF JR	CHQ No 00286846 JOSEPH J HOFF JR	408
13	19/12/18	00298340	N/A	CHK FROM CLEARI No 00298340	2,045
14	16/01/19	00298384	ARTHUR VONYON	CHQ No 00298384 ARTHUR VONYON	1,140.28
15	14/12/18	00298330	DEDEH TAYLOR	CHQ No 00298330 DEDEH TAYLOR	2,160
16	6/17/2019	420	ABDULLAH FAHNULLEH	DSA R.M	300
17	3/12/2019	208	DENNIS SMITH	CHEQ WITHDRAWAL CHK208 PD DENNIS SMITH	1,175
18	4/16/2019	295	SAMPSON S. SAYOU	CHEQUE WITHDRAWAL CASA CHEQ 295 PD IFO SAMPSON S. SAYOU	625
19	4/19/2019	131	ANSU SAMBOLA	REF : 011CQWL191090033 CHEQUE WITHDRAWAL BG CHK 131 PD IFO ANSU SAMBOLA	500
20	3/12/2019	194	EZEKIEL B. ANDREWS	REF : 011CQWL190710007 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK194 PD EZEKIEL B. ANDREWS	775
21	3/20/2019	177	STEPHEN T.TOGBA	REF : 011CQWL190790037 CHEQUE WITHDRAWAL CASA CHEQ 177 PD IFO STEPHEN T.TOGBA	93
22	5/9/2019			SCARTEH CARDS	915
23	3/18/2019	217	SOTEE S DUKULY	REF : 017CQWL190770068 CHEQUE WITHDRAWAL CASA CHEQ 217 WITHDRAWAL IFO SOTEE S DUKULY	125
24	5/20/2019			DSA	100
25	4/19/2019	140	KANGAR R. DAVID	REF : 011CQWL191090035 CHEQUE WITHDRAWAL BG CHK 140	325



Security/Accountability of Public Resources

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Sample #	Date	Ref#	Payee	Description	Amount (US\$)
27	4/9/2019	264	PRINCE B. NEOH	PD IFO KANGAR R. DAVID REF : 011CQWL190990001 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK264 PD PRINCE B. NEOH	90.53
28	4/15/2019	292	WESLEY SCOTT	REF : 011CQWL191050097 CHEQUE WITHDRAWAL BG CHK 292 PD IFO WESLEY SCOTT	625
29	4/16/2019	133	SAMPSON S. SAYOU	REF : 011CQWL191060005 CHEQUE WITHDRAWAL CASA CHEQ 133 PD IFO SAMPSON S. SAYOU	425
30	3/25/19	233	STEPHEN T. TOGBAH	REF : 011CQWL190840064 CHEQUE WITHDRAWAL BG CHK 233 PD IFO STEPHEN T. TOGBAH	48.5
31	4/19/2019	928467	ZOLUDUO COOPER	REF : 006CQWL191090025 CHEQUE WITHDRAWAL CHK928467 PD IFO ZOLUDUO COOPER	100
32	2/25/2019	PV-1500065	Rxxome Company Limited	Payment for Translation Equipment for roam workshop	1,550
33	2/1/2019	PV-1500046	Luxury Car Rental	Car Rental for the Identification Mission in gola's park	1,020
34	5/13/2019	PV-1500109	Daoda S. Carlon	Payment for DSA to travel to gola's national park to take alone the agreed TOR to the Local Consultative Committee	135
35	12/10/2018	PV-1500024	Tanneh K. Harmon	Staff Stipen for the month of Nov. & Dec. 2018	1,250
36	12/10/2018	PV-1500025	Tanneh K. Harmon	Payment for Logistics Service Loffa work shop	1,043.5
37	6/4/2019	PV-1500110	Tanneh K. Harmon	Payment for coding the ICT Equipment for the GEF/MRU(IWRM)Project	120
38	11/20/2018	PV-1500023	William Pewu	Foreign Travel to Abidjan for Identification Mission	800
39	4/1/2019	PV-1500093	Joseph Goligor	Payment for DSA and fuel for steering committee and supervision meeting	1,150
40	2/27/2019	PV-1500069	Tanneh K. Harmon	Payment for DSA for roam workshop for Leo & Patrick	800
41	5/7/2019	PV-1500104	Tanneh K. Harmon	Payment for NPCU Stipend for the month of April 2019	625
42	4/1/2019	PV-1500094	Joseph j. Tally	Payment for additional DSA for the steering committee and supervision meeting	1,200
43	4/25/2019	PV-1500102	Tanneh K. Harmon	Payment for four motorcycles registration fees for the GEF/MRU(IWRM)Project	100
44	1/22/2019	PV-1500041	William Pewu	DSA for Identification Mission to gola's National Park	420



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Sample #	Date	Ref#	Payee	Description	Amount (US\$)
45	2/6/2019	PV-1500052	Tarnue Mulbah	Payment for DSA to Voinjama, Loffa County to attend the bilateral framework agreement	120
46	6/21/2019	PV-1500133	Joseph Goligor	Payment for DSA to Lofa & Samniquellie for the carrying of Motorbikes & other materia to Various points for the GEF/MRU(TWRM)Project	160
47	5/16/2019	69235	JOSEPH GOLIGOR	CHECK WITHDRAWAL - JOSEPH GOLIGOR	335
48	6/15/2019	69246	BUNCH W. BERRIAN	CHECK WITHDRAWAL - BUNCH W. BERRIAN	14,234
49	2/1/2019	69220	BUNCH W. BERRIAN	CHECK WITHDRAWAL - BUNCH W. BERRIAN	3,842
50	2/25/2019	69227	BUNCH W. BERRIAN	CHECK WITHDRAWAL - BUNCH W. BERRIAN	1,200
51	6/10/2019	69244	SAM MENTOR	CHECK WITHDRAWAL - SAM MENTOR	150
52	9/1/2018	69211	KONIKAY A.NIMELY	CHECK WITHDRAWAL - KONIKAY A.NIMELY TRANSCO)/FDA SPECIAL PROJECT	1,200
53	8/17/2018	69203	MITCHELL S. KUMBELAY	CHECK WITHDRAWAL - MITCHELL S. KUMBELAY	800
54	8/11/2018	69205	JOSEPH GOLIGOR	CHECK WITHDRAWAL - JOSEPH GOLIGOR	598
55	2/1/2019	69221	SAM MENTOR	CHECK WITHDRAWAL - SAM MENTOR	422
56	2/5/2019	692424	ISAAC P. SAYON	CHECK WITHDRAWAL - ISAAC P. SAYON	240
57	11/5/2018	69212	WILLIAM B. PEWU	CHECK WITHDRAWAL - WILLIAM B. PEWU	1,200
58	2/4/2019	69217	KONIKAY A.NIMELY	CHECK WITHDRAWAL - KONIKAY A.NIMELY	320
59	6/10/2019	69243	JOSEPH GOLIGOR	CHECK WITHDRAWAL - JOSEPH GOLIGOR	150
60	2/4/2019	69219	WILLIAM B. PEWU	CHECK WITHDRAWAL - WILLIAM B. PEWU	320
61	12/15/2018	69215	KONIKAY A.NIMELY	CHECK WITHDRAWAL - KONIKAY A.NIMELY TRANSCO)/FDA SPECIAL PROJECT	1,200
62	1/10/2019	124928	EDWARD S KAMARA	Foreign Travel Incidental	280
63	8/23/2018	106943	TROCON R. MOORE	CHECK WITHDRAWAL TROCON R. MOORE	2,160
64	11/14/2018	106954	N/A	LBDI CK# 106954 REC'D @ CLRG	378
65	11/30/2018	106965	BLAMAH S, GOLL	CHECK WITHDRAWAL BLAMAH S, GOLL	280
66	10/30/2018	106959	HARRISON S KARWEA SR	CHECK WITHDRAWAL HARRISON S KARWEA SR	185
67	6/21/2019	124964	BLAMAH S. GOLL	Foreign Travel Incidental	280
68	9/24/2018	106953	DARLINGTON S TUAGBEN	CHECK WITHDRAWAL LBDI CHK REF#00106953 IFO	280



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Sample #	Date	Ref#	Payee	Description	Amount (US\$)
69	12/14/2018	00106972	N/A	DARLINGTON S TUAGBEN CK#00106972 SLP#1544495	8,100
70	6/21/2019	124962	SAMSON E, DOE	Foreign Travel Incidental	280
71	11/21/2018	106961	WILLIAM B PEWU	CHECK WITHDRAWAL WILLIAM B PEWU	280
72	9/28/2018	106957	N/A	CHECK WITHDRAWAL 00106957	2,160
73	9/18/2018	197350	N/A	CHEQUE CLEARING LBDINCHK DEP REF#1474541	740
74	1/22/2019	124929	PAUL DOU	DSA	150
75	1/30/2019	124933	C. MIKE DORYEN	CHECK WITHDRAWAL C. MIKE DORYEN	280
76	6/17/2019	124965	ISAAC PAYE	Foreign Travel Incidental	280
Total					105,988.92

Annexure 2: Payments without Supporting Documentation

Sample #	Date	Ref#	Payee	Description	Amount (L\$)
1	25/10/18	00298163	YANQUOI Z DOLO	CHQ No 00298163 YANQUOI Z DOLO	32,000
2	6/6/2019	00298216	TROCON R. MOORE	CHQ No 00298216 TROCON R. MOORE	83,376
3	20/07/18	00289488	anthony suah	CHQ No 00289488 anthony suah	42,060
4	18/07/18	00289468	N/A	CHK FROM CLEARI No 00289468	121,280
5	6/11/2018	00289448	IMMANUEL S. NEAH	CHQ No 00289448 IMMANUEL S. NEAH	18,000
6	8/10/2018	00289511	MOSES DOE	CHQ No 00289511 MOSES DOE	4,505.51
7	9/7/2018	00289432	N/A	CHK FROM CLEARI No 00289432	34,560
8	22/11/18	00298201	GABRIEL A WEAH	CHQ No 00298201 GABRIEL A WEAH	14,725
9	6/11/2018	00289454	LLOYD QUELLE	CHQ No 00289454 LLOYD QUELLE	34,500
10	22/08/18	00017479	N/A	IB TRF No 00017479 F /MC2 FOYA	18,000
11	19/11/18	00298194	G. ERIC DOETEIN	CHQ No 00298194 G. ERIC DOETEIN	18,000
12	31/10/18	00298174	OLIVER GIBSON	CHQ No 00298174 OLIVER GIBSON	12,000
13	14/07/18	00289443	EDWARD SULLOE	CHQ No 00289443 EDWARD SULLOE	24,000
14	30/07/18	00289455	N/A	CHK FROM CLEARI No 00289455	79,840
15	11/10/2018	298150	JOSEPH J TALLY	CHQ No 00298150 JOSEPH J TALLY	32,393.44
Total					569,239.95



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Annexure 3: 2019/2020: Payments without Supporting Documentation

Sample #	Date	Ref#	Payee	Description	Amount (US\$)
1	18/12/19	00325788	RAYMOND W. JAMES	CHQ No 00325788 RAYMOND W. JAMES	425
2	7/4/2020	00325806	EDWARD G. GBEINTO	CHQ No 00325806 EDWARD G. GBEINTO	329.04
3	6/3/2020	00325803	EDWARD G. GBEINTO	CHQ No 00325803 edward g gbeintor	329.04
4	28/11/19	00325787	TROCON R MOORE	CHQ No 00325787 TROCON R MOORE	1,195.62
5	21/12/19	00325789	TROCON R MOORE	CHQ No 00325789 TROCON R. MOORE	1,195
6	30/11/19	00325785	FRED CK LARMADIN	CHQ No 00325785 FRED CK LARMADIN	612
7	3/9/2019	00325773	JALLAH BARBU	CHQ No 00325773 JALLAH BARBU	1,900
8	29/01/20	00325800	EDWARD G. GBEINTO	CHQ No 00325800 EDWARD G. GBEINTO	329
9	6/7/2019	00298444	FRED C.K. LAMADIN	CHQ No 00298444 FRED C.K. LAMADIN	115
10	3/9/2019	00325773	JALLAH BARBU	CHQ No 00325773 JALLAH BARBU	900
11	11/4/2020	00325809	edward g gbeintor	CHQ No 00325809 edward g gbeintor	329
12	27/12/29	00325791	edward g gbeintor	CHQ No 00325791 edard g gbeintor	273.26
13	5/5/2020	00325810	TROCON R MOORE	CHQ No 00325810 TROKON R. MOORE	1,579.39
14	29/01/20	00325798	TROCON R MOORE	CHQ No 00325798 TROCON R. MOORE	1,579
15	29/01/20	00325796	FRED C.K. LAMADIN	CHQ No 00325796 FRED C. K. LARMADI	789
16	3/3/2020	126016	WILLIAM B. PEWU	CHECK WITHDRAWAL - WILLIAM B. PEWU	400
17	3/3/2020	126019	KKONIKAYA NIMELY	CHEQUE WITHDRAWAL KKONIKAYA NIMELY	600
18	3/3/2020	126018	JOSEPH GOLIGOR	CHECK WITHDRAWAL - JOSEPH GOLIGOR	391
19	1/30/2020	126013	BUNCH W. BERRIAN	CHEQUE WITHDRAWAL BUNCH W. BERRIAN	23,196
20	11/26/2019	126009	KKONIKAYA NIMELY	CHEQUE WITHDRAWAL KKONIKAYA NIMELY	600
21	2/27/2020	126015	KKONIKAYA NIMELY	CHEQUE WITHDRAWAL KKONIKAYA NIMELY	400
22	7/20/2019	126001	ALPHONSON T.KIETOR	CHEQUE WITHDRAWAL ALPHONSON T.KIETOR	600
23	7/22/2019	126002	ALPHONSON T.KIETOR	CHEQUE WITHDRAWAL ALPHONSON T.KIETOR	600
24	5/15/2020	126021	KONIKAY A.NIMELY	CHECK WITHDRAWAL - KONIKAY A.NIMELY	600
25	2/28/2020	126014	BUNCH W. BERRIAN	CHEQUE WITHDRAWAL BUNCH W. BERRIAN	320
27	1/30/2020	126012	ALPHONSON T.KIETOR	CHEQUE WITHDRAWAL ALPHONSON T.KIETOR	600



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Sample #	Date	Ref#	Payee	Description	Amount (US\$)
28	7/28/2019	126003	N/A	Cheque withdrawal TRANSCO (CLSG)FDA	600
29	9/13/2019	126006	JOSEPH GORLIGOR	CHEQUE WITHDRAWAL JOSEPH GORLIGOR TRANSCO(CLSG)FDA SPECIAL PROJECT	385
30	9/26/2019	126007	ALPHONSON T.KIETOR	CHEQUE WITHDRAWAL ALPHONSON T.KIETOR	600
31	12/19/2019	126010	ALPHONSON T.KIETOR	CHEQUE WITHDRAWAL ALPHONSON T.KIETOR	600
32	1/22/2020	126011	BUNCH W. BERRIAN	CHEQUE WITHDRAWAL BUNCH W. BERRIAN	2180
33	11/6/2019	126008	KONIKAYA NIMELY	CHEQUE WITHDRAWAL KCONIKAYA NIMELY	600
34	9/19/2019	126004	ALPHONSON T.KIETOR	CHEQUE WITHDRAWAL ALPHONSON T.KIETOR	400
35	5/29/2020	126022	KONIKAYA NIMELY	CHECK WITHDRAWAL - KONIKAY A.NIMELY	600
36	3/10/2020	126017	ALPHONSON T.KIETOR	CHECK WITHDRAWAL - ALPHONSO T. KIEDOR	400
37	9/17/2019	126005	WILLIAM B. PEWU	CHEQUE WITHDRAWAL WILLIAM B. PEWU	400
38	4/7/2020	126020	KONIKAYA NIMELY	CHECK WITHDRAWAL - KONIKAY A.NIMELY	600
39	8/10/2019	124977	G. Alvin Roberts	Foreign Travel Incidental	280
40	11/19/2019	163846	Joseph J Tally	Jul-Sept Housing Allowance	750
41	10/15/2019	00125014	Evangeline S Nyantee	Foreign Incidental Allowance	280
42	9/27/2019	00125005	Super Petroleum	Fuel Sept 2019 Additional	1,105.8
43	9/26/2019	124998	Melvin J Vannie	DSA	120
44	9/26/2019	125002	C. Mike Doryen	Foreign Incidental Allowance	280
45	9/13/2019	124988	Martin Veselee	DSA	114
46	7/16/2019	124974	Public Interest	Consultancy	1,200
47	10/18/2019	125160	Benjamin T Plewon III	Medical Bills	700
48	11/21/2019	1643847	Benjamin T Plewon III	Jul-Sept Housing Allowance	750
49	10/12/2019	125001	Blamah S Goll	Foreign Incidental Allowance	280
50	8/5/2019	124947	WILD CHIMPANZEE	CHEQUE CLEARING LBDI CK#124947 IFO WILD CHIMPANZEE	8,160
51	9/13/2019	124985	Joseph J Tally	DSA	142
52	11/20/2019	163842	Audrill G Dunbar	DSA	400
53	11/22/2019	163848	Genuine Standard Auto	Vehicle Repairs.....Spare parts	1,345



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Sample #	Date	Ref#	Payee	Description	Amount (US\$)
			Ser.		
Total					63,458.15

Annexure 4: Payments without Supporting Documentation.

Sample #	Date	Ref#	Payee	Description	Amount (L\$)
1	30/09/19	00298284	ADOLPHUS GRANT	CHQ No 00298284 ADOLPHUS GRANT	4,500
2	12/11/2019	00289533	JOE CHOWOLO DICK	CHQ No 00289533 JOE CHOWOLO DICK	8,879.7
3	2/9/2019	00298255	HENRY WOI	CHQ No 00298255 HENRY WOI	8,399.76
4	13/12/19	00298271	sando sirleaf	CHQ No 00298271 sando sirleaf	8,010
5	16/12/19	00289541	N/A	CHK REMIT. No 00289541	98,000
6	6/3/2020	00289558	trokon r moore	CHQ No 00289558 trokon r moore	75,664
7	6/1/2020	00289548	SUMO GAYFLOR	CHQ No 00289548 SUMO GAYFLOR	20,800
8	2/9/2019	00298247	orita n kolubah	CHQ No 00298247 orita n kolubah	54,432
9	3/2/2020	00289551	N/A	CHQ O.BR. No 00289551	73,820
10	31/07/19	00298227	FRED C K LAMADINE	CHQ No 00298227 FRED C K LAMADINE	86,400
11	27/06/20	00289573	EDWARD G GBEIRTO	CHQ No 00289573 EDWARD G GBEIRTO	16,260
12	24/09/19	00298258	N/A	CHK FROM CLEARI No 00298258	11,760
13	1/10/2019	00298291	MOSES KPEHE	CHQ No 00298291 MOSES KPEHE	4,500
14	30/06/20	00289574	TROCON R. MOORE	CHQ No 00289574 TROCON R. MOORE	78,298.36
15	1/10/2019	00289523	KAYE NEOR	CHQ No 00289523 KAYE NEOR	4,500
Total					554,223.82

Annexure 5: 2020/2021: Payments without Supporting Documentation

Sample #	Date	Ref#	Payee	Description	Amount (US\$)
1	8/27/2020	126035	Joseph Goligor	Cheque Withdrawal Joseph Goligor	335
2	6/4/2021	126055	Bunch W. Berrian	Cheque Withdrawal Bunch W. Berrian	5,400



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Sample #	Date	Ref#	Payee	Description	Amount (US\$)
3	12/12/2020	126044	Bunch W Berrian	Cheque Withdrawal By Bunch W Berrian Transco (CLSG)/ FDA special Project	2,000
4	3/2/2021	126050	Konikay A Nimely	Cheque Withdrawal WDL By Konikay A Nimely	600
5	6/3/2021	126056	William Pewu	Cheque Withdrawal William Pewu	400
6	12/11/2020	126047	N/A	Cheque Withdrawal Transco (CLSG)/ FDA special Project	2,350
7	7/1/2020	126023			600
8	8/4/2020	126025	N/A	Inward Clearing - Cheque withdrawal	500
9	6/3/2021	126053	Bunch W Berrian	Cheque Withdrawal Bunch W Berrian	3,250
10	8/26/2020	126033	Edward Gbatu	Cheque Withdrawal Edward Gbatu	200
11	8/26/2020	126032	Konikay A. Nimely	Cheque Withdrawal Konikay A. Nimely	300
12	12/3/2020	126043	N/A	Cheque Withdrawal Transco (CLSG)/ FDA special Project	320
13	6/3/2021	126059	Bunch W. Berrian	Cheque Withdrawal Bunch W. Berrian	320
14	6/3/2021	126057	Alphonso Kiedor	Cheque Withdrawal Alphonso Kiedor	400
15	12/4/2020	126040	Joseph Goligor	Cheque Withdrawal Joseph Goligor	410
16	6/9/2021	00827005	Theresa Gbatu	DSA	383
17	6/15/2021	00827014	Nwayan Togbah	DSA	523
18	6/15/2021	00827011	Cross Words	Computer	980
19	6/15/2021	00827015	Joseph Garkorlor	DSA	523
20	6/15/2021	00827016	Christopher Whern	DSA	523
21	6/9/2021	00827002	Kruba M. Zaza	DSA	383
22	6/9/2021	00827009	Saro Enterprise	Bar code, Printer head	700
23	6/14/2021	00827010	James B. Davis	MD Refreshment	250
24	6/9/2021	00827004	Freddie K. Bedell	DSA	319
25	6/9/2021	00827007	Genuine Standard	Servicing Spare Parts	1,411
26	6/9/2021	00827008	Genuine Standard	Vehicle Repair/servicing spare p	360
27	6/9/2021	00827003	Gbadeh Freeman	DSA	383
28	6/15/2021	00827012	Orange Liberia Inc	Internet data	2,875
29	6/17/2021	00827017	Jomo Suah	DSA	436

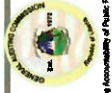


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Sample #	Date	Ref#	Payee	Description	Amount (US\$)
30	2/16/2021	00163892	Genuine Standard Auto Service	spart parts vehicle	1,036.08
31	3/16/2021	197361	Kangar David	DSA	450
32	5/3/2021	197465	Liberia National Bar Association	Legal fees	425
33	5/27/2021	307153	Mohammed Kaba	DSA/Fuel	606
34	4/8/2021	197434	Konor M. Brown	players photo	150
35	2/13/2021	163897	Jorwah Mohnpaine	DSA	250
36	5/13/2021	197534	Konor M. Brown	Sporting activities	971
37	2/13/2021	163884	Public Interest Law Office	Consultancy	1,000
38	4/1/2021	197400	Victor K. Tamba	DSA	350
39	3/16/2021	197366	Ansu Sambola	DSA	375
40	4/30/2021	197481	Jackson Bloe	DSA/Fuel	508
41	5/13/2021	197510	James Jolopha	DSA	161.41
42	5/27/2021	307158	Seth Wallace Joe	DSA	348
43	3/24/2021	197392	Steven Freeman	DSA	750
44	5/15/2021	197505	Joel Gamys	DSA	104.65
Total					34,919.14

Annexure 6: Payments without Supporting Documentation.

Sample #	Date	Ref#	Payee	Description	Amount (L\$)
1	7/7/2020	00289577	EDWARD G. GBEINT	CHQ No 00289577 EDWARD G. GBEINT	16,312.16
2	11/8/2020	00000882	N/A	CHGS UNPAID RECEIVER No00000882	3,964
3	17/08/20	00289579	FRED C K	CHQ No 00289579 FRED C K	39,231.05
4	17/08/20	00289578	N/A	CHQ O.BR. No 00289578	78,466
5	17/08/20	00289580	EDWARD G. GBEITO	CHQ No 00289580 EDWARD G. GBEITO	16,345.35



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Sample #	Date	Ref#	Payee	Description	Amount (L\$)
6	21/08/20	01857352	N/A	CHGS UNPAID RECEIVER No01857352	3,973.4
7	9/9/2020	00289582	fred ck larmadine	CHQ No 00289582 fred ck larmadine	39,208
8	10/9/2020	00289581	N/A	CHQ O.BR. No 00289581	78,416.81
9	15/10/20	00289589	EDWARD G BEINTO	CHQ No 00289589 EDWARD G BEINTO	16,281.63
10	15/10/20	00289588	FRED C,K,LARMADIN	CHQ No 00289588 FRED C,K,LARMADIN	39,130.12
11	28/10/20	00289587	N/A	CHQ O.BR. No 00289587	78,260.25
Total					409,588.77

Annexure 7: 2020/2021 Un-Authorize Salary Payments

MONTH PAYROLL	DATE OF LETTER INSTRUCTION	YEAR	NUMBER OF EMPLOYEES	BANK	A/C NUMBER	AMOUNT US\$	AMOUNT LR\$
April	2021-05-19	2021	60	Afriland First Bank Liberia LTD	20135180104	16,002.44	
April	2021-05-19	2021	59	Afriland First Bank Liberia LTD	10135180153		670,514.87
May	2021-05-21	2019	424	Afriland First Bank Liberia LTD	20135180104	152,045.97	
May	2021-05-21	2019	424	Afriland First Bank Liberia LTD	10135180153		7,145,890.95
May	2021-05-21	2019	116	Afriland First Bank Liberia LTD	10135180153		1,164,701.45
May	2021-05-21	2019	116	Afriland First Bank Liberia LTD	20135180104	24,867.68	
Total						192,916.09	8,981,107.27

Annexure 8A: 2018/2019 Transfers
Transfers from Mobile Money Account # 231881157145 not Supported
USD Amount transferred from July 2018 to June 2019 to individuals

TRANSACTIONID	DATE/TIME	FROMMSISDN	TOMMSISDN	TOMSISDN	TRANSACTIONTYPE	CURRENCY	AMOUNT US\$
216134574	27/08/2018	231881157145	231881157145	231886525545	BATCH_TRANSFER	USD	539.00
216134574	27/08/2018	231881157145	231881157145	231886930145	BATCH_TRANSFER	USD	631.00
216134574	27/08/2018	231881157145	231881157145	231886311996	BATCH_TRANSFER	USD	539.00
216134574	27/08/2018	231881157145	231881157145	231880703696	BATCH_TRANSFER	USD	539.00



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TRANSACTIONID	DATE TIME	FROMMSISDN	TOMSIDN	TRANSACTIONTYPE	CURRENCY	AMOUNT US\$
216134574	27/08/2018	231881157145	231886463642	BATCH_TRANSFER	USD	539.00
216134574	27/08/2018	231881157145	231886637793	BATCH_TRANSFER	USD	539.00
216134574	27/08/2018	231881157145	231880666244	BATCH_TRANSFER	USD	631.00
216134574	27/08/2018	231881157145	231888094552	BATCH_TRANSFER	USD	631.00
216134574	27/08/2018	231881157145	231880120320	BATCH_TRANSFER	USD	631.00
216134574	27/08/2018	231881157145	231886874910	BATCH_TRANSFER	USD	631.00
216134574	27/08/2018	231881157145	231886765617	BATCH_TRANSFER	USD	631.00
216134574	27/08/2018	231881157145	231881830021	BATCH_TRANSFER	USD	539.00
216134574	27/08/2018	231881157145	231880700295	BATCH_TRANSFER	USD	539.00
216134574	27/08/2018	231881157145	231880853787	BATCH_TRANSFER	USD	539.00
216696309	28/08/2018	231881157145	231886537308	BATCH_TRANSFER	USD	631.00
216696309	28/08/2018	231881157145	231886960682	BATCH_TRANSFER	USD	631.00
216696309	28/08/2018	231881157145	231886326498	BATCH_TRANSFER	USD	539.00
216696309	28/08/2018	231881157145	231886459072	BATCH_TRANSFER	USD	539.00
246076183	05/11/2018	231881157145	231880853787	BATCH_TRANSFER	USD	546.50
246076183	05/11/2018	231881157145	231886459072	BATCH_TRANSFER	USD	546.50
246076183	05/11/2018	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
246076183	05/11/2018	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
246076183	05/11/2018	231881157145	231886311996	BATCH_TRANSFER	USD	546.50
246076183	05/11/2018	231881157145	231880703696	BATCH_TRANSFER	USD	546.50
246076183	05/11/2018	231881157145	231886463642	BATCH_TRANSFER	USD	546.50
246076183	05/11/2018	231881157145	231886637793	BATCH_TRANSFER	USD	546.50
246076183	05/11/2018	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
246076183	05/11/2018	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
246076183	05/11/2018	231881157145	231880120320	BATCH_TRANSFER	USD	638.00
246076183	05/11/2018	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
246076183	05/11/2018	231881157145	231886537308	BATCH_TRANSFER	USD	638.00



Ensuring Accountability of Public Resources

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TRANSACTIONID	DATETIME	FROMMSISDN	TOMMSISDN	TRANSACTIONTYPE	CURRENCY	AMOUNT US\$
246076183	05/11/2018	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
246076183	05/11/2018	231881157145	231881830021	BATCH_TRANSFER	USD	546.50
246076183	05/11/2018	231881157145	231886326498	BATCH_TRANSFER	USD	546.50
246076183	05/11/2018	231881157145	231880700295	BATCH_TRANSFER	USD	546.50
246076183	05/11/2018	231881157145	231886525545	BATCH_TRANSFER	USD	546.50
251986537	16/11/2018	231881157145	231886525545	BATCH_TRANSFER	USD	546.50
251986537	16/11/2018	231881157145	231886459072	BATCH_TRANSFER	USD	546.50
251986537	16/11/2018	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
251986537	16/11/2018	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
251986537	16/11/2018	231881157145	231886311996	BATCH_TRANSFER	USD	546.50
251986537	16/11/2018	231881157145	231880703696	BATCH_TRANSFER	USD	546.50
251986537	16/11/2018	231881157145	231886463642	BATCH_TRANSFER	USD	546.50
251986537	16/11/2018	231881157145	231886637793	BATCH_TRANSFER	USD	546.50
251986537	16/11/2018	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
251986537	16/11/2018	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
251986537	16/11/2018	231881157145	231880120320	BATCH_TRANSFER	USD	638.00
251986537	16/11/2018	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
251986537	16/11/2018	231881157145	231886537308	BATCH_TRANSFER	USD	638.00
251986537	16/11/2018	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
251986537	16/11/2018	231881157145	231881830021	BATCH_TRANSFER	USD	546.50
251986537	16/11/2018	231881157145	231886326498	BATCH_TRANSFER	USD	546.50
251986537	16/11/2018	231881157145	231880700295	BATCH_TRANSFER	USD	546.50
251986537	16/11/2018	231881157145	231880853787	BATCH_TRANSFER	USD	546.50
271040191	22/12/2018	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
271040191	22/12/2018	231881157145	231886537308	BATCH_TRANSFER	USD	638.00
271040191	22/12/2018	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
271040191	22/12/2018	231881157145	231881830021	BATCH_TRANSFER	USD	546.50



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271040191	22/12/2018	231881157145	231886326498	BATCH_TRANSFER	USD	546.50
271040191	22/12/2018	231881157145	231880853787	BATCH_TRANSFER	USD	546.50
271040191	22/12/2018	231881157145	231886525545	BATCH_TRANSFER	USD	546.50
271040191	22/12/2018	231881157145	231886459072	BATCH_TRANSFER	USD	546.50
271040191	22/12/2018	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
271040191	22/12/2018	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
271040191	22/12/2018	231881157145	231886311996	BATCH_TRANSFER	USD	546.50
271040191	22/12/2018	231881157145	231880703696	BATCH_TRANSFER	USD	546.50
271040191	22/12/2018	231881157145	231886463642	BATCH_TRANSFER	USD	546.50
271040191	22/12/2018	231881157145	231886637793	BATCH_TRANSFER	USD	546.50
271040191	22/12/2018	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
271040191	22/12/2018	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
271040191	22/12/2018	231881157145	231880120320	BATCH_TRANSFER	USD	638.00
271964445	23/12/2018	231881157145	231886525545	BATCH_TRANSFER	USD	546.50
271964445	23/12/2018	231881157145	231886459072	BATCH_TRANSFER	USD	546.50
271964445	23/12/2018	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
271964445	23/12/2018	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
271964445	23/12/2018	231881157145	231886311996	BATCH_TRANSFER	USD	546.50
271964445	23/12/2018	231881157145	231880703696	BATCH_TRANSFER	USD	546.50
271964445	23/12/2018	231881157145	231886463642	BATCH_TRANSFER	USD	546.50
271964445	23/12/2018	231881157145	231886637793	BATCH_TRANSFER	USD	546.50
271964445	23/12/2018	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
271964445	23/12/2018	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
271964445	23/12/2018	231881157145	231880120320	BATCH_TRANSFER	USD	638.00
271964445	23/12/2018	231881157145	231886537308	BATCH_TRANSFER	USD	638.00
271964445	23/12/2018	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
271964445	23/12/2018	231881157145	231881830021	BATCH_TRANSFER	USD	546.50



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271964445	23/12/2018	231881157145	231886326498	BATCH_TRANSFER	USD	546.50
271964445	23/12/2018	231881157145	231880853787	BATCH_TRANSFER	USD	546.50
273252422	24/12/2018	231881157145	231886525545	BATCH_TRANSFER	USD	546.50
273252422	24/12/2018	231881157145	231886459072	BATCH_TRANSFER	USD	546.50
273252422	24/12/2018	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
273252422	24/12/2018	231881157145	231880703696	BATCH_TRANSFER	USD	546.50
273252422	24/12/2018	231881157145	231886463642	BATCH_TRANSFER	USD	546.50
273252422	24/12/2018	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
273252422	24/12/2018	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
273252422	24/12/2018	231881157145	231880120320	BATCH_TRANSFER	USD	638.00
273252422	24/12/2018	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
273252422	24/12/2018	231881157145	231886537308	BATCH_TRANSFER	USD	638.00
273252422	24/12/2018	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
273252422	24/12/2018	231881157145	231886326498	BATCH_TRANSFER	USD	546.50
273252422	24/12/2018	231881157145	231880853787	BATCH_TRANSFER	USD	546.50
273579491	25/12/2018	231881157145	231881830021	BATCH_TRANSFER	USD	546.50
273579491	25/12/2018	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
273579491	25/12/2018	231881157145	231886311996	BATCH_TRANSFER	USD	546.50
273579491	25/12/2018	231881157145	231886637793	BATCH_TRANSFER	USD	546.50
273579491	25/12/2018	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
305604247	18/02/2019	231881157145	231886327233	BATCH_TRANSFER	USD	25.00
312127197	02/03/2019	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
312127197	02/03/2019	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
312127197	02/03/2019	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
312127197	02/03/2019	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
312127197	02/03/2019	231881157145	231880120320	BATCH_TRANSFER	USD	638.00
312127197	02/03/2019	231881157145	231886874910	BATCH_TRANSFER	USD	638.00



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312127197	02/03/2019	231881157145	231886537308	BATCH_TRANSFER	USD	638.00
312127197	02/03/2019	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
318012873	11/03/2019	231881157145	231886525545	BATCH_TRANSFER	USD	546.00
318012873	11/03/2019	231881157145	231886459072	BATCH_TRANSFER	USD	546.00
318012873	11/03/2019	231881157145	231886311996	BATCH_TRANSFER	USD	546.00
318012873	11/03/2019	231881157145	231880703696	BATCH_TRANSFER	USD	546.00
318012873	11/03/2019	231881157145	231886463642	BATCH_TRANSFER	USD	546.00
318012873	11/03/2019	231881157145	231886637793	BATCH_TRANSFER	USD	546.00
318012873	11/03/2019	231881157145	231881830021	BATCH_TRANSFER	USD	546.00
318012873	11/03/2019	231881157145	231886326498	BATCH_TRANSFER	USD	546.00
318012873	11/03/2019	231881157145	231880853787	BATCH_TRANSFER	USD	546.00
323979696	21/03/2019	231881157145	23188066244	BATCH_TRANSFER	USD	638.00
323979696	21/03/2019	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
323979696	21/03/2019	231881157145	231880120320	BATCH_TRANSFER	USD	638.00
323979696	21/03/2019	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
323979696	21/03/2019	231881157145	231886537308	BATCH_TRANSFER	USD	638.00
323979696	21/03/2019	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
323979696	21/03/2019	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
323979696	21/03/2019	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
334808150	09/04/2019	231881157145	231886311996	BATCH_TRANSFER	USD	546.00
334808150	09/04/2019	231881157145	231880703696	BATCH_TRANSFER	USD	546.00
334808150	09/04/2019	231881157145	231886463642	BATCH_TRANSFER	USD	546.00
334808150	09/04/2019	231881157145	231886637793	BATCH_TRANSFER	USD	546.00
334808150	09/04/2019	231881157145	231881830021	BATCH_TRANSFER	USD	546.00
334808150	09/04/2019	231881157145	231886326498	BATCH_TRANSFER	USD	546.00
334808150	09/04/2019	231881157145	231880853787	BATCH_TRANSFER	USD	546.00
334808150	09/04/2019	231881157145	231886525545	BATCH_TRANSFER	USD	546.00



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334808150	09/04/2019	231881157145	231886459072	BATCH_TRANSFER	USD	546.00
348146245	01/05/2019	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
348146245	01/05/2019	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
348147606	01/05/2019	231881157145	231880703696	BATCH_TRANSFER	USD	546.00
348147606	01/05/2019	231881157145	231886637793	BATCH_TRANSFER	USD	546.00
348146245	01/05/2019	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
348146245	01/05/2019	231881157145	231880120320	BATCH_TRANSFER	USD	638.00
348147606	01/05/2019	231881157145	231881830021	BATCH_TRANSFER	USD	546.00
348147606	01/05/2019	231881157145	231880853787	BATCH_TRANSFER	USD	546.00
348146245	01/05/2019	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
348146245	01/05/2019	231881157145	231886537308	BATCH_TRANSFER	USD	638.00
348146245	01/05/2019	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
348147606	01/05/2019	231881157145	231886525545	BATCH_TRANSFER	USD	546.00
348147606	01/05/2019	231881157145	231886459072	BATCH_TRANSFER	USD	546.00
348146245	01/05/2019	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
348147606	01/05/2019	231881157145	231886311996	BATCH_TRANSFER	USD	546.00
350089783	04/05/2019	231881157145	231886463642	BATCH_TRANSFER	USD	546.00
350089783	04/05/2019	231881157145	231886326498	BATCH_TRANSFER	USD	546.00
360474277	21/05/2019	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
360474277	21/05/2019	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
360474277	21/05/2019	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
360474277	21/05/2019	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
360474277	21/05/2019	231881157145	231880120320	BATCH_TRANSFER	USD	638.00
360474277	21/05/2019	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
360474277	21/05/2019	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
361930964	22/05/2019	231881157145	231886525545	BATCH_TRANSFER	USD	546.00
361930964	22/05/2019	231881157145	231886459072	BATCH_TRANSFER	USD	546.00



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361930964	22/05/2019	231881157145	231886311996	BATCH_TRANSFER	USD	546.00
361930964	22/05/2019	231881157145	231880703696	BATCH_TRANSFER	USD	546.00
361930964	22/05/2019	231881157145	231886463642	BATCH_TRANSFER	USD	546.00
361930964	22/05/2019	231881157145	231886637793	BATCH_TRANSFER	USD	546.00
361930964	22/05/2019	231881157145	231881830021	BATCH_TRANSFER	USD	546.00
361930964	22/05/2019	231881157145	231886326498	BATCH_TRANSFER	USD	546.00
361930964	22/05/2019	231881157145	231880853787	BATCH_TRANSFER	USD	546.00
368116978	01/06/2019	231881157145	231886327233	BATCH_TRANSFER	USD	30.00
368194186	01/06/2019	231881157145	231886327233	BATCH_TRANSFER	USD	10.00
386270373	29/06/2019	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
386270373	29/06/2019	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
386270373	29/06/2019	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
386270373	29/06/2019	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
386270373	29/06/2019	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
386257731	29/06/2019	231881157145	231881830021	BATCH_TRANSFER	USD	546.00
386257731	29/06/2019	231881157145	231886326498	BATCH_TRANSFER	USD	546.00
386257731	29/06/2019	231881157145	231880853787	BATCH_TRANSFER	USD	546.00
386257731	29/06/2019	231881157145	231886525545	BATCH_TRANSFER	USD	546.00
386257731	29/06/2019	231881157145	231886459072	BATCH_TRANSFER	USD	546.00
386257731	29/06/2019	231881157145	231886311996	BATCH_TRANSFER	USD	546.00
386257731	29/06/2019	231881157145	231880703696	BATCH_TRANSFER	USD	546.00
386257731	29/06/2019	231881157145	231886463642	BATCH_TRANSFER	USD	546.00
386257731	29/06/2019	231881157145	231886637793	BATCH_TRANSFER	USD	546.00
386270373	29/06/2019	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
Total						109,884.50



**Annexure 8B: 2019/2020 Transfers
 USD Amount transferred from July 2019 to June 2020 to individuals from Mobile Money Account # 231881157145 not Supported**

TRANSACTIONID	DATETIME	FROMMSISDN	TOMMSISDN	TRANSACTIONTYPE	CURRENCY	AMOUNT USD\$
401528929	20/07/2019	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
401528929	20/07/2019	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
401528929	20/07/2019	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
401528929	20/07/2019	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
401528929	20/07/2019	231881157145	231880120320	BATCH_TRANSFER	USD	638.00
401528929	20/07/2019	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
401528929	20/07/2019	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
402893908	23/07/2019	231881157145	231881830021	BATCH_TRANSFER	USD	546.00
402893908	23/07/2019	231881157145	231886326498	BATCH_TRANSFER	USD	546.00
402893908	23/07/2019	231881157145	231880853787	BATCH_TRANSFER	USD	546.00
402893908	23/07/2019	231881157145	231886525545	BATCH_TRANSFER	USD	546.00
402893908	23/07/2019	231881157145	231886459072	BATCH_TRANSFER	USD	546.00
402893908	23/07/2019	231881157145	231886311996	BATCH_TRANSFER	USD	546.00
402893908	23/07/2019	231881157145	231880703696	BATCH_TRANSFER	USD	546.00
402893908	23/07/2019	231881157145	231886463642	BATCH_TRANSFER	USD	546.00
402893908	23/07/2019	231881157145	231886637793	BATCH_TRANSFER	USD	546.00
445322661	11/09/2019	231881157145	231886525545	BATCH_TRANSFER	USD	548.00
445322661	11/09/2019	231881157145	231886459072	BATCH_TRANSFER	USD	548.00
445322661	11/09/2019	231881157145	231886311996	BATCH_TRANSFER	USD	548.00
445322661	11/09/2019	231881157145	231880703696	BATCH_TRANSFER	USD	548.00
445322661	11/09/2019	231881157145	231886463642	BATCH_TRANSFER	USD	548.00
445322661	11/09/2019	231881157145	231880853787	BATCH_TRANSFER	USD	548.00
445322661	11/09/2019	231881157145	231886637793	BATCH_TRANSFER	USD	548.00
445322661	11/09/2019	231881157145	231881830021	BATCH_TRANSFER	USD	548.00
445322661	11/09/2019	231881157145	231886326498	BATCH_TRANSFER	USD	548.00



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450990856	18/09/2019	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
450990856	18/09/2019	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
450990856	18/09/2019	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
450990856	18/09/2019	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
450990856	18/09/2019	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
450990856	18/09/2019	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
475228460	15/10/2019	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
475228460	15/10/2019	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
475228460	15/10/2019	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
475228460	15/10/2019	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
475228460	15/10/2019	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
475228460	15/10/2019	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
477707810	17/10/2019	231881157145	231886525545	BATCH_TRANSFER	USD	548.00
477707810	17/10/2019	231881157145	231886459072	BATCH_TRANSFER	USD	548.00
477707810	17/10/2019	231881157145	231886311996	BATCH_TRANSFER	USD	548.00
477707810	17/10/2019	231881157145	231880703696	BATCH_TRANSFER	USD	548.00
477707810	17/10/2019	231881157145	231886463642	BATCH_TRANSFER	USD	548.00
477707810	17/10/2019	231881157145	231886637793	BATCH_TRANSFER	USD	548.00
477707810	17/10/2019	231881157145	231881830021	BATCH_TRANSFER	USD	548.00
477707810	17/10/2019	231881157145	231886326498	BATCH_TRANSFER	USD	548.00
477707810	17/10/2019	231881157145	231880853787	BATCH_TRANSFER	USD	548.00
549905834	23/12/2019	231881157145	231886525545	BATCH_TRANSFER	USD	1,000.00
549905834	23/12/2019	231881157145	231886459072	BATCH_TRANSFER	USD	1,000.00
549905834	23/12/2019	231881157145	231886311996	BATCH_TRANSFER	USD	1,000.00
549905834	23/12/2019	231881157145	231880703696	BATCH_TRANSFER	USD	1,000.00
549905834	23/12/2019	231881157145	231886463642	BATCH_TRANSFER	USD	1,000.00
549905834	23/12/2019	231881157145	231886637793	BATCH_TRANSFER	USD	1,000.00



Ensuring Accountability of Public Resources

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549905834	23/12/2019	231881157145	231881830021	BATCH_TRANSFER	USD	1,000.00
549905834	23/12/2019	231881157145	231880853787	BATCH_TRANSFER	USD	1,000.00
550023912	23/12/2019	231881157145	231886930145	BATCH_TRANSFER	USD	1,000.00
550023912	23/12/2019	231881157145	231886960682	BATCH_TRANSFER	USD	1,000.00
550023912	23/12/2019	231881157145	231888094552	BATCH_TRANSFER	USD	1,000.00
550023912	23/12/2019	231881157145	231886874910	BATCH_TRANSFER	USD	1,000.00
550023912	23/12/2019	231881157145	231886765617	BATCH_TRANSFER	USD	1,000.00
552572971	25/12/2019	231881157145	231886765617	BATCH_TRANSFER	USD	1,000.00
552615994	25/12/2019	231881157145	231886525545	BATCH_TRANSFER	USD	1,000.00
552615994	25/12/2019	231881157145	231886459072	BATCH_TRANSFER	USD	1,000.00
552615994	25/12/2019	231881157145	231886311996	BATCH_TRANSFER	USD	1,000.00
552615994	25/12/2019	231881157145	231880703696	BATCH_TRANSFER	USD	1,000.00
552615994	25/12/2019	231881157145	231886463642	BATCH_TRANSFER	USD	1,000.00
552615994	25/12/2019	231881157145	231886637793	BATCH_TRANSFER	USD	1,000.00
552615994	25/12/2019	231881157145	231881830021	BATCH_TRANSFER	USD	1,000.00
552615994	25/12/2019	231881157145	231886326498	BATCH_TRANSFER	USD	1,000.00
552615994	25/12/2019	231881157145	231880853787	BATCH_TRANSFER	USD	1,000.00
552572971	25/12/2019	231881157145	231886930145	BATCH_TRANSFER	USD	1,000.00
552572971	25/12/2019	231881157145	231886960682	BATCH_TRANSFER	USD	1,000.00
552572971	25/12/2019	231881157145	231880666244	BATCH_TRANSFER	USD	1,000.00
552572971	25/12/2019	231881157145	231888094552	BATCH_TRANSFER	USD	1,000.00
552572971	25/12/2019	231881157145	231886874910	BATCH_TRANSFER	USD	1,000.00
555256152	27/12/2019	231881157145	231886930145	BATCH_TRANSFER	USD	552.00
555256152	27/12/2019	231881157145	231886960682	BATCH_TRANSFER	USD	552.00
555256152	27/12/2019	231881157145	231880666244	BATCH_TRANSFER	USD	1,000.00
555256152	27/12/2019	231881157145	231888094552	BATCH_TRANSFER	USD	552.00
555256152	27/12/2019	231881157145	231881157145	BATCH_TRANSFER	USD	1,000.00
555256152	27/12/2019	231881157145	231886765617	BATCH_TRANSFER	USD	552.00



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555270122	27/12/2019	231881157145	231886525545	BATCH_TRANSFER	USD	188.00
555270122	27/12/2019	231881157145	231886459072	BATCH_TRANSFER	USD	188.00
555270122	27/12/2019	231881157145	231886311996	BATCH_TRANSFER	USD	188.00
555270122	27/12/2019	231881157145	231880703696	BATCH_TRANSFER	USD	188.00
555270122	27/12/2019	231881157145	231886463642	BATCH_TRANSFER	USD	188.00
555270122	27/12/2019	231881157145	231886637793	BATCH_TRANSFER	USD	188.00
555270122	27/12/2019	231881157145	231881830021	BATCH_TRANSFER	USD	188.00
555270122	27/12/2019	231881157145	231880853787	BATCH_TRANSFER	USD	188.00
556362387	28/12/2019	231881157145	231886326498	BATCH_TRANSFER	USD	1,000.00
556362387	28/12/2019	231881157145	231886874910	BATCH_TRANSFER	USD	1,000.00
565290660	04/01/2020	231881157145	231880666244	BATCH_TRANSFER	USD	552.00
565290660	04/01/2020	231881157145	231886326498	BATCH_TRANSFER	USD	187.00
653815031	29/02/2020	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
653815031	29/02/2020	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
653815031	29/02/2020	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
653815031	29/02/2020	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
653815031	29/02/2020	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
653815031	29/02/2020	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
661941530	04/03/2020	231881157145	231886525545	BATCH_TRANSFER	USD	547.00
661941530	04/03/2020	231881157145	231886459072	BATCH_TRANSFER	USD	547.00
661941530	04/03/2020	231881157145	231886311996	BATCH_TRANSFER	USD	547.00
661941530	04/03/2020	231881157145	231880703696	BATCH_TRANSFER	USD	547.00
661941530	04/03/2020	231881157145	231886463642	BATCH_TRANSFER	USD	547.00
661941530	04/03/2020	231881157145	231886637793	BATCH_TRANSFER	USD	547.00
661941530	04/03/2020	231881157145	231881830021	BATCH_TRANSFER	USD	547.00
661941530	04/03/2020	231881157145	231886326498	BATCH_TRANSFER	USD	547.00
661941530	04/03/2020	231881157145	231880853787	BATCH_TRANSFER	USD	547.00



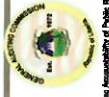
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701941644	24/03/2020	231881157145	231886525545	BATCH_TRANSFER	USD	547.00
701941644	24/03/2020	231881157145	231886459072	BATCH_TRANSFER	USD	547.00
701941644	24/03/2020	231881157145	231886311996	BATCH_TRANSFER	USD	547.00
701941644	24/03/2020	231881157145	231880703696	BATCH_TRANSFER	USD	547.00
701941644	24/03/2020	231881157145	231886463642	BATCH_TRANSFER	USD	547.00
701941644	24/03/2020	231881157145	231886637793	BATCH_TRANSFER	USD	547.00
701941644	24/03/2020	231881157145	231881830021	BATCH_TRANSFER	USD	547.00
701941644	24/03/2020	231881157145	231886326498	BATCH_TRANSFER	USD	547.00
701941644	24/03/2020	231881157145	231880853787	BATCH_TRANSFER	USD	547.00
729845645	08/04/2020	231881157145	231886930145	BATCH_TRANSFER	USD	1,276.00
729845645	08/04/2020	231881157145	231880666244	BATCH_TRANSFER	USD	1,276.00
729845645	08/04/2020	231881157145	231886874910	BATCH_TRANSFER	USD	1,276.00
729845645	08/04/2020	231881157145	231886765617	BATCH_TRANSFER	USD	1,276.00
730301277	08/04/2020	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
730301277	08/04/2020	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
732357831	09/04/2020	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
733867095	10/04/2020	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
766458692	28/04/2020	231881157145	231886311996	BATCH_TRANSFER	USD	547.00
766458692	28/04/2020	231881157145	231880703696	BATCH_TRANSFER	USD	547.00
766458692	28/04/2020	231881157145	231886463642	BATCH_TRANSFER	USD	547.00
766458692	28/04/2020	231881157145	231886637793	BATCH_TRANSFER	USD	547.00
766458692	28/04/2020	231881157145	231881830021	BATCH_TRANSFER	USD	547.00
766458692	28/04/2020	231881157145	231886326498	BATCH_TRANSFER	USD	547.00
766458692	28/04/2020	231881157145	231880853787	BATCH_TRANSFER	USD	547.00
766458692	28/04/2020	231881157145	231886525545	BATCH_TRANSFER	USD	547.00
766458692	28/04/2020	231881157145	231886459072	BATCH_TRANSFER	USD	547.00
842924094	04/06/2020	231881157145	231886525545	BATCH_TRANSFER	USD	547.00



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842924094	04/06/2020	231881157145	231886459072	BATCH_TRANSFER	USD	547.00
842924094	04/06/2020	231881157145	231886311996	BATCH_TRANSFER	USD	547.00
842924094	04/06/2020	231881157145	231880703696	BATCH_TRANSFER	USD	547.00
842924094	04/06/2020	231881157145	231886463642	BATCH_TRANSFER	USD	547.00
842924094	04/06/2020	231881157145	231886637793	BATCH_TRANSFER	USD	547.00
842924094	04/06/2020	231881157145	231881830021	BATCH_TRANSFER	USD	547.00
842924094	04/06/2020	231881157145	231886326498	BATCH_TRANSFER	USD	547.00
842924094	04/06/2020	231881157145	231880853787	BATCH_TRANSFER	USD	547.00
842932733	04/06/2020	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
842932733	04/06/2020	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
842932733	04/06/2020	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
842932733	04/06/2020	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
842932733	04/06/2020	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
842932733	04/06/2020	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
892576377	23/06/2020	231881157145	231886525545	BATCH_TRANSFER	USD	547.00
892576377	23/06/2020	231881157145	231886459072	BATCH_TRANSFER	USD	547.00
892576377	23/06/2020	231881157145	231886311996	BATCH_TRANSFER	USD	547.00
892576377	23/06/2020	231881157145	231880703696	BATCH_TRANSFER	USD	547.00
892576377	23/06/2020	231881157145	231886463642	BATCH_TRANSFER	USD	547.00
892576377	23/06/2020	231881157145	231886637793	BATCH_TRANSFER	USD	547.00
892576377	23/06/2020	231881157145	231881830021	BATCH_TRANSFER	USD	547.00
892576377	23/06/2020	231881157145	231886326498	BATCH_TRANSFER	USD	547.00
892576377	23/06/2020	231881157145	231880853787	BATCH_TRANSFER	USD	547.00
892579223	23/06/2020	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
892579223	23/06/2020	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
892579223	23/06/2020	231881157145	231880666244	BATCH_TRANSFER	USD	638.00
892579223	23/06/2020	231881157145	231888094552	BATCH_TRANSFER	USD	638.00



TRANSACTIONID	DATE TIME	FROMMSISDN	TOMMSISDN	TRANSACTIONTYPE	CURRENCY	AMOUNT USD\$
892579223	23/06/2020	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
892579223	23/06/2020	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
Total						106,106.00

Annexure 9: LRD Amount transferred from Nov. 2019 to June 2020 to Unknown Banks from Mobile Money Account Number 231888207721 not Supported

TRANSACTION NID	FINANCIALTRANSACTIONID	ONID	DATE TIME	FROMMSISDN	TOMMSISDN	TRANSACTIONTYPE	CURRENCY	AMOUNT LRD\$
560775354	65415119	65415119	31/12/2019	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	4,000,000.00
580006151	67206109	67206109	15/01/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	4,985,000.00
588044744	67947105	67947105	21/01/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	2,208,660.00
614232420	70395286	70395286	06/02/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	6,288,700.00
637078587	72537108	72537108	19/02/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	4,589,200.00
647528334	73519577	73519577	25/02/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	902,400.00
658226568	74600991	74600991	02/03/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	5,528,500.00
689967055	77821392	77821392	19/03/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	4,878,172.00
716544344	80484899	80484899	31/03/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	4,729,845.00
727044580	81473125	81473125	06/04/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	6,280,200.00
801550713	88647337	88647337	15/05/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	4,980,348.00



TRANSACTIONID	FINANCIALTRANSACTIONID	ONID	DATETIME	FROMMSISDN	TOMMSISDN	TRANSACTIONTYPE	CURRENCY	AMOUNT LRD\$
843792851	92784370		04/06/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	LRD	7,836,300.00
Total								57,207,325.00

Annexure 10: LRD Amount transferred from Nov. 2019 to June 2020 to Individual from Mobile Money Account Number 231888207721 not Supported

TRANSACTIONID	FINANCIALTRANSACTIONID	DATETIME	FROMMSISDN	TOMMSISDN	TRANSACTIONTYPE	CURRENCY	AMOUNT US\$
806585552	89138565	18/05/2020	231888207721	23188608489	CASH_IN	LRD	40,000.00
806758034	89154963	18/05/2020	231888207721	23188074916	FLOAT_TRANSFER	LRD	37,000.00
Total							77,000.00

USD Amount transferred from Nov. 2019 to June 2020 to Unknow Banks from Mobile Money Account Number 231888207721 not Supported

TRANSACTIONID	FINANCIALTRANSACTIONID	DATETIME	FROMMSISDN	TOMMSISDN	TRANSACTIONTYPE	CURRENCY	AMOUNT US\$
663595023	75141782	05/03/2020	231888207721		TRANSFER_TO_ANY_B ANK_ACCOUNT	USD	500.00

**Annexure 11: 2020/2021 Transfers
USD Transferred from Mobile Money Account # 231881157145 not Supported
Amount Transferred from July 2020 to October 2020**

TRANSACTIONID	DATETIME	FROMMSISDN	TOMMSISDN	TRANSACTIONTYPE	CURRENCY	AMOUNT US\$
965243159	20/07/2020	231881157145	231886525545	BATCH_TRANSFER	USD	547.00
965243159	20/07/2020	231881157145	231886459072	BATCH_TRANSFER	USD	547.00



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965243159	20/07/2020	231881157145	231886311996	BATCH_TRANSFER	USD	547.00
965243159	20/07/2020	231881157145	231880703696	BATCH_TRANSFER	USD	547.00
965243159	20/07/2020	231881157145	231886463642	BATCH_TRANSFER	USD	547.00
965243159	20/07/2020	231881157145	231886637793	BATCH_TRANSFER	USD	547.00
965243159	20/07/2020	231881157145	231881830021	BATCH_TRANSFER	USD	547.00
965243159	20/07/2020	231881157145	231886326498	BATCH_TRANSFER	USD	547.00
965243159	20/07/2020	231881157145	231880853787	BATCH_TRANSFER	USD	547.00
1053583546	18/08/2020	231881157145	231886930145	BATCH_TRANSFER	USD	638.00
1053583546	18/08/2020	231881157145	231886960682	BATCH_TRANSFER	USD	638.00
1053583546	18/08/2020	231881157145	23188066244	BATCH_TRANSFER	USD	638.00
1053583546	18/08/2020	231881157145	231888094552	BATCH_TRANSFER	USD	638.00
1053583546	18/08/2020	231881157145	231886874910	BATCH_TRANSFER	USD	638.00
1053583546	18/08/2020	231881157145	231886765617	BATCH_TRANSFER	USD	638.00
1151083700	16/09/2020	231881157145	231886930145	BATCH_TRANSFER	USD	832.50
1151083700	16/09/2020	231881157145	231886960682	BATCH_TRANSFER	USD	832.50
1151083700	16/09/2020	231881157145	23188066244	BATCH_TRANSFER	USD	832.50
1151083700	16/09/2020	231881157145	231888094552	BATCH_TRANSFER	USD	832.50
1151083700	16/09/2020	231881157145	231886874910	BATCH_TRANSFER	USD	832.50
1151083700	16/09/2020	231881157145	231886765617	BATCH_TRANSFER	USD	832.50
1208621728	02/10/2020	231881157145	231886525545	BATCH_TRANSFER	USD	1,671.00
1208621728	02/10/2020	231881157145	231886459072	BATCH_TRANSFER	USD	1,671.00
1208621728	02/10/2020	231881157145	231886463642	BATCH_TRANSFER	USD	1,671.00
1208621728	02/10/2020	231881157145	231886637793	BATCH_TRANSFER	USD	1,671.00
1208621728	02/10/2020	231881157145	231886326498	BATCH_TRANSFER	USD	1,671.00
1214500259	04/10/2020	231881157145	231881830021	BATCH_TRANSFER	USD	1,000.00
1214500259	04/10/2020	231881157145	231886311996	BATCH_TRANSFER	USD	1,000.00
1214500259	04/10/2020	231881157145	231880703696	BATCH_TRANSFER	USD	1,000.00



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1214500259	04/10/2020	231881157145	231880853787	BATCH_TRANSFER	USD	1,000.00
1223769027	06/10/2020	231881157145	231880853787	BATCH_TRANSFER	USD	671.00
1223769027	06/10/2020	231881157145	231881830021	BATCH_TRANSFER	USD	671.00
1223769027	06/10/2020	231881157145	231886311996	BATCH_TRANSFER	USD	671.00
1223769027	06/10/2020	231881157145	231880703696	BATCH_TRANSFER	USD	671.00
1267618154	21/10/2020	231881157145	231886525545	BATCH_TRANSFER	USD	839.50
1267618154	21/10/2020	231881157145	231886459072	BATCH_TRANSFER	USD	839.50
1267618154	21/10/2020	231881157145	23188311996	BATCH_TRANSFER	USD	839.50
1267618154	21/10/2020	231881157145	231880703696	BATCH_TRANSFER	USD	839.50
1267618154	21/10/2020	231881157145	231886463642	BATCH_TRANSFER	USD	839.50
1267618154	21/10/2020	231881157145	231886637793	BATCH_TRANSFER	USD	839.50
1267618154	21/10/2020	231881157145	231881830021	BATCH_TRANSFER	USD	839.50
1267618154	21/10/2020	231881157145	231880853787	BATCH_TRANSFER	USD	839.50
Total						35,501.00

Annexure 12: LRD Transferred from Mobile Money Account # 231888207721 to Unknown Banks not Supported
Amount Transferred from July 2020 to October 2020

TRANSACTIONID	FINANCIAL TRANSACTION ID	DATE TIME	FROMMSISDN	TOMMSISDN	TRANSACTIONTYPE	CURRENCY	AMOUNT LR\$
918899184	99757921	03/07/2020	231888207721		TRANSFER_TO_ANY_BANK_ACCOUNT	LRD	7,311,900.00
978442971	105375908	24/07/2020	231888207721		TRANSFER_TO_ANY_BANK_ACCOUNT	LRD	14,836,365.00
1050363763	112400368	17/08/2020	231888207721		TRANSFER_TO_ANY_BANK_ACCOUNT	LRD	7,180,900.00
1123561751	119709234	07/09/2020	231888207721		TRANSFER_TO_ANY_BANK_ACCOUNT	LRD	6,167,158.00



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TRANSACTION ID	FINANCIAL TRANSACTION ID	DATE TIME	FROM MSISDN	TO MSISDN	TRANSACTION TYPE	CURRENCY	AMOUNT LRS
1205021089	127809197	01/10/2020	231888207721		TRANSFER_TO_ANY_BANK_ACCOUNT	LRD	4,408,858.00
1268247313	133829323	21/10/2020	231888207721		TRANSFER_TO_ANY_BANK_ACCOUNT	LRD	4,870,000.00
1407832287	147801506	01/12/2020	231888207721		TRANSFER_TO_ANY_BANK_ACCOUNT	LRD	4,640,950.00
TOTAL							49,416,131.00

Annexure 13: LRD Transferred from Mobile Money Account # 231888207721 to Unknown Banks not Supported
Amount Transferred from Jan 2021 to June 2021

DATE TIME	F_ID	SENDER_NAME	SENDER_SURNAME	FROM_MSISDN	TRANSACTION_TYPE	TO_MSISDN	CURRENCY	SEND_AMOUNT LRS
26/03/2021	197967	Edward	Kamara	231888207721.00	TRANSFER_TO_ANY_BANK_ACCOUNT		LRD	3,000,000.00
23/04/2021	212032	Edward	Kamara	231888207721.00	TRANSFER_TO_ANY_BANK_ACCOUNT		LRD	1,000,000.00
23/06/2021	244030	Edward	Kamara	231888207721.00	TRANSFER_TO_ANY_BANK_ACCOUNT		LRD	1,000,000.00
Total								5,000,000.00

Annexure 14: LRD Transfers from Mobile Money Account # 231888207721 to Individuals not Supported
Amount Transfer from Jan 2021 to June 2021

DATE TIME	F_ID	SENDER_FIRSTNAME	SENDER_SURNAME	FROM_MSISDN	TRANSACTION_TYPE	TO_MSISDN	CURRENCY	SEND_AMOUNT LRS
01/06/2021	231908410	Edward	Kamara	231888207721.00	CASH_OUT	231888166395	LRD	60,000.00
01/06/2021	231938116	Edward	Kamara	231888207721.00	CASH_OUT	231888166395	LRD	60,000.00



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DATE OF LETTER INSTRUCTION	NUMBER OF EMPLOYEES	BANK	A/C NUMBER	AMOUNT US\$	AMOUNT LR\$
December 22, 2017	48	ECOBANK LIB. LTD	50014723800301.00		14,714,275.22
December 1, 2017	48	ECOBANK LIB. LTD	50014723800301.00		14,242,293.06
December 1, 2017	3	IB bank Liberia LTD	N/A		228,048.95
December 1, 2017	41	GN bank Liberia Ltd	N/A		966,384.77
December 1, 2017	51	UBA BANK LIB. LTD	N/A		2,261,991.82
December 1, 2017	34	GT BANK LIBERIA LTD	N/A		1,913,016.78
December 1, 2017	40	LBDI	N/A		2,265,225.17
November 8, 2017	333	ECOBANK LIB. LTD	50014723800301.00		15,358,563.81
November 8, 2017	36	LBDI	N/A		2,079,425.74
November 8, 2017	41	GN bank Liberia Ltd	N/A		933,665.59
November 9, 2017	53	UBA BANK LIB. LTD	N/A		2,573,505.80
November 9, 2017	3	IB bank Liberia LTD	N/A		220,337.44
November 9, 2017	34	GT BANK LIBERIA LTD	N/A		1,975,923.90
September 22, 2017	280	ECOBANK LIB. LTD	50014723800301.00		13,455,152.88
September 22, 2017	55	UBA BANK LIB. LTD	N/A		2,521,290.40
September 22, 2017	3	IB bank Liberia LTD	N/A		135,745.11
September 22, 2017	30	GT BANK LIBERIA LTD	N/A		1,703,134.87
September 22, 2017	41	GN bank Liberia Ltd	N/A		920,519.09
September 22, 2017	29	LBDI	N/A		1,710,836.36
September 11, 2017	2	IB bank Liberia LTD	N/A		133,421.12
September 11, 2017	27	LBDI	N/A		1,614,631.59
September 11, 2017	40	GN bank Liberia Ltd	N/A		880,491.65
September 11, 2017	55	UBA BANK LIB. LTD	N/A		2,906,727.22
September 11, 2017	215	ECOBANK LIB. LTD	50014723800301.00		15,290,541.43
July 31, 2017	63	UBA BANK LIB. LTD	N/A		3,054,667.72
July 31, 2017	21	GT BANK LIBERIA LTD	N/A		1,209,333.19



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July 31, 2017	395	ECOBANK LIB. LTD	50014723800301.00		16,756,668.18
July 31, 2017	40	GN bank Liberia Ltd	N/A		847,890.86
July 31, 2017	2	IB bank Liberia LTD	N/A		131,914.84
May 30, 2018	407	AFRILAND BANK	10135180153.00		4,846,886.67
May 30, 2018	144	AFRILAND BANK	10135180153.00		1,048,972.34
May 30, 2018	407	AFRILAND BANK	20135180104.00	144,845.41	
May 30, 2018	144	AFRILAND BANK	20135180104.00	32,737.20	
April 24, 2018	396	AFRILAND BANK	20135180104.00	143,472.27	
April 24, 2018	155	AFRILAND BANK	20135180104.00	36,511.62	
April 24, 2018	396	AFRILAND BANK	10135180153.00		4,811,037.45
April 24, 2018	155	AFRILAND BANK	10135180153.00		1,172,705.15
April 12, 2018	115	AFRILAND BANK	10135180153.00		888,312.50
April 12, 2018	117	AFRILAND BANK	20135180104.00	27,609.87	
April 12, 2018	89	AFRILAND BANK	10135180153.00		779,368.47
April 12, 2018	87	AFRILAND BANK	20135180104.00	24,735.14	
April 12, 2018	345	AFRILAND BANK	10135180153.00		4,280,385.25
April 12, 2018	345	AFRILAND BANK	20135180104.00	126,935.40	
April 9, 2018	99	AFRILAND BANK	10135180153.00		881,449.85
April 9, 2018	94	AFRILAND BANK	20135180104.00	27,064.66	
April 9, 2018	236	AFRILAND BANK	10135180153.00		3,102,059.04
March 20, 2018	236	AFRILAND BANK	20135180104.00	91,326.36	
February 18, 2018	42	LBDI	N/A		2,469,161.15
February 21, 2018	40	GT BANK LIBERIA LTD	N/A		2,599,905.26
February 21, 2018	42	GN bank Liberia Ltd	N/A		1,005,907.04
February 21, 2018	53	UBA BANK LIB. LTD	N/A		2,650,434.96
February 21, 2018	3	IB bank Liberia LTD	N/A		246,153.86



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DATE OF LETTER INSTRUCTION	NUMBER OF EMPLOYEES	BANK	A/C NUMBER	AMOUNT US\$	AMOUNT LR\$
February 21, 2018	345	ECOBANK LIB. LTD	N/A		15,409,336.25
Total				655,237.93	177,519,771.53

2018 / 2019 Un-Authorize Salary Payments

DATE OF LETTER INSTRUCTION	NUMBER OF EMPLOYEES	BANK	A/C NUMBER	AMOUNT US\$	AMOUNT LR\$
December 12, 2018	429	AFRILAND BANK	10135180153	151,087.25	7,495,086.82
December 12, 2018	123	UBA BANK LIB. LTD	20135180104	26,096.20	
December 12, 2018	552	AFRILAND BANK	20135180104		6,383,633.09
December 12, 2018	123	AFRILAND BANK	10135180153	1,111,453.73	
November 16, 2018	429	AFRILAND BANK	20135180104	151,114.91	
November 16, 2018	123	AFRILAND BANK	20135180104	26,096.20	
November 16, 2018	429	AFRILAND BANK	10135180153		5,894,380.55
November 16, 2018	123	AFRILAND BANK	10135180153		977,851.54
October 18, 2018	427	AFRILAND BANK	10135180153		5,894,614.86
October 18, 2018	125	AFRILAND BANK	10135180153		998,876.51
October 18, 2018	427	AFRILAND BANK	20135180104	151,886.80	
October 18, 2018	125	AFRILAND BANK	20135180104	26,818.57	
September 19, 2018	424	AFRILAND BANK	20135180104	150,230.59	
September 19, 2018	424	AFRILAND BANK	10135180153		5,753,555.41
September 19, 2018	128	AFRILAND BANK	10135180153		1,043,705.42
September 19, 2018	128	AFRILAND BANK	20135180104	28,149.34	
August 21, 2018	416	AFRILAND BANK	20135180104	148,982.94	
August 21, 2018	416	AFRILAND BANK	10135180153		5,581,992.42



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DATE OF LETTER INSTRUCTION	NUMBER OF EMPLOYEES	BANK	A/C NUMBER	AMOUNT US\$	AMOUNT LR\$
August 21, 2018	136	AFRILAND BANK	20135180104	30,459.83	
August 21, 2018	136	AFRILAND BANK	10135180153		1,102,542.92
July 24, 2018	136	AFRILAND BANK	20135180104	30,642.26	
July 24, 2018	412	AFRILAND BANK	10135180153		5,549,609.84
July 24, 2018	412	AFRILAND BANK	20135180104	148,576.02	
July 24, 2018	136	AFRILAND BANK	10135180153		1,113,650.05
July 3, 2018	412	AFRILAND BANK	10135180153		5,104,632.57
July 3, 2018	136	AFRILAND BANK	10135180153		1,026,936.11
July 3, 2018	412	AFRILAND BANK	20135180104	147,003.58	
July 3, 2018	136	AFRILAND BANK	20135180104	30,665.69	
Total				2,359,263.91	53,921,068.11

2019/2020 Un-Authorize Salary Payments

DATE OF LETTER INSTRUCTION	NUMBER OF EMPLOYEES	BANK	A/C NUMBER	AMOUNT US\$	AMOUNT LR\$
7/22/2019	427	Afriland First Bank Liberia LTD	20135180104	152,088.95	
7/22/2019	427	Afriland First Bank Liberia LTD	10135180153		7,883,244.99
7/22/2019	116	Afriland First Bank Liberia LTD	10135180153		1,281,679.86
7/22/2019	116	Afriland First Bank Liberia LTD	20135180104	24,867.68	
9/12/2019	440	Afriland First Bank Liberia LTD	10135180153		12,545,419.82
9/12/2019	440	Afriland First Bank Liberia LTD	10135180153		1,960,594.82
9/12/2019	440	Afriland First Bank Liberia LTD	20135180104	115,619.24	
9/12/2019	113	Afriland First Bank Liberia LTD	20135180104	18,025.27	
9/30/2019	113	Afriland First Bank Liberia LTD	20135180104	22,184.95	
9/30/2019	440	Afriland First Bank Liberia LTD	20135180104	142,333.32	



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DATE OF LETTER INSTRUCTION	NUMBER OF EMPLOYEES	BANK	A/C NUMBER	AMOUNT US\$	AMOUNT LR\$
9/30/2019	440	Afriland First Bank Liberia LTD	10135180153		7,395,874.63
9/30/2019	113	Afriland First Bank Liberia LTD	10135180153		1,154,116.48
12/16/2019	559	Afriland First Bank Liberia LTD	20135180104	152,525.14	
12/16/2019	559	Afriland First Bank Liberia LTD	10135180153		8,006,459.11
2/4/2020	424	Afriland First Bank Liberia LTD	20135180104	152,653.11	
2/4/2020	118	Afriland First Bank Liberia LTD	20135180104	25,029.53	
2/4/2020	424	Afriland First Bank Liberia LTD	10135180153		6,571,603.35
2/4/2020	118	Afriland First Bank Liberia LTD	10135180153		1,079,064.36
2/14/2020	560	Afriland First Bank Liberia LTD	10135180153		7,226,642.96
2/14/2020	560	Afriland First Bank Liberia LTD	20135180104	151,896.06	
3/5/2020	560	Afriland First Bank Liberia LTD	20135180104	151,492.32	
3/5/2020	560	Afriland First Bank Liberia LTD	10135180153		7,347,854.89
4/2/2020	558	Afriland First Bank Liberia LTD	10135180153		7,478,136.98
4/2/2020	558	Afriland First Bank Liberia LTD	20135180104	152,120.90	
4/28/2020	548	Afriland First Bank Liberia LTD	10135180153		7,371,435.88
4/28/2020	548	Afriland First Bank Liberia LTD	20135180104	149,935.97	
Total				1,410,772.44	77,302,128.13

2020/2021 Un-Authorize Salary Payments

DATE OF LETTER INSTRUCTION	NUMBER OF EMPLOYEES	BANK	A/C NUMBER	AMOUNT US\$	AMOUNT LR\$
2021-05-21	424	Afriland First Bank Liberia LTD	20135180104	152,045.97	
2021-05-21	424	Afriland First Bank Liberia LTD	10135180153		7,145,890.95
2021-05-21	116	Afriland First Bank Liberia LTD	10135180153		1,164,701.45
2021-05-21	116	Afriland First Bank Liberia LTD	20135180104	24,867.68	
Total				176,913.65	8,310,592.40



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**Annexure 5: No Evidence of Business Registration and Tax Clearances
2017/2018 No Evidence of Business Registration and Tax Clearances**

Sample #	Date	Ref#	Payee	Description	Amount (L\$)
1	11/6/2017	135850	Atlantic Life & General Insurance Company	Insurance	698,500
2	6/12/2018	150673	Family Dollars Universal	Insurance	405,969.55
3	10/30/2017	135840	African American Enterprise	Repairs & Maintenance-Generator	341,630
4	6/15/2018	150670	Orange Liberia	Scratch Cards	220,835
5	10/27/2017	114866	PETER ROBERT TOE	Rent/Lease Payment	217,170
6	6/15/2018	150672	Lonestar com, Corp	Scratch Cards	203,913.5
7	6/7/2018	PV-1502343	Cyrus Kroboe	Office Rent For JAN-DEC	195,750
8	6/7/2018	PV-1502308	Office Express	Stationery/DMDA OFFICE	193,650
9	6/8/2018	PV-1523201	Jonico Transport Service	Bus Rental Fees	176,540
10	10/17/2017	114848	Battement Business Inc.	Meal & Entertainment	168,000
11	10/30/2017	135841	Auto Care Center	Repairs & Maintenance-Vehicle	167,005
12	6/8/2018	PV-1502344	Otis G.Mulbah	Office Rent For JAN-DEC	156,600
13	6/14/2018	PV-1502345	Auto Care Center	VEH REP/Spare part	152,605.25
14	6/11/2018	PV-1502302	Jonico Transport Service	Bus Rental Fees	135,800
15	6/18/2018	PV-1502380	Genuine Standard Auto Srevice	VEH REP/Spare part	114,840
16	10/27/2017	114867	Gertrude K. Nyaley	Repairs & Maintenance-Vehicle	107,380
17	10/24/2017	114859	Office Express	ICT/Reuter	95,250
18	6/19/2018	PV-1502352	Auto Care Center	VEH REP/Spare part	60,392.5
19	6/12/2018	136023	Samuel Clinton	Newspaper Supplies	56,000
20	6/29/2018	114861	John Blind mat	REP & MAINT CIVIL	46,562.4
21	10/19/2017	PV-1502289	SAMUEL CLINTON	Newspaper Supplies	30,800
22	5/31/2018	PV-1502348	Cross Ward	Stationery	29,680
23	6/15/2018	PV-1502307	Omega Supply Chain	Office supply	28,833.25
24	6/4/2018	99077	Cross Words	Office Equip/Supply	28,518



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Sample #	Date	Ref#	Payee	Description	Amount (L\$)
25	7/7/2017	PV-1502383	Auto Care Center	Repair & Maint.	26,640
26	6/16/2018	114839	F.Shelton Gonkerwon	Newpaper Supplies	24,500
27	10/2/2017	PV-1502378	Office Express	Stationery	21,900
28	6/22/2018	136021	Lion Stationery Store	Stationery	18,615.01
29	6/7/2018	PV-1502334	Eagla Electrical	Painting/FDA Welcome	17,450.3
30	6/21/2018	PV-1502285	Victoria Cole	VEH REP/Spare part	16,526.25
31	5/25/2018	PV-1502391	SHELTON GONKERWON	News Paper	13,200
32	6/21/2018	PV-1502391	Isaac C.Railey	VEH REP/Spare part	12,570
33	10/2/2017	114840	Office Express	Stationery	7,200
Total					4,190,826.01

2018/2019 No Evidence of Business Registration and Tax Clearances

Sample #	Date	Ref#	Payee	Description	Amount (L\$)
1	1/10/2019	00150987	Jonico Transport Service	Rental Fees	432,000
2	12/6/2018	Pv-150896	Jonico Transport Service	Bus Rental	336,000
3	4/4/2019	171500	Capital Press Creative	Printing	321,750
4	11/13/2018	Pv-150853	Jonico Transport Service	Rental Bus	320,000
5	5/8/2019	171573	CYRUS KOBOI	Rental /Bong	255,000
6	2/26/2019	171398	Irene Bettie	Office Rental	230,400
7	9/12/2018	PV-1502558	JALLAH ,KORVAH B	INSR.PREMIUM	225,000
8	5/21/2019	205595	Sarah Z. Mendeabor	Rents	222,000
9	5/8/2019	171574	OTTIS MILBAH	Rental	204,000
10	8/7/2018	150752	Family Dollans ins Comp	Insurece	202,500
11	10/9/2018	1502586	JONICO TRANSPORT SERVICE	BUS RENTAL	192,000
12	9/14/2018	PV-152559	Jonico transport Service	Bus Rental Fees	176,000
13	8/17/2018	150774	MARIE MASSAY	Rent /Nov-2017 tooct-18	172,800
14	12/11/2018	150914	SARAH Z, MENMDOABOR	Rental Lease	169,560
15	7/3/2018	Pv-1502421	SAMUEL K BILLY JR	Office Rent	162,000



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Sample #	Date	Ref#	Payee	Description	Amount (L\$)
16	10/9/2018	PV-1502587	JONICO TRANSPORT SERVICE	BUS RENTAL	160,000
17	9/5/2018	PV-150794	Leroy S.Nyan	VEH REP/Maint	153,000
18	4/8/2019	171503	Temah Dardue	Rent (Garplu)	146,700
19	12/3/2018	PV-150890	ALLEN T. MULBAH	VEH/Repair	142,450
20	12/3/2018	150891	ALLEN T. MULBAH	VEH/Repair	142,450
21	1/10/2019	150985	John W. Teah	Office rent	108,000
22	1/10/2019	150984	Christopher Whern	Office rent	108,000
23	8/16/2018	150771	SAMPSON NYEMA	VEH/REPAIR	102,000
24	8/15/2018	150766	Genuine Standard Ser	VEH/REPAIR	94,848
25	8/16/2018	150773	Genuine Standard Ser	VEH/REPAIR	85,600
26	1/21/2019	150996	JOSEPH MULBAH	Office rent	76,800
27	7/3/2018	PV-1502416	Bunch Berrian	PUBLICITY	60,000
28	7/3/2018	PV-1502418	Bunch Berrian	PUBLICITY	55,800
29	12/3/2018	PV-150893	DEBBIE D.D. MOULTON	Other Expenses	52,700
30	9/19/2018	150816	Cross Word	Stationery	52,688
31	9/5/2018	150795	GEORGIA T. SAYGBEH	Light bulbs	51,200
32	7/2/2018	PV-1502412	Wanita D. Weah	VEH Repiar	45,000
33	10/9/2018	PV-1502589	OFFICE EXPRESS	STATIONERY/INK	40,768
34	2/21/2019	171390	Moses K.Biah	Other EXP	40,342.5
35	7/5/2018	PV-1502426	Genuine Stardard AUTO serv.	VEH Repiar	37,944
36	9/11/2018	150808	SHELTON GONKERWON	Newspaper	37,500
37	12/3/2018	150894	WILLIAM B. PEWU	Other Expenses	37,200
38	12/13/2018	150923	JONATHAN S TILO	Stationery	34,320
39	11/13/2018	150855	SAMUEL CLINTON	Newspaper	30,800
40	2/12/2019	171340	GABRIEL A WEAH	Printing of T-Shirt	30,560
41	7/10/2018	PV-1502428	SAMUEL CLINTON	Newspaper	29,570
42	9/14/2018	PV-1502562	SAMUEL CLINTON	Newspaper	29,400



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Sample #	Date	Ref#	Payee	Description	Amount (L\$)
43	11/13/2018	150854	SAMUEL CLINTON	Newspaper	29,400
44	10/9/2018	1502591	F SHELTON GONKERWON	PUBLICATION	28,000
45	12/11/2018	150915	Samuel Clinton	Newspaper	28,000
46	2/19/2019	171377	Musa O.Lymas	Newspaper	28,000
47	11/21/2018	150874	SHELTON GONKERWON	Publiration Printing	26,950
48	3/27/2019	171494	Erak Tailoring Investment & Gen	Printing	22,400
49	8/3/2018	150749	Office Express	Stationery Supplies	22,344
50	4/23/2019	171534	Samuel Clinton	Newspaper	19,200
51	12/11/2018	150912	BUNCH W, BERRIAN	VEH/Rental	19,000
52	2/12/2019	171357	GABRIEL K WISNER	New Paper	16,300
53	7/5/2018	PV-1502425	Eagle Electricals Corp	Air Condition Repair	14,920.5
54	7/2/2018	PV-1502411	Georgia T.Saygbeh	Building Repair	10,000
55	12/11/2018	150916	SAMUEL CLINTON	Newspaper	8,000
56	3/27/2019	171496	Mark K.Gontor	Scratch Cards	6,520
57	7/5/2018	PV-1502427	Marconi & Company	Building Repair	5,806.5
58	11/21/2018	150873	SAMUKADAWON	Building Repair	3,080
Total					5,894,571.50

2019/2020 No Evidence of Business Registration and Tax Clearances

Sample #	Date	Ref#	Payee	Description	Amount (L\$)
1	9/18/2019	00205884	Capital Press	Waybill	443,437.5
2	6/3/2020	206007	Capital Press	Printing Publicating	410,000
3	3/19/2020	242064	Genuine Standarel Auto ser	Veh/Rep	337,920
4	03-06-20	243398	PHILIP TALI	Rental/July 2017 to Aug-2020	324,000
5	1/20/2020	247297	Genuine Auto Stardard Serviec	VEH/REP	299,174.4
6	11/12/2019	205950	Genuine Auto Stardard Serviec	VEH/REP & MAINT	253,750
7	7/5/2019	205740	Genuine Auto Stardard Serviec	Veh/Rep	250,000



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Sample #	Date	Ref#	Payee	Description	Amount (L\$)
8	1/24/2020	247354	ALLEN T MULBAH	Veh/Rep	221,760
9	3/4/2020	241962	Sarah Z.Mendoabor	Rent /Tappita	216,000
10	11/12/2019	205955	Capital Press	Printing	206,250
11	3/17/2020	242043	DEBBIE DD MOULTON	Cleaning Materials	200,000
12	2/4/2020	247372	Genuine Stardard Auto ser	REP/VEH	196,800
13	2/18/2020	241927	JERICO Y. SACKIE	operations exp	196,500
14	3/27/2020	243117	Office Express	REP/MAINT EQUI	196,000
15	2/18/2020	241930	Allen T.Mulbah	VEH/REP	192,000
16	6/24/2020	243430	BENJAMIN T PLEWWON	VEH/Repair	181,000
17	6/10/2020	00243415	Genuine Standard Auto Ser	VEH/Repair	172,800
18	7/3/2019	205738	Auto Care Center	Veh/Rep	144,000
19	7/17/2019	205749	Lion Stationery	Stationery	137,800
20	7/24/2019	205763	gabriel a.weah	Veh/Rep	130,000
21	2/17/2020	241892	EDWARD N. DONKLOR	Veh/Rep	130,000
22	11/27/2019	205971	Joseph S.Koon	VEH/REP & MAINT	129,800
23	2/5/2020	247378	Genuine Stardard Auto ser	REP/VEH	124,800
24	2/5/2020	247377	OLIVER GIBSON	Rangus Food	100,000
25	SEPT.4/2019	205864	SAMUEL K BILLY	RENTAL BUILD	72,000
26	SEPT.4/2019	205863	SAMUEL K BILLY	RENTAL BUILD	72,000
27	8/30/2020	205852	SAMUEL CLINTON	News Paper	23,000
Total					5,360,791.90

2020/2021 No Evidence of Business Registration Certificate

Sample #	Date	Ref#	Payee	Description	Amount (L\$)
1	7/24/2020	269213	G. Wilson	RENTAL	648,000
2	3/17/2021	279163	Frank William	Rental fees	216,000
3	8/11/2020	269288	Gabriel Weah	Veh/Repair and maint	216,000



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Sample #	Date	Ref#	Payee	Description	Amount (L\$)
Total					1,080,000

**Annexure 6: Payment made to Third- Party
2017/2018 Payment made to Third- Party**

Sample #	Date	PV#	Payee	Description	Amount (L\$)
1	6/16/2018	114839	F.Shelton Gonkerwon	Newspaper Supplies	24,500
2	6/21/2018	PV-1502285	Victoria Cole	VEH REP/Spare part	16,526.25
3	5/25/2018	PV-1502391	SHELTON GONKERWON	News Paper	13,200
4	6/21/2018	114840	Isaac C.Railey	VEH REP/Spare part	12,570
Total					66,796.25

2018/2019 Payment made to Third- Party

Sample #	Date	PV#	Payee	Description	Amount
1	2/26/2019	171398	Irene Bettie	Office Rental	230,400
2	8/17/2018	150774	MARIE MASSAY	Rent /Nov-2017 tooct-18	172,800
3	12/11/2018	150914	SARAH Z, MENMDOABOR	Rental Lease	169,560
4	7/3/2018	PV-1502421	SAMUEL K BILLY JR	Office Rent	162,000
5	9/5/2018	PV-150794	Leroy S.Nyan	VEH REP/Maint	153,000
6	12/3/2018	150891	ALLEN T MULBAH	VEH/Repair	142,450
7	1/10/2019	150985	John W.Teah	Office rent	108,000
8	8/16/2018	150771	SAMPSON NYEMA	VEH/REPAIR	102,000
9	1/21/2019	150996	JOSEPH MULBAH	Office rent	76,800
10	7/3/2018	PV-1502416	Bunch Berrian	PUBLICITY	60,000
11	7/3/2018	PV-1502418	Bunch Berrian	PUBLICITY	55,800
12	12/3/2018	PV-150893	DEBBIE D.D. MOULTON	Other Expenses	52,700
13	9/5/2018	150795	GEORGIA T. SAYGBEH	Light bulbs	51,200
14	7/2/2018	PV-1502412	Wanita D.Weah	VEH Repiar	45,000
15	2/21/2019	171390	Moses K.Biah	Other EXP	40,342.5
16	9/11/2018	150808	SHELTON GONKERWON	Newspaper	37,500



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Sample #	Date	PV #	Payee	Description	Amount
17	12/3/2018	150894	WILLIAM B. PEWU	Other Expenses	37,200
18	2/12/2019	171340	GABRIEL A WEAH	Printing of T-Shirt	30,560
19	10/9/2018	1502591	F SHELTON GONKERWON	PUBLICATION	28,000
20	2/19/2019	171377	Musa O.Lymas	New Paper	28,000
21	11/21/2018	150874	SHELTON GONKERWON	Publiration Printing	26,950
22	4/23/2019	171534	Samuel Clinton	Newspaper	19,200
23	12/11/2018	150912	BUNCH W, BERRIAN	VEH/Rental	19,000
24	2/12/2019	171357	GABRIEL K WTSNER	New Paper	16,300
25	2/14/2019	171360	Rex A.Henry	Printing	10,400
26	7/2/2018	PV-1502411	Georgia T.Saygbeh	Building Repair	10,000
27	12/11/2018	150916	SAMUEL CLINTON	Newspaper	8,000
28	3/27/2019	171496	Mark K.Gontor	Scratch Cards	6,520
29	11/21/2018	150873	SAMUKADAWON	Building Repair	3,080
Total					1,902,762.50

2019/2020 Payment made to Third- Party

Sample #	Date	PV #	Payee	Description	Amount
1	1/24/2020	247354	ALLEN T MULBAH	VEH/REP	221,760
2	2/18/2020	241930	ALLEN T MULBAH	VEH/REP	192,000
3	6/24/2020	243430	BENJAMIN T PLEWWON	VEH/REP	181,000
4	7/24/2019	205763	Gabriel A. Weah	VEH/REP	130,000
5	2/17/2020	241892	EDWARD N. DONKLOR	VEH/REP	130,000
6	11/27/2019	205971	Joseph S.Koon	VEH/REP & MAINT	129,800
7	09/4/19	205864	SAMUEL K BILLY	RENTAL BUILD	72,000
8	09/4/19	205863	SAMUEL K BILLY	RENTAL BUILD	72,000
Total					1,128,560



**Annexure 7: Personnel Verification
2017/2018 Personnel Verification**

Sample #	Employee's Name	Position	Employee ID Card #	National ID Card #	Department
1	Joseph J. Hoff	ICT Technician	N/A	1950930807	Administration
2	Naomi Jomah	Park Biologist	N/A	4730910867	Conservation
3	Ali Kais	Manager	N/A	5610920893	Confiscation/Anti-smuggling Unit
4	Jebbeh Kiazolu	Mechanic	N/A	8350720520	Administration
5	Onassis J. Merchant	Park Biologist	N/A	5730830274	Conservation
6	Yei P. Neagor	Timber Grader	N/A	6620950242	Commercial
7	Princess Nyanpan	Inventory Officer	N/A	2810470135	N/A
8	Nenkehwon Yei Suah	Scaler	2005949	N/A	Commercial
9	Ben Tally	Park Biologist	N/A	5270130736	Conservation

2018/2019 Personnel Verification

Sample #	Employee's Name	Position	Employee ID Card #	National ID Card #	Department
1	Patricia K.Andrews	Procurement Clerk	2001784	N/A	Administration
2	A. Kpagelah Barkolleh	COC Ranger	2001807	N/A	Commercial
3	Jennifer K. Okai Bellepea	Assist.Plann.Officer	2001410	N/A	Community Forestry
4	G. Trokon Berigfield	GIS Officer	2001040	7680360404	Forest Research & Development
5	Moses K. Biah	Audit Supervisor	9970132	7680360404	
6	William Birr	forest officer	2001040	2470150829	
7		Manager, Export permit and Licensing Unit	2001809	N/A	Commercial
8	Sundeh A.Blanyon	Maintenance Man		N/A	General Services
9	Stephen T. Botoe	TS, Implementation Inspection Officer	N/A	N/A	Commercial
10	Obediah S. Bowah	COC Ranger	2001807		
11	Pratizzin T. Brown	Human Resource	2007033	6790190439	Commercial



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Sample #	Employee's Name	Position	Employee ID Card #	National ID Card #	Department
12	Aaron Buah	Officer	9900414	4590200954	N/A
13	Edward N. Donklor	Law Enforcement Officer	N/A	N/A	Law Enforcement
14	J. Kessilee Dorboryah	M & E Officer	2001808	N/A	SPU/Administration
15	Peter Farnloe	Ranger Assistant	2001565	1760181386	N/A
16	Gabriel Federick	Recruit	N/A	5180370831	Confiscation/Anti-smuggling Unit
17	Sam Gaye	Gola Forestr guard	2001694	2470300735	
18	Edward Gbartu	Special Assistant/MD		N/A	Managing Director's Office
19	Othello Gbeh	East Nimba Ranger	2001566	N/A	East Nimba Natural Reserve
20	Paul Gbongo	Security Officer	2008086	1230580671	
21	Bility M. Geniyan	Community Engagement Ranger	2001126	2840200315	Conservation
22	Wilmot Z. Gould	Law Enforcement Ranger	9881069	7630730147	N/A
23	Joseph N. Greene	Chief Park Warden-Grebo	2005947	6720950340	N/A
24	Rex A. Henry	I.T. Technician	2008078	N/A	Administration
25	Lawrence Honore	Law Enforcement Ranger	2001176	8100490729	Conservation
26	Friday D. Jardiah	Sapo Forest Ranger	2001728	5250740712	Forest Conservation
27	David S. Jimice	Info.Technology Manager	2007057		
28	Abigail Johnny	Filling Clerk	2001770	3560640730	Administration
29	Edward S. Kamara	Marketing Manager	2007038	N/A	DMDO
30	Morris Kannah	Law Enforcement Ranger	2001582	8960850593	Commercial Forestry
31	Laurene H. Nyenpan	Strategic planning	N/A	3260320545	N/A



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Sample #	Employee's Name	Position	Employee ID Card #	National ID Card #	Department
32	Moses Z.M. Kolubah	policy officer	9970134	5690130521	N/A
33	El-Amara Konuwah	Gola Foresr guard	2001690	6620890285	N/A
34	Grace S.D. Kotee	Secretary	2001631	N/A	Forest Conservation
35		Forest Law Enforcement Ranger	2008069	N/A	
36	Sam B. Kromah	Ranger	2001124	N/A	Law Enforcement Section
37	Menladi M. Lormie	Biologist	2001572	1870910731	Conservation
38	Melissa S.K. Mills	Security Officer	2001423	5740240171	N/A
39	Francis S. Mulbah	Driver	2001602	7710960853	General Services
40	Augustine Ndorbor	Gola Foresr guard	2001602	N/A	N/A
41	Leroy Sayklay Nyan	Special Assistant/DMDA	N/A	N/A	DMDA Office
42	Alexander Parjibo	Sapo Forest Ranger	2001738	6630480564	N/A
43	George J.W. Parker	Security Officer	2001534	5200450145	N/A
44	William B. Pewu	Technical Manager	9820881	8960250181	N/A
45	Benjamin Tennessee Plewon, III	Deputy Managing Director/Adm & Finance	2001831	N/A	Administration
46	Mendela Pyne	Sapo Forest Ranger	2001762	N/A	Forest Conservation
47	Daniel Sackor	Driver-DMDA	N/A	N/A	DMDA Office
48	T. Momo Ricks	Gola Foresr guard	2001687	2497600760	N/A
49	Isaac P. Sayon	Deputy Coordinator-PAD	N/A	N/A	
50	Mark G. Saywah	Security Officer	2001764	N/A	Public Affair Department
51	Wesley K. Scott	COC Inspector	2001778	N/A	Administration
52	Charles Taweh	Ranger	2001139	2300600385	LVD
53	Jonathan S. Tailue	Sapo Forest Ranger	2001724	8680190940	N/A
53	Stephen T. Togba	Driver	2001782	N/A	General Services /SGS



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Sample #	Employee's Name	Position	Employee ID Card #	National ID Card #	Department
54	Ezekiel K. Wah	Sapo Forest Ranger	2001706	1820130383	N/A
55	Sornah D. N. Washington	Filing Clerk	2001531	3250960832	N/A
56	Beyan Z. Woi	Inspection Ranger	2001811	N/A	Forest Conservation
57	George N. Worjloh	Forester	2007054	N/A	Forest Conservation
58	kpawulu B. Yorgbor	Security Officer	2001747	8230390801	N/A
59		Warehouse			
	George Zelee	Supervisor	N/A	N/A	Administration
60	Daniel Dorbor	Forester	9871033	N/A	Commercial Forestry

Annexure A, B, & C: Irregularities Associated with Personnel Verification

A. Existing staff: Files without require documents

Sample #	ID Card#	Employee's name	Position	Department
1	2001784	Patricia K. Andrews	Procurement Clerk	Administration
2	2001952	Edward Appleton	Recruit / Anti-smuggling & Confiscation Unit	Administration
3	2001807	A. Kpagelah Barkolleh	COC Ranger	Commercial
4		Bunch Barrain	Accountant	Finance Division
5	2001410	Jennifer K. Okai Bellepea	Assist.Plann. Officer	Community Forestry
6	2001272	Jacob D. Bemah	Expeditior	
7	2001954	Sieh Bernard	Silviculture Officer	Forest Research & Development
8	9970132	Moses K.Biah	Audit Supervisor	
9	2001040	William Birr	forest officer	
10		Evelyn Blamo	Recruit	Confiscation/Anti-smuggling Unit
11	2001809	Sundeh A. Blanyon	Manager, Export permit and Licensing Unit	Commercial
12		Philip Boe	Maintenance Man	General Services
13		Stephen T. Botoe	TS, Implementation Inspection Officer	Commercial
14	2001807	Obediah S. Bowah	COC Ranger	Commercial



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Sample #	ID Card#	Employee's name	Position	Department
15		Joseph Bowler	COC Manager	Commercial
16		Lisa Y. Boyd	Security Supervisor	General Services
17	2007033	Pratizzin T. Brown	Human Resource Officer	
18	2001540	Kornor M. Brown	Filing Clerk	
19	9900414	Aaron Buah	Extension Officer	
20		Tetteh Collins	Law Enforcement Officer	Law Enforcement
21	2001810	Sam K. Daniels	Inspection Ranger	Commercial Forestry
22		Dwede Davis	Filing Clerk / DMDA	Administration
23		Samuka Dawon	Carpenter	Administration
24	2001951	Kuku G. P. Dennis	Silviculture Officer	Forest Research & Development
25		Milton W. Doe	Plumber	General Services
26	2001779	Hamilton J. Dogbeh	COC Inspector	LVD
27	2001051	Yanquoi Z. Dolo	Forest Production & Marketing Officer	Forest Research & Development
28		Edward N. Donklor	Law Enforcement Officer	Law Enforcement
29	2001808	J. Kessilee Dorboryah	M & E Officer	SPU/Administration
30	2001410	Joseph G. Duolupeh	SPU Manager	Administration
31		Kai B.T. Kai Farley, Sr	Forest Law Enforcement Officer	Law Enforcement
32	2001565	Peter Farnloe	Ranger Assistant	
33	2001169	Beyan Flomo	forest officer	
34	2001772	Hannon W. Garbo	Coordinator, VPA Secretariate	Commercial
35	2001694	Sam Gaye	Gola Forest guard	
36		Edward Gbartu	Special Assistant/MD	Managing Director's Office
37	2001566	Othello Gbeh	ast Nimba Ranger	East Nimba Natural Reserve
38	2008086	Paul Gbongo	Security Officer	
39	2001126	Bility M. Geniyan	Community Engagement Ranger	Conservation
40		Marcus George	Recruit	
41	9881069	Wilmot Z. Gould	Law Enforcement Ranger	Confiscation/Anti-smuggling Unit



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Sample #	ID Card#	Employee's name	Position	Department
42		Richie G. Grear	Public Relations Manager	Administration
43	2005947	Joseph N. Greene	Chief Park Warden-Grebo	
44	9980196	Tanneh C.K. Harmon	Accountant	
45		Inez Hayes	Administrator/VPA secretariat/FDA	
46	2008078	Rex A. Henry	I.T. Technician	Administration
47		Joseph J. Hoff	ICT Technician	Administration
48	2001176	Lawrence Honore	Law Enforcement Ranger	Conservation
49		Ray William James	Administrative Assistant DMDA	Administration
50	2001728	Friday D. Jardiah	Sapo Forest Ranger	Forest Conservation
51		Jonathan P. Jarmyeneh	Assistant Procurement Manager	Procurement Division
52	2001776	Mawatta P. Jawateh	Junior Auditor	Audit Division
53	2007057	David S. Jimice	Info. Technology Manager	Administration
54	2001801	Parker K. Jimmy	Wildlife Officer	Forest Conservation
55		Abraham J. Joe	Reporting Officer	SPU
56		Seth Wallace Joe, Jr.	Assistant Manager, Research & Policy	SPU
57	2001770	Abigail Johnny	Filling Clerk	DMDO
58	2001765	Jethro Johnson	Security Officer	Administration
59	2000178	Archeilous G. Johnson	Inventory Officer	Forest Research & Development
60		Naomi Jomah	Park Biologist	Conservation
61	9980191	Garmal K. Jones	forest officer	
62	2001781	Mohammed Kaba	Driver	General Services
63		Ali Kais	Manager	Confiscation/Anti-smuggling Unit
64	2001617	Joshua B.S.A. Kamanda	Secretary	Administration
65	2007038	Edward S. Kamara	Marketing Manager	Commercial Forestry
66		Irene S. Kamara	Cashier	Finance Division
67	2001582	Morrisannah	Law Enforcement Ranger	
68	9980195	Victoria Karlon	Inventory Officer	



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Sample #	ID Card#	Employee's name	Position	Department
69		Harriet L. Karnwea	Administrative Assistant MD	Administration
70		Edwin B. I. Kehou	Recruit	Confiscation/Anti-smuggling Unit
71		Jebbeh Kiazolu	Mechanic	Administration
72	2001820	Alphonso T. Kiedor	Nursery Officer	Forest Research & Development
73	2001162	Anthony T. Koffa	wildlife Law Enforcement officer	
74	2001818	Isaac H. Kolison	Contract Administration	Commercial Forestry
75		Amos Kollie	Recruit	Confiscation/Anti-smuggling Unit
76		Oretha P. Kollie	Record Supervisor	Legal Office
77	9970134	Moses Z.M. Kolubah	Forester	
78	2001690	El-Amara Konuwah	Gola Forest guard	
79	2001823	Augustine Saah Korsor	EIA Officer	Commercial
80	2001631	Grace S.D. Kotee	Secretary	Forest Conservation
81	2001828	Bill G. Kpobah	Security Officer	General Services
82	2008069	Sam B. Kromah	Forest Law Enforcement Ranger	Law Enforcement Section
83	2001827	Lloyd Kulee	Security Officer	General Services
84	2001408	william Z. Lavala	Security Officer	
85	2001116	Daniel Livingstone	Community Engagement Ranger	
86	2001950	Verrmon Lloyd	EIA Officer	Community
87	2001124	Menladi M. Lormie	Biologist	Conservation
88	2001407	Anthony K. Mabiah	Security Officer	
89		Princess D. Marshall	Recruit	Confiscation/Anti-smuggling Unit
90		Onassis J. Merchant	Park Biologist	Conservation
91	2001572	Melissa S.K. Mills	Security Officer	
92	2001780	Christopher Momo	COC Inspector	LVD
93	2001423	Francis S. Mulbah	Driver	General Services
94	2001602	Augustine Ndorbor	Gola Forest guard	
95		Yei P. Neagor	Timber Grader	Commercial
96		Immanuel S. Neah	Sr. Assistant Asset tracking	General Services



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Sample #	ID Card#	Employee's name	Position	Department
97	2001771	Esther G. Ngombu	Officer	
98		Leroy Sayklay Nyan	Filing Clerk	DMDA
99		Princess Nyanpan	Special Assistant/DMDA	DMDA Office
100		Laurene H. Nyenpan	Inventory Officer	
101	2001773	Varney Pabai	Strategic planning policy officer	
102	2001738	Alexander Parjibo	Driver	Administration
103	2001534	George J.W. Parker	Sapo Forest Ranger	
104	2001775	J. Omega Paye	Security Officer	
105	2001805	Flomo Z. Pewu	Extension Officer	Forest Research & Development
106	9820881	William B. Pewu	COC Ranger	Commercial
107	2001709	Abraham Playgballah	Technical Manager	
108	2001831	Benjamin Tennessee Plewon, III	Sapo Forest Ranger	
109	2001762	Mendella Pyne	Deputy Managing Director/Adm & Finance	Administration
110	2001817	Benjamin N. Queminee	Sapo Forest Ranger	Forest Conservation
111	9881077	Boima Z. Ricks	Chief Park Warden	Forest Conservation
112	2001687	T. Momo Ricks	Regional Extension Officer	
113		Daniel Sackor	Gola Forest guard	
114	2001814	Mentor Y. Sarvah	Driver-DMDA	DMDA Office
115		David D. Saylae	Inventory Officer	Forest Research & Development
116		Isaac P. Sayon	Timber Grader	Commercial
117	2001764	Mark G. Saywah	Deputy Coordinator-PAD	Public Affair Department
118	2001778	Wesley K. Scott	Security Officer	Administration
119	2001821	Zainabu Sesay	COC Inspector	LVD
120	2001428	Ben Seton	Extension Officer	Community Forestry
121	2001182	Bendu A. Sherif	Janitorial Staff	
122		William D. Siah	Assistant Procurement Officer	Administration
123	2001829	Emmanuel Slebo	Special Assistant / DMDO	
			Driver	General Services



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Sample #	ID Card#	Employee's name	Position	Department
124	2001825	James K. Smallwood	Security Officer	General Services
125		Nenkehwon Yei Suah	Scaler	Commercial
126	2001724	Jonathan S. Tailue	Sapo Forest Ranger	
127		Ben Tally	Park Biologist	Conservation
128		Arthur Tarn	Forester	R & D
129	2001806	Kota Tarnue	COC Ranger	Commercial
130	2001191	Victoria Tarpeh	Regional secretary	Commercial
131	2001139	Charles Taweh	Ranger	
132	001416	Serena Y. Teah	Welfare Training Officer	Human Resource
133	2001824	Augustine Titus	Security Officer	General Services
134	2001782	Stephen T. Togba	Driver	General Services /SGS
135	2001543	Simeon P. Tuagben	Security Officer	
136	2001812	Melvin O. Varnie	Inventory Officer	Forest Research & Development
137	2001706	Ezekiel K. Wah	Sapo Forest Ranger	
138	2001531	Sornah D. N. Washington	Filing Clerk	
139		Wanita D. Weah	Senior Audit Supervisor	Audit Division
140	2001813	Moses Wenyampulu	Inventory Officer	Forest Research & Development
141		Nathaniel Williams	Maintenance Man	General Services
142	2001811	Beyan Z. Woi	Inspection Ranger`	Forest Conservation
143	2001105	Towah Wonyehnn	Security Officer	
144	2007054	George N. Worjloh	Forester	Forest Conservation
145	2001552	Phenita Wotoe	Data Clerk	
146	2001816	Myer G. Wymah	Silviculture Officer	Forest Research & Development
147	2001041	S. Caesar Yancy	forest officer	
148	2001803	Samuel N. Yarking	COC Ranger	Commercial
149		Musuline K. Yarsiah	Receptionist	Human Resource Division
150	2001804	A. Sampson L. Yeanay	COC Ranger	Commercial
151	2001763	Angeline K.F. Yini	Procurement Officer	Administration
152	2009010	Jerry G. Yonmah	Technical Manager	



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Sample #	ID Card#	Employee's name	Position	Department
153	2001747	kpawulu B. Yorgbor	Security Officer	
154	2001192	Alexander Serckpor Yougbah, Jr.	COC Inspector	LVD
155		Dementry Harris Zeah	Check point supervisor R-3	
156		George Zelee	Warehouse Supervisor	Administration
157		Daniel Dorbor	Forester	Commercial Forestry

B. Removed Staff: Employee's file does not have a requisite document

Sample #	Employee's name	ID Card#	Position	Department
1	James Andrews	9882088	Forester	Commercial Forestry
2	Moses N.Beah	9871037	Forester	Forest Conservation
3	Sue Boley	9868051	Forester	Commercial Forestry
4	Johnny Brown	9881968	Janitor	General Services
5	Prince Charmundeh	2001036		General Services
6	Phillip Cheapoo	9881036	Forester	Commercial Forestry
7	Victoria Cole	9111207	Manager, Law Enforcement	Law Enforcement Section
8	Amandu Daniels	9860948	Forester	Forest Research & Development
9	Albert S. Darh	9970124	Manager Chain of Custody	Commercial Forestry
10	Peter Davis	2004994	Janitor	Administration
11	Yassah Dennis	9740609	Forester	Forest Conservation
12	Sam C. Dixon	9860091	Forest Management Officer	Commercial Forestry
13	Victor Dolo	9871012	Forester	Forest Research & Development
14	Sam G. Duo	9880102	Forester	Commercial Forestry
15	Michael A. Farmer	9970197	Forester	Forest Research & Development
16	Joseph C. Felekpolo	9780470	Forester	Forest Research & Development
17	Larry B. Fiomo	2001239	Clerk	Commercial
18	Matthew M. Foeday	9820884	Forester	Commercial Forestry
19	Tamba Foko		Accountant	Finance Division
20	Theophilus V. Freeman	9774022	Technical Manager	Forest Conservation
21	James K. Fully	9871199	Forester	Commercial Forestry



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Sample #	Employee's name	ID Card #	Position	Department
22	Edward Gaye	9881059	Office Assistant	General Services
23	Norrington Gbaye	9860962	Forester	Commercial Forestry
24	Edward Gbeintor	9770420	Manager/Wildlife	Forest Conservation
25	John Gborie	2009004	Security Officer	General Services
26	Joseph Toah	9770936	Adm. Assistant/MD	Administration
27	Cletus Togba	9780450	Manager, Social Economic	Forest Research & Development
28	Austin K. Tomah	9870006	Forester	Commercial Forestry
29	Darlington S. Tuagben	2001509	Managing Director	Administration
30	Clement G. Tweh	2001303	Zone warden	Conservation
31	Arthur Voahn	2001574	Security Officer	General Services
32	James Voahn	9881102	Forester	Forest Conservation
33	Koffa Weah	9970170	Forester	Forest Conservation
34	Godwin Wiah	9860956	Forester	Commercial Forestry
35	Joseph Williams	9881196	Forester	Commercial Forestry
36	John Wilson	9870069	Forester	Forest Conservation
37	Joseph Wreah	9850040	Forester	Forest Conservation

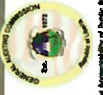
C. Removed Staff: Employee's files not obtained

Sample #	Employee's ID card #	Employee's name	Position	Department
1	2001191	Morris Y. Dahn	Office Assistant	Commercial
2	2001051	Nyanquoi Y. Dolo	Forest Production & Marketing Officer	Forest Research & Development
3	9871033	Daniel Dorbor	Forester	Commercial Forestry
4	2001410	Joseph G. Doulupeh	Exec. Secretary / DMDO	Administration
5	2001829	Eric Dudu	Security Officer	General Services
6	9880962	Othello Geh	East Nimba Ranger	East Nimba Natural Reserve
7	9880962	Samuel George	Forester	Forest Conservation
8	9871199	William Y. Glay	Forester	Commercial Forestry
9	2006017	Nick B. Goll	environmental Impact Assessment Officer	Commercial
10	2006017	Augustine Gongbah	Security Officer	General Services



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Sample #	Employee's ID card #	Employee's name	Position	Department
11	9980221	Morris Jallah	Driver	Commercial Forestry
12	2001535	Dorine Jarboi	Filing Clerk	Administration
13	9950050	Myer K. Jargbah	SPU manager	Strategic Planning
14	9871182	Boima Johnson	Forester	Community Forestry
15	9900306	Laytoyo Johnson	Forester	Forest Conservation
16	2006021	Kederick F. Johnson	Deputy Managing Director/Adm & Finance	Administration
17	9881043	David Johnson	Forester	Forest Conservation
18	9881042	Robert Johnson	Forester	Forest Conservation
19	9960087	Abu Kaba	Forester	Forest Conservation
20	9860962	Fayiah Kamanda	Driver	General Services
21	2007038	Edward Kamara	Marketing Manager	Commercial Forestry
22	2007041	G. Garvoie Kardoh	Adm. Assistance AMDO	Administration
23	2001176	Dorothy	Ranger	Conservation
24	9820866	James Karmoh	Forester	Forest Conservation
25	2001126	Amos K. Karnehok	Comm-ranger	Conservation
26	9881195	James D. Kerl	Forester	Commercial Forestry
27	9981099	DanielKings	Forester	Forest Conservation
28	2001270	James F. Kollie	Driver	General Services
29	9960157	Joseph B Kolubah	Forester	Commercial Forestry
30	9930027	Aaron N Kota Sr.	Community Empowerment Manager	Community Forestry
31		Grace D.Kotee	Secretary	Forest Conservation
32	9790568	Francis Kpadeh	Forester	Forest Research & Development
33	2006022	James Kpadehyea	Forester	Commercial Forestry
34	2008069	Sam Bai Kromah	Forest Law Enforcement Ranger	Law Enforcement Section
35	9820881	Mitchell Kumbelay	Technical Manager	Forest Research & Development
36	9800737	James W.Laffor	Forester	Forest Research & Development
37	2001426	Wilson Lamah	Driver	General Services



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Sample #	Employee's ID card #	Employee's name	Position	Department
38	2006005	Johnson N. Laquoi	Security Officer	General Services
39	9970185	Roger W. Luke	Park Warden	Forest Conservation
40	9790680	Arthur Luogon	Forester	Commercial Forestry
41	2001115	Lawrence Massalay	Security Officer	Administration
42	2007033	Jerry Matthew	Driver	Commercial Forestry
43	2001135	Nyouway Maxwell	Comm-ranger	Conservation
44	9870032	John T. McCarthy	Forester	Forest Conservation
45	2001737	Solo Menjay	Sapo Forest Ranger	Forest Conservation
46	2007042	Steven Miapoh	Forester	Forest Conservation
47	9881014	Davidson Morgan	Forester	Forest Conservation
48	2001759	John B. Mulbah	Security Officer	Forest Research & Development Administration
49	9880049	Morris A. Nelson	Forester	Commercial Forestry
50	9970185	Alexander Nimeajue	Forester	Community Forestry
51	9871070	Cornelius Nimely	Forester	Commercial Forestry
52	005942	Robert Nyuma	Forester	Forest Conservation
53	2001410	Jennifer K. Okai	Assist. Plann. Officer	Community Forestry
54	9840096	Gbasseh Passaway	Forester	Commercial Forestry
55	2001815	Yerma R. Peters	Proposal Development Officer	SPU/Administration
56	9880371	Roseline Phillips	Forester	Forest Research & Development
57	2001121	Lavele P. Quaqua	Security Officer	General Services
58	9860983	James W. Quaye	Forester	Commercial Forestry
59	9881043	Ishmeal B. Railey	Forester	Commercial Forestry
60	2001750	Moses F. Saah	Foya Ranger Assistant	R & D
61	2004008	Jericho Sackie	Security Officer	General Services
62	2001042	Joseph E.W. Sackie	Contract Administrator	Commercial Forestry
63	9820897	Alfred B. Sambolah	Forester	Commercial Forestry
64	9790580	Randolph Sambolah	Forester	Forest Research & Development
65	9790682	Samuel S. Sarmandah Sr.	Forester	Commercial Forestry
66	2001177	Emmanuel Saye	Forester	R & D



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Sample #	Employee's ID card #	Employee's name	Position	Department
67	9980223	Benedict N.P. Sayeh	Forester	Forest Conservation
68		Bowen Buku Sayon	Deputy Managing Director/Operation	Administration
69	2000187	Saytue Sloh	Forester	Forest Conservation
70	9790677	Edward M. Snoh	Forester	Forest Conservation
71	9890486	Rebecca Tabolo	Forester	Community Forestry
72		Victor S. Tamba	Office Assistant	Administration
73	9790569	Daniel G. Teah	Forester	Commercial Forestry
74	2001416	Serena Teah	Welfare Training Officer	Human Resource
75	2001212	J.Samuel A. Weeks	Forester	Strategic Planning
76		Demetry Harris Zeah	Check Point Supervisor-R-3	

