



Management Letter

on the Financial Statement Audit of the Incident Management System
(IMS) COVID-19 Response

For the five months ended June 30, 2020



Promoting Accountability of Public Resources

Yusador S. Gaye, CPA, CGMA
Auditor General RL.

Monrovia, Liberia
December 2020

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Acronym/Abbreviation

Acronym/Abbreviation/Symbol	Meaning
CAG	Controller and Accounting General
CGMA	Chartered Global Management Accountant
CHT	County Health Team
ESOP	Emergency Standard Operating P
ECOC	Executive Committee on Coronavirus
GAC	General Auditing Commission
GOL	Government of Liberia
GSA	General Services Agency
IMS	Incident Management System
IPSAS	International Public Sector Accounting Standard
ISA	International Standard on Auditing
ISSAI	International Standard of Supreme Audit Institutions
L\$	Liberian Dollars
MAC	Ministries, Agencies and Commissions
MFDP	Ministry of Finance Development Planning
MOH	Ministry of Health
NPHIL	National Public Health Institute of Liberia
PFM	Public Financial Management
PPCC	Public Procurement and Concession Commission
PPC Act	Public Procurement and Concessions Act
UBA	United Bank of Africa
US\$	United States Dollars



March 26, 2021

Dr. Wilhelmina Jallah
Minister/Chairperson
Ministry of Health
Liberia National Incident Management System (IMS)
J. N. Togba Sr. Building
Congo Town
1000 Monrovia 10, Liberia

Dear Dr. Jallah:

RE: MANAGEMENT LETTER ON THE FINANCIAL STATEMENT AUDIT OF THE INCIDENT MANAGEMENT SYSTEM (IMS) FOR THE FIVE MONTHS ENDED 30 JUNE 2020.

The Incident Management System (IMS) Financial statements are subject to audit by the Auditor-General in terms of Section 2.1.3 of the GAC Act of 2014 as well as in accordance with the applicable financial laws of Liberia.

INTRODUCTION

The audit of the Incident Management System (IMS) financial statements for the five months ended June 30, 2020 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

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

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

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.

Key personnel of the Incident Management System (IMS)

During the period under audit, the following key persons managed the affairs of the Incident Management System.

Name	Position	Tenure
Dr. Mosoka Fallah	NPHIL/Liberia National Incident Management System (IMS)	February 2020-April 2020
Dr. Wilhelmina Jallah	Minister/Chairperson Ministry of Health Liberia National Incident Management System (IMS)	April 2020 - present
Norwu G. Howard	Deputy Minister for Administration/MOH	February 2020-April 2020
K. Jlayteh Sayor, Sr.	Controller, MOH	February 2020-April 2020
Fidel D. Wiah	Deputy Incident Manager	April 2020 - present

Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Incident Management System (IMS) during the audit. The audit findings, which were identified during the course of the audit, are stated below.

Yusador S. Gaye, CPA, CGMA
Auditor General, R.L.

Monrovia, Liberia
December 2020

Report on the Financial Statements Audit of the Incident Management System (IMS) COVID-19 Response of the Ministry of Health (MoH) and the National Public Health Institute of Liberia (NPHIL), February to June 2020

Background

The Liberian Government was very proactive and began the Hand washing protocol at major entry points such as airports, etc. in January 2020. The Director-General of World Health Organization (WHO) declared on January 30, 2020 the Coronavirus Disease of 2019 (COVID-19) an outbreak caused by SARS-COV-2 a Public Health Emergency of International Concern (PHEIC) and Liberia continued the hand washing and added temperature taking and the quarantine regime.

Liberia recorded its first COVID-19 case on March 16, 2020, with an additional case being confirmed soon thereafter. In response, the President of Liberia, His Excellency Dr. George M. Weah, setup the Special Presidential Advisory Committee on Coronavirus (SPACOC) to build a robust national control, coordination and command mechanism to contain the spread of the deadly COVID-19. Relevant Ministries, Agencies and Commissions were assembled to provide critical support to this effort.

The Government and partners committed to providing financial and other resources to support the fight against COVID-19. The Incident Management System (IMS) was activated at NPHIL with the then Director General of NPHIL, Dr. Mosoka Fallah serving as the Incident Manager and Head of the Response Team from February 2020 to April 2020 at which time responsibility was transferred to the Minister of Health, Dr. Wilhelmina Jallah serving as chairperson of the IMS and assisted by several officials from both the Ministry of Health and NPHIL.

In this regard, there needed to be an operational framework to guide the prudent management of these funds. The COVID-19 Resource Management Emergency Standard Operating Procedures (ESOP) was developed for guidance in managing Covid-19 resources.

In line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 and Section 50 of the Amendment Restatement of the PFM Act of 2019, the Office of the Auditor General (OAG) of Liberia embarked on the financial statements audit of the Incident Management System (IMS) COVID-19 Response in order to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework.

Audit Objectives

The objectives of the audit were to ascertain among others: i. whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework ii. resources, financial or otherwise allocated or received for the fight against COVID-19, were being captured and correctly recorded, iii. relevant regulations were being adhered to, iv. systems in place to manage the resources were adequate



Audit Scope and Limitation

The scope of the audit for this report covered transactions from 1st February 2020 to 30th June 2020. This report covers the audit of Incident Management System (IMS) which comprises the Ministry of Health (MoH) and the National Public Health Institute of Liberia (NPHIL).

There were delays in the submission of documents. The Internal Audit Agency (IAA) was conducting audit the same time and given priority access to documents before the external auditors. The management of COVID-19 Response failed to respond timely and completely to all requests and queries raised by the auditors during the fieldwork, and this negatively impacted the ability of the auditors to add instant value to the operations.

There was an inherent limitation in the physical verification of resources at the isolation centers due to the high risk of infection.

The findings mentioned in this report were communicated to the Ministry of Health (MoH) and National Public Health Institute of Liberia (NPHIL). The findings were communicated through the issuance of preliminary audit queries and management letter. The responses from management have been incorporated verbatim and analyzed to form **the basis for the Auditor General's (AG) Position**.

Audit Approach and Methodology

The methodology adopted included planning for the audit assignment, conducting the audit fieldwork, submission of the audit queries, issuance of draft and final audit reports.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) and in particular 5520 - Audit of Disaster related aid. Those 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 financial statements.

And audit includes:

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

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



The matters mentioned in this report 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 Management of the COVID-19 Response.

Sources of Funding

The review of press release, the budget, commitments and other documents provided for the period under audit indicated that funding made available were as follows:

Funding Source	Amount United States Dollars US\$	Amount Liberia Dollar LRD	Funding Type
Initial Funding - Government of Liberia	700,000	39,408,866.98	N/A
Budget Recast – Covid19	32,770,000		N/A
United Bank of Africa Liberia Limited (UBA)	150,000		Grant
World Bank ¹	15,000,000		Grant
European Union	6,000,000		Grant
African Development Bank	4,000,000		Grant
IMF ²	25,000,000		Loan
USAID	20,000,000		Grant
Others (Private donations, etc.)	26,500.00		Grant
Estimated Total	103,646,500.00	39,408,866.98	

¹Managed by World Bank

² Food Aid-World Food Program-direct payment to WFP



1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 COVID-19 Budget Allocation

Observation

1.1.1.1 **Regulation C3.1 of the Public Financial Management Act of 2009 states that** “Line ministers shall be responsible for ensuring that the spending agency has sufficient public financial management systems to undertake adequate budget preparation, execution, reporting, **accounting and internal control;**”

1.1.1.2 Section 2 of the Covid-19 Resource Management Emergency Standard Operating Procedures **(ESOP) states that,** “The Incident Management System, chaired by the Minister of Health, shall have oversight of all activities and operations of COVID-19. The IM shall provide regular updates and reports on all administrative, human resources, procurement and financial matters under the COVID-19 to the National Coordinator of the Executive Committee on Coronavirus (ECOC)”.

1.1.1.3 We noted that the COVID-19 Recast National Budget of the Republic of Liberia for the fiscal period, beginning July 1, 2019 and ending June 30, 2020 allocated the amount of US\$32,770,000.00 for the fight against COVID-19 to the following entities. See Table 1 for details.

Table 1 – Budgetary Allocations per Recast National Budget

Entity	Amount US\$
National Food Assistance Agency	25,000,000
Ministry of Justice	500,000
Ministry of Health	1,770,000
Liberia Electricity Corporation	1,000,000
Liberia Water and Sewer Corporation	1,000,000
Ministry of Commerce & Industry	2,000,000
Liberia Airport Authority	1,500,000
Total	32,770,000

1.1.1.4 We observed per review of the National Budget for the fiscal year 2020-2021 that these amounts were spent under each entity and when compared to the fiscal outturn, a total net variance of US\$1,000.00.00 was noted. See Table 2 for details.



- 1.1.1.5 Further, the Incident Management System failed to include said amounts in the financial statements presented for audit.
- 1.1.1.6 In addition, upon review of the fiscal outturn captured from the budget, confirmations were sent to each recipient entity. The confirmations are slowly being responded to; however, we received confirmations from the Liberia Electricity Corporation and National Food Assistance Agency that they did not receive any funds in reference to COVID-19.

Table 2 – Fiscal Outturn Recap

Entity	Amount US\$ A	Fiscal Outturn US\$ B	Variance C=A-B	Confirmation sent
National Food Assistance Agency	25,000,000	0	25,000,000	Yes
Ministry of Justice	500,000	500,000	0	Yes
Ministry of Health	1,770,000	27,270,000	(25,500,000)	Yes
Liberia Electricity Corporation	1,000,000	1,500,000	(500,000)	Yes
Liberia Water and Sewer Corporation	1,000,000	500,000	500,000	Yes
Ministry of Commerce & Industry	2,000,000	2,000,000	0	Yes
Liberia Airport Authority	1,500,000	0	1,500,000	Yes
Total	32,770,000	31,770,000	1,000,000	Yes

Risk

- 1.1.1.7 The accuracy and the reliability of the financial statements cannot be assured.
- 1.1.1.8 Could also lead to possible misappropriated and fraud.

Recommendation

- 1.1.1.9 Management should provide reasons for the variance between the approved budget and the fiscal outturn report.

Management's Response

- 1.1.1.10 *Management noted, but wishes to clarify, that she did not receive funds from the Government of Liberia through the National budget or whatever sources for those entities listed above. Additionally, the IMS did not make budgetary allocation for the entities above.*
- 1.1.1.11 *As you have rightly referenced the recast budget passed by the National Legislature, the IMS has had no part to play in national recast budget allocation, and subsequent appropriation of resources to entities.*



1.1.1.12 *On another note, the World Bank did manage her resources committed to support the Covid – 19 Response. What the IMS did manage under the Covid – 19 Response, is what she has indicated in the financial statement covering the period of this audit.*

Auditor **General's Position**

1.1.1.13 Management did not adequately address the issue. The Incident Management System (IMS) was set up to have oversight of all COVID-19 funds and report on such to the National Coordinator of ECOC. All COVID-19 fund should be channeled through the IMS. As such, the IMS should also be responsible for the US\$32,770,000 that was budgeted for the COVID-19 Response.

1.1.1.14 Disclosure of information about such matters and the source of funding will enhance transparency and accountability of financial reporting. These disclosures will also facilitate **more informed analysis and assessments of the entity's current cash resources**. Therefore, we maintain our recommendation and management should be held accountable.

1.1.2 Financial Statements

Observation

1.1.2.1 Cash Basis of Accounting (the Cash Basis IPSAS) requires that each component of the financial statements should be clearly identified. In addition, the following information be prominently displayed and repeated when it is necessary for proper understanding of the information presented:

- The name of the reporting entity or other means of identification
- The reporting date or period covered by the financial statements, whichever is appropriate to the related component of the financial statements
- The reporting currency
- The level of precision used in the presentation of figures in the financial statements

1.1.2.2 Paragraph 1.3.6 of Cash Basis IPSAS Accounting states that the financial statements comprise the statement of cash receipts and payments and other statements that disclose additional information about the cash receipts, payments and balances controlled by the entity and accounting policies and notes. Only cash receipts, cash payments and balances controlled by the reporting entity will be recognized as such in the statement of cash receipts and payments or other statements that might be prepared.

1.1.2.3 During the audit, we observed that the components of the financial statements were not properly identified nor was the reporting date or period and reporting currency seen on the



- face of the financial statements.
- 1.1.2.4 Also, presentation of the financial statements is not in compliance with Cash Basis IPSAS 2017 (Cash Basis IPSAS 2007 was superseded by Cash Basis IPSAS 2017 which came into effect January 1, 2019).

Risk

- 1.1.2.5 The failure of the Incident Management System to prepare financial statements in accordance with Cash Basis IPSAS Accounting undermines fair representation.

Recommendation

- 1.1.2.6 The Incident Management System (IMS) should ensure that all its financial statements are fairly presented.

Management's Response

- 1.1.2.7 *The recommendation is well noted, as we have attached the revised financial statement(s) for the period that meets IPSAS requirements. Due to the emergency nature of the Response and the need to provide logistics and services to health workers, we were in an unprecedented situation of meeting these demands and at the same time ensuring that funds received were properly accounted for and reported in line with the ESOP and relevant laws, regulations and standards. We have an accounting system that properly records and reports financial activities for the Response which also supports the IPSAS standards.*

Auditor General's Position

- 1.1.2.8 **We acknowledge Management's acceptance of our finding. Although Management attached a revised financial statement(s) for the period under audit, the revised financial is unsatisfactory. The acceptance of the revised statements requires that the audit restarts.**

- 1.1.2.9 We must point out that the statements presented were not signed. Regulation C.8(1) and **(3b) states that "(1) A head of a government agency or spending unit shall be personally and pecuniary responsible to Legislature for the use of funds under their control. (3b) Without limiting the generality of sub regulation (1) and (2), a head of agency or spending unit shall: manage and operate the agency's accounting systems, so as to ensure the accountability of all officers transacting such business and facilitate the efficient discharge of such business".** We therefore maintain our recommendation.

- 1.1.3 Funding Discrepancies per Financial Statements

Observation

- 1.1.3.1 **Section 48(1) of the Amendment Restatement of the PFM Act of 2009 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"**



1.1.3.2 During the audit, we observed variances between the amounts recorded as receipts per the general ledger, the amount in the financial statements and the amount confirmed by the MFDP for the period February 1- June 30, 2020. See Table 3 for details.

Table 3: Receipts Reported

General Ledger US\$ A	Financial Statements US\$ B	Amount Confirmed by MFDP US\$ C	Variance US\$ C=A-B	Variance US\$ D=B-C
3,929,509.07	3,760,513.42	3,972,519.98	168,995.65	43,010.91

1.1.3.3 There was no explanation for the variance.

1.1.3.4 Further, the MFDP schedule provided did not include the amount of US\$900,000.00 reported and deposited into Ministry of Health Operational Account between February 24 – April 16, 2020 as stated by the IMS. See Annexure 1 for details.

1.1.3.5 The Incident Management System and the Ministries have both Liberian and United States Dollars accounts for its operation. For the period under audit the credits/receipts were recapped and when compared to the financial statements, a variance of US\$998,214.15 was observed. See Table 4 below for details.

Table 4 – Receipts per Bank vs Financial Statements

Recapped Receipts per Bank Statements US\$ A	Amount per Financial Statement US\$ B	Variance US\$ C=A-B
4,928,333.22 ²	3,760,513.42	998,214.15

²The amount of LRD360,618,175.23 was converted at LD\$198.52 and added the USD\$3,111,800.00.

Risk

1.1.3.6 The financial statements are misstated and incomplete.

1.1.3.7 The accuracy and the reliability of the financial statements cannot be assured.

Recommendation

1.1.3.8 Management should provide reasons for variances in government funding to the fight against the COVID-19 pandemic.

Management's Response

1.1.3.9 *The Financial statement is not misstated and incomplete, as asserted. The US\$ 998,214.15 variance is as a result of the US\$ 1,000,000 received from the GOL. The funds were received after the auditing period and with no expenditure made against said amount for the period*



under audit.

- 1.1.3.10 *You will agree with us that the marginal difference (1,785.85) between the US\$ 998,214.15 is as a result of the foreign exchange rate applied. Additionally, the amount per financial statement presented to you is not 3,760,513.42. instead, it is US\$ 3,929,509.07.*
- 1.1.3.11 *On the issue of MFDP schedule not showing 900,000, the IMS has been opened in ensuring that all funds disbursed by MFDP, were either transferred to or deposited into the accounts operated by her. We ask your patience in following up with MFDP to validate those figures seen in our bank statements.*

Auditor General's Position

- 1.1.3.12 The IMS Management did not address the issue raised. The findings of the GAC are consistent with the fact presented in the financial statements provided by the COVID-19 Response Management for the audit. The analyses by the GAC were performed from the financial statements presented.
- 1.1.3.13 Further, the confirmation received from United Bank for Africa (UBA) Gol Covid-19 Account showed that US\$600,000 and L\$79,491,255, (the equivalent of US\$1,000,000), were deposited in UBA US\$ and L\$ accounts respectively (Trans date – 25 Jun-2020, Value date – 30 Jun-2020).
- 1.1.3.14 We maintain that the Financial Statements presented for audit reported the receipts Controlled by Entity as US\$3,760,513.42 (Receipts-GoL – US\$ 3,550,513.42 and receipts – others – US\$210,000) while the amount per general ledger was US\$3,929,509.07.
- 1.1.3.15 Therefore, the Management should be held accountable for the bridge of financial discipline per A. 20 of the PFM Regulations Act of 2009.

1.1.4 In-Kind Donations

Observation

- 1.1.4.1 **Regulations G.3 (D) of the PFM Act of 2009 states that** "Where loans, grants and donations are receivable in kind, the value of such donations shall be determined and included in the estimates and reflected as expenditure in the financial year".
- 1.1.4.2 Section **2.1.100 and 2.1.102 of Cash Basis IPSAS states that,** "An entity is encouraged to disclose separately in the notes to the financial statements the value of assistance received during the period in the form of goods or service, and the basis on which that value is determined.
- 1.1.4.3 Disclosure of the value of assistance received as goods and services during the reporting



period will assist readers of the financial statements to better understand the full extent of assistance received during the reporting period. However, in some cases and for some recipients, determining the value of such goods and services can be a difficult, time consuming and costly proves. This is particularly so where a domestic market price for those goods and services cannot be readily determined, where the goods and services provided are not widely traded in international markets or where they are of a unique nature, such as often occurs in **respect of emergency assistance.”**

1.1.4.4 We observed that a number of International and National Partners and Individuals made in-kind donations to the fight against COVID-19. These were made available to the Ministry of Health (MoH), NPHIL, 14th Military Hospital, Executive Committee On Corona Virus (ECOC), County Health Teams (CHT), and other Ministries and Agencies (MACs). There was no evidence that these amounts pledged, committed and donated were disclosed in the financial statements. See Annexures 2 and 3 for details.

1.1.4.5 Also, we received a list of fixed assets/inventory from the General Services Agency (GSA) of various items donated by organizations and private individuals. However, there were no estimated costs attached or disclosure in the financial statements. See Annexure 4 for details.

Risk

1.1.4.6 Omission of material information from the financial statements as per Cash Basis IPSAS Accounting may render the financial statements incomplete and not achieve fair presentation.

Recommendation

1.1.4.7 The IMS should account for all goods and services donated and expensed on COVID-19 activities

1.1.4.8 Management should provide material justification for failing to provide the costs of assets/inventories donated to the Covid-19 Response.

Management’s Response

1.1.4.9 *The costs of donated items are being recorded for completeness and accuracy and the revised and signed listing will be submitted for your review. As stated in the first and third responses, activities at the start of the Response were done simultaneously considering the emergency nature of the Response as the result of the daily increase in cases. Items were being donated by several persons and organizations at the same time and then recorded and immediately distributed or used as demands were high. So, a system was later set up to record and track donated items.*



Auditor General's Position

- 1.1.4.10 **Management's assertions are not materially supported. This is not the first time an Incident Management System was set up by the Government of Liberia to respond to "virus of mass destruction". The Corona Virus IMS should have leveraged the architecture established during the Ebola Virus Disease to manage the COVID-19 Response. Therefore, the emergency nature of COVID-19 should not be an excuse for not meeting the Cash basis IPSAS financial reporting framework.**
- 1.1.4.11 We acknowledge the acceptance of our finding and recommendation by the COVID-19 **Response Management. We will make a follow up on the Management's assertion in subsequent audit of the Incident Management System (IMS).**
- 1.1.5 Disclosures and Notes to the financial statements
- Observation
- 1.1.5.1 Cash Basis IPSAS **Accounting 1.3.8 states that, "Notes to the financial statements include narrative description or more detailed schedules or analyses of amounts shown on the face of the financial statements, as well as additional information. They include information required and encouraged to be disclosed by this Standard, and can include other disclosures considered necessary to achieve a fair presentation and enhance accountability.**
- 1.1.5.2 **Also, 1.3.1 paragraph 2 says that 'Materiality: "information is material if its omission or misstatement could influence the discharge of accountability by the entity, or the decisions that user make on the basis of the entity's financial statements prepared for that reporting period. Materiality depends on both the nature and the amount of the item judged in the particular circumstances of each entity".**
- 1.1.5.3 The disclosure of the information required by paragraph 1.4.7 of Cash Basis IPSAS Accounting **will enable users to identify the nature of the entity's operations and gain an understanding of the legislative and institutional environment within which it operates. This is necessary for accountability purposes and will assist users in understanding and evaluating the financial statements of the entity.**
- 1.1.5.4 Further, notes to the financial statements should be presented in a systematic manner. Each item on the face of the statement of cash receipts and payments and other financial statements should be cross referenced to any related information in the notes.
- 1.1.5.5 There were no explanatory notes on information about the entity, in this case the Incident Management System (IMS) COVID-19 Response.



1.1.5.6 Further, analysis on receipts and payments; notes on the variance between the budget and actual; additional information like schedules or analyses on receipts and payments were not disclosed to achieve a fair presentation and enhance accountability.

1.1.5.7 An amount of US\$25,000,000 (Twenty-Five million United States Dollars) was shown on the **face of the financial statements as "Payments by other Government Entities"**. There was no associated disclosure in the notes to the financial statements. Please provide explanation as to the source and distribution.

Risk

1.1.5.8 Omission of material information from the financial statements as per Cash Basis IPSAS Accounting may render the financial statements incomplete and not achieve fair presentation.

1.1.5.9 Users of the financial statements may not clearly understand the numbers in the financial statements to make informed decisions.

Recommendation

1.1.5.10 The Incident Management System (IMS) should ensure that all its financial statements are complete and fairly presented and variances are properly disclosed in the notes.

Management's Response

1.1.5.11 *Management note your observation and has revised the financial statement that is representative of the IPSAS standards. Please see the attached revised Financial Statement.*

Auditor General's Position

1.1.5.12 The findings of the GAC are consistent with the fact presented in the financial statements provided by the COVID-19 Response Management for the audit. The analyses by the GAC were performed from those financial statements.

1.1.5.13 **The 'revised financial statement' referred to in the Management's Response were not signed; we therefore maintain our findings and strongly recommend that preparation of complete and accurate financial statements are management's responsibility.**

1.1.5.14 Therefore, the financial statements presented by the Management of the COVID-19 Response do not reflect the true activities of the Incident Management System.

1.1.6 Comingling of COVID-19 Fund

Observation



- 1.1.6.1 The term commingling is most often applied to funds or assets. When a fiduciary, an agency, is entrusted with the management of funds other than his or her own in trust, mixes trust money with that of others, the fiduciary is commingling funds and may thereby breach his or her fiduciary duty.
- 1.1.6.2 Commingling of funds may make it difficult to determine which funds belong to the fiduciary and which belong to the project. It can open an agency up to civil liabilities, and in some cases alleged fraud or embezzlement and criminal charges.
- 1.1.6.3 During the audit, we noted that the Government disbursed a total of US\$900,000(US\$700,000.00 and L\$39,408,866.98) through the Ministry of Health operational accounts (US\$ account -1502021904, L\$ account-1501008294) as initial support to the fight against COVID-19 from February – April 2020. The office of the Controller and Accounting General (CAG) requested a report for the use of US\$750,000.00. We did not see evidence of such report. See Table 5 for details.

Table 5: Amounts comingled with MOH operational accounts

No.	Date deposited	Amount US\$	Amount L\$
1.	2/19/2020	250,000.00	
2.	3/23/2020	150,000.00	
3.	3/23/2020		19,704,433.49
4.	4/1/2020		19,704,433.49
5.	4/3/2020	150,000.00	
6.	4/16/2020	150,000.00	
Total		700,000.00	39,408,866.98

³The amount of LRD39,408,866.98 was converted at LD\$197.04 and added the USD\$700,00.00 to give a total of US\$900,000.

Risk

- 1.1.6.4 This could lead to lack of transparency, misapplication and misappropriation.

Recommendation

- 1.1.6.5 The Incident Management System should discontinue the use of the MOH operational account for COVID-19 funds.
- 1.1.6.6 The IMS should provide justification for the use of the MOH operational accounts.

Management's Response

- 1.1.6.7 *At the start of the Response, there was no operational account maintained for Response activities. This was due primarily to the emergency nature of the Response with the first case announced on March 16, 2020. The setting up of the first IMS and appropriate operating and financial systems were being done at the same time funds were committed and provided by the Government and through cash donations.*



1.1.6.8 *These activities were simultaneously done while the demands of responding to new cases of COVID were overwhelming the IMS. With the existing systems in place at both the Ministry of Health and NPHIL and the level of collaboration between the two entities, we saw the need for the Ministry to maintain the initial funds received in one of its special or operational accounts while the process of opening bank accounts dedicated to the COVID Response was being expedited.*

1.1.6.9 *The first account was opened in May 2020 at the Central Bank and subsequent accounts were opened going forward. The ESOP was finalized and approved in March 2020; hence, we will do all in our reach to meet up with ESOP as we have adjusted within these periods of Covid-19 first advent which was so overwhelming at the time to carry on such adjustment as provided by the ESOP.*

Auditor General’s Position

1.1.6.10 **We acknowledge Management’s acceptance of our finding. However, no formal instructions authorizing the CBL to credit MOH operational accounts were provided to the auditors.**

1.1.7 Undisclosed Bank Balances

Observation

1.1.7.1 Regulation I.19 (2) of the PFM Act of 2009 states that, “The responsibility of the Auditor-General for examining and certifying government accounts does not relieve any officer responsible for keeping and rendering such accounts from the duty to comply and to ensure that subordinates comply with the provisions of any enactment, these regulations and with any instructions or directions issued under them.”

1.1.7.2 **Additionally, Regulation R.3 (6) of the PFM of 2009 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.”**

1.1.7.3 The Incident Management System (IMS) did not disclose in its summary of cash balances the following United Bank for Africa (UBA) Accounts and balances as at June 30, 2020. Moreover, there was no evidence that management performed bank reconciliation for these accounts. See Table 6 below for details.

Table 6: Undisclosed bank balances

Account Name	Account Numer	US\$	L\$
COVID-19 Account	53030030026154 Gol	583,480.00	



COVID-19 Account	53030030026161 Gol		79,490,535.00
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1.1.7.4 Additionally, bank charges (US\$16,520 and L\$720) were not recorded.

Risk

1.1.7.5 The non-disclosure of bank balances could lead to the misstatement of the cash balance reported in the financial statements.

Recommendation

1.1.7.6 Management should provide substantive justification for not disclosing the above mentioned bank accounts.

Management's Response

1.1.7.7 *The two (2) accounts mentioned were opened at the UBA in late June 2020 due to the Covid-19 tirades which began so charged with responding to the cases thus, causing Management to lately opened such account in June of 2020.*

1.1.7.8 *We had taught that this was outside the audit period as it was within the emergency periods which made it arduous to expedite the opening of accounts at the time. Funds transferred to this account was done on the last day of June and all expenditures were done in the months after and said months are not part of the audit period. However, documents and vouchers for those transactions can be made available once needed.*

1.1.7.9 *Bank charges are recorded and update as reflected in various cashbooks maintained for bank accounts and they are available for your review.*

Auditor General's Position

1.1.7.10 **Management's assertion is not materially supported. The cutoff period for the audit was June 30, 2020** which was communicated to Management. Section 1.3.27 (c) of Reporting under the Cash Basis of Accounting, requires that financial statements should present information that is a faithful representation of the cash receipts, cash payments and cash balances of the entity and other information disclosed in the financial statements in that it is complete and free from material error.

1.1.7.11 It is the responsibility of the Management of the COVID-19 Response to present financial information that are complete and fairly presented. Omission of the UBA account balances materially misstate the cash balance. Therefore, Management is in breach of financial discipline in line with Regulation A. 20 of the PFM Act of 2009.

1.1.8 Bank Reconciliation



Observation

- 1.1.8.1 **Regulation R.3 (6) of the PFM of 2009 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.”**
- 1.1.8.2 During the conduct of the audit, there was no evidence that Management performed bank reconciliation for the stated bank accounts for the period under audit. See Table 7 below for details.

Table 7: Bank accounts without reconciliation

#	Account Title	Account Number	Bank
1.	Ministry of Health and Social Welfare Operations – USD	1502021904	Central Bank
2.	Ministry of Health and Social Welfare Operations – LRD	1501008294	Central Bank
3.	GoL COVID-19 Account (USD)	1602003969	Central Bank
4.	GoL COVID-19 Account (LRD)	1601003072	Central Bank
5.	GoL COVID-19 Account	53030030026154	United Bank for Africa
6.	GoL COVID-19 Account	53030030026161	United Bank for Africa

- 1.1.8.3 We noted that check stub, # 87 was written to Traveler Guest House with the amount of L\$4,266,547.20.00 dated June 30, 2020 while check amount in ledger and payment voucher had L\$172,000.00 written to Fahn M Taweh dated June 29, 2020. Additionally, check stub, # 88 had Interwood with the amount of L\$3,165,797.88 dated July 1, 2020 while ledger and payment voucher had Traveler Guest House L\$4,266,547.20
- 1.1.8.4 We requested for but did not receive check stubs for all of the checks written from the Ministry of Health operational account (USD serious 1647-1705 and LD serious 2096-2137).
- 1.1.8.5 Additionally, a reversal entry was done in the general ledger for US\$(228.04)) on May 29, 2020 without a proof of an originating entry for the same amount.
- 1.1.8.6 We also noted that funds received for COVID-19 Response were in both United States Dollars (USD) and Liberia Dollars (LRD) as Management operated bank accounts both in USD and LRD.
- 1.1.8.7 From analysis of payment vouchers, it was observed that payments to vendors for US\$ contracts and invoices and other payments were most times split (60% and 40% in US\$ and L\$ respectively). Liberia dollar transactions were translated at the prevailing rate at transaction date and posted as US\$ to the general ledger. Between the time of the invoice



date and payment, exchange rates would have changed. However, the General Ledger was kept only in USD.

- 1.1.8.8 Moreover, some checks that were cancelled were not reversed in the ledger. See Table 8 for details.

Table 8: Cancelled checks without reversal in ledger

No.	Check #	Date	Payee	L\$	US\$	Ledger (equivalent US\$)
1.	40	05/27/2020	CMA CGM Liberia Inc		748.00	748.00
2.	41	05/28/2020	CMA CGM Liberia Inc		1,450.56	1,450.56
3.	43	05/28/2020	ATC		7,023.41	7,023.41
4.	51	6/10/2020	Ministry of Information, Culture Affairs and Tourism	5,530,775.00		27,792.14
5.	62	6/11/2020	United Bank for Africa	5,051,253.34		25,397.70
6.	67	6/18/2020	Bar 70 (Restaurant, Bar and catering Services)	3,121,160.83		15,665.11
7.	69	6/11/2020	United Bank for Africa		10,242.00	10,242.00
8.	85	6/29/2020	United Bank for Africa	910,875.28		4,575.00
9.	76	6/18/2020	Bar 70 (Restaurant)		23,765.18	23,765.18
10.	83	6/23/2020	Excellent Communications Inc		500.00	500.00
11.	81	6/23/2020	Prime Communications Network, Inc		500.00	500.00
Total				14,614,064.45	44,229.15	117,658.51

Risk

- 1.1.8.9 The failure to prepare bank reconciliation statements could result in errors and omissions not being detected on a timely basis.
- 1.1.8.10 The Liberian dollar bank accounts would be difficult to reconcile to the general ledger/cash book.
- 1.1.8.11 Expenditure may be overstated.

Recommendation

- 1.1.8.12 The IMS should provide justification for not preparing the monthly bank reconciliation Statements for its accounts.
- 1.1.8.13 Management should maintain both US\$ and L\$ general ledger and then use the average rate at the end of the period of prepare the financial statements.



1.1.8.14 Management should correct the ledger.

Management's Response

1.1.8.15 Bank reconciliation is done monthly for each of the bank accounts maintained by the IMS for the COVID Response. Please find attached signed and approved month-by-month bank reconciliation reports for these accounts. With the reversal entry of US\$228.04, please find attached the updated general ledgers of the posting (debit and credit entry).

No.	Check #	Date	Payee	L\$	US\$	Ledger (equivalent US\$)	Date Reversal was done in the System
1.	40	5/27/2020	CMA CGM Liberia Inc		748.00	748.00	July 2, 2020
2.	41	5/28/2020	CMA CGM Liberia Inc		1,450.56	1,450.56	July 2, 2020
3.	43	5/28/2020	ATC		7,023.41	7,023.41	
4.	51	6/10/2020	Ministry of Information, Culture Affairs and Tourism	5,530,775.00		27,792.14	July 2, 2020
5.	62	6/11/2020	United Bank for Africa	5,051,253.34		25,397.70	August 18, 2020
6.	67	6/18/2020	Bar 70 (Restaurant, Bar and catering Services)	3,121,160.83		15,665.11	July 9, 2020
7.	69	6/11/2020	United Bank for Africa		10,242.00	10,242.00	August 18, 2020
8.	85	6/29/2020	United Bank for Africa	910,875.28		4,575.00	August 18, 2020
9.	76	6/18/2020	Bar 70 (Restaurant)		23,765.18	23,765.18	July 9, 2020
10.	83	6/23/2020	Excellent Communications Inc		500.00	500.00	September 22, 2020
11.	81	6/23/2020	Prime Communications Network, Inc		500.00	500.00	September 22, 2020
Total				14,614,064.45	44,229.15	117,658.51	

Auditor General's Position

1.1.8.16 Management did not provide any signed and approved monthly bank reconciliations nor did it provide updated general ledger.

1.1.8.17 The reconciliation of bank accounts assures that cash carried forward is accurate and that any errors in the recording of payments made from the bank accounts are uncovered and corrected on a timely basis. This is the basis for sound financial decision by Management.

1.1.8.18 Going forward Management should ensure that that bank reconciliation statements are prepared by preparer, reviewed and approved by a senior level person. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.9 Unrecorded Amounts



Observation

- 1.1.9.1 Page 8 of the COVID-19 Resource Management Emergency Standard Operating Procedures (ESOP) of April, 2020 states that, **“the IMS Finance shall ensure that pre-numbered receipts, requests, vouchers and supporting documents for financial transactions are timely and properly done for the COVID-19. A recordkeeping system, manual and/or automated, shall be maintained for all payment requests, payments, donations (in cash and kind), and receipts for the COVID-19. Financial activities shall be summarized into relevant financial reports for submission to the DIM for Finance & Administration.” Also, Section 5.4 (m) Evidence of job completion for services and works shall be attached.”**
- 1.1.9.2 **Regulations P.9 (1) and (2) of the PFM Act of 2012 states (1) “All disbursements or payments of public moneys shall be properly supported by pre numbered payment vouchers. (2) Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers.”**
- 1.1.9.3 It was observed during the conduct of the audit that the Management made a payment of US\$ 71,500 to Q. Pewee, check #101 on May 4, 2020 from the GOL COVID-19 Response account -1602003969 but did not record the transaction in the ledger. A review of the check stub showed that check series 101-150 were used for the period covering June 30, 2020 to July 17, 2020 and not May. No payment voucher or other supporting evidence was provided for this transaction.
- 1.1.9.4 Further, a deposit of US\$45,300 in GOL COVID-19 Response account – 1601003042 was not recorded.
- 1.1.9.5 Also, it was observed that because the funds were commingled and there were no bank reconciliations, we could not ascertain the following withdrawals and deposits: payments/withdrawals and deposits amounting to L\$5,601,416.46 and L\$1,887,368.48 respectively in MOH Account # 1501008294 – LRD, as per CBL bank statements. These transactions were not recorded in the ledgers; payments/withdrawals and deposits amounting to US\$545,423.47 and US\$530,137.19 respectively as per CBL bank statements, MOH Account # 1502021904 – USD. These transactions were not recorded in the ledgers. See annex 6 for details.

Risk

- 1.1.9.6 The accuracy of the financial statements cannot be ascertained.

Recommendation

- 1.1.9.7 The IMS should provide justification for the use of the MOH operational accounts.

Management’s Response

- 1.1.9.8 *The cashbooks and general ledgers have been updated to reflect all financial transactions*



- processed for the period under audit and up to current period. Please find attached for your review.*
- 1.1.9.9 *As stated earlier in one of the first and third responses, a decision was reached by the first IMS that included both the Ministry of Health and NPHIL as collaborative entities to have initial funds being provided for the Response maintained by the Ministry in one of its special or operational accounts while the process of setting up a financial system and opening of designated bank accounts for the Response were done. The first bank account for the Response was opened at the Central Bank of Liberia in May 2020 with other bank account(s) opened subsequently.*
- 1.1.9.10 *On the issue of the 71,500 USD paid in the name of Q. Pewee, the IMS had to procure an emergency concoction for curative purposes. All supporting documents including request for ethical approval for the administering of said drugs are available for review. Given the nature of the emergency, the IMS was constrained to pay in cash as the supplier could not settle for any other alternative means of payment.*

Auditor General's Position

- 1.1.9.11 The assertions by the IMS is not backed by documentary evidence.
- 1.1.9.12 Going forward, Management should ensure that proper books of account are prepared and kept to ensure reliable financial information. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.
- 1.1.10 Inadequate supporting documents

Observation

- 1.1.10.1 Page 8 of the COVID-19 Resource Management Emergency Standard Operating Procedures (ESOP) of April, 2020 states that **"the IMS Finance shall ensure that pre-numbered receipts, requests, vouchers and supporting documents for financial transactions are timely and properly done for the COVID-19. A recordkeeping system, manual and/or automated, shall be maintained for all payment requests, payments, donations (in cash and kind), and receipts for the COVID-19. Financial activities shall be summarized into relevant financial reports for submission to the DIM for Finance & Administration." Also, Section 5.4 (m) Evidence of job completion for services and works shall be attached"**.
- 1.1.10.2 Regulations P.9 (1) and (2) of the PFM Act of 2012 states (1) **"All disbursements or payments of public moneys shall be properly supported by pre numbered payment vouchers. (2) Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers"**.
- 1.1.10.3 It was observed that transactions recorded in the ledger amounting to US\$61,130.00 and



L\$1,601,920.92 payment voucher numbers attached but no payment voucher was seen nor any supporting document. See table 9 below for details.

Table 9: Inadequate supporting document

No.	Date	Payment voucher #	Check #	Description	Amount US\$	Amount L\$	
1	2/18/2020	MOH-PV-01627-FY19/20	1653	Annette Beikor	35,575.00		Signed listing is incomplete
2	4/9/2020	MOH-PV-02080-FY19/20	1689	Annette Beikor	24,855.00		No evidence of returned cash for those who did not sign for compensation
3	5/5/2020	COVID-19-PV-00015-FY19/20	7	Grand Kru		709,200.00	Not seen
5	6/29/2020	COVID-19-PV-00163-FY19/20	81	Guaranty Trust Bank		892,720.92	Not seen
6	5/21/2020	COVID-19-PV-00073-FY19/20	38	Total Liberia	700.00		Not seen
Total					61,130.00	1,601,920.92	

Risk

- 1.1.10.4 Inadequate supporting documents for payments made could undermine the legitimacy of the transactions.

Recommendation

- 1.1.10.5 The Management Team of COVID-19 Response should provide substantive justification to validate the authenticity of the transactions.

Management's Response

- 1.1.10.6 Management presented adequate supporting documents for all vouchers upon request by the GAC. Management would like to refer you to the documents presented and offer to work with you in identifying and or sorting them out for your review.

- 1.1.10.7 *Additionally, management has copies of some supporting documents presented to the GAC and would like to share same with you. Please see attached supporting documents.*

Auditor General's Position

- 1.1.10.8 Management did not present adequate documents as asserted. Therefore, Management should account for the transactions without adequate documentation. Further, Management



is breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.11 Procurement Compliance

Observation

1.1.11.1 Section 4.3 of the Emergency Standard Operating Procedure (ESOP) of April, 2020 states that **“the IMS Procurement shall process procurement transactions for goods, assets, services and works for the COVID-19 consistent with this ESOP and existing laws. They shall ensure quality and value-for-money for all procurements done. They shall maintain an accurate and up-to-date record keeping system, manual and/or automated, on all procurement activities for the COVID-19. They shall summarize all procurement activities into relevant summaries and reports for submission to the DIM for Finance & Administration.”**

1.1.11.2 We observed the following had expired business registrations and tax clearance although payments were made to them during the period under audit.

1. Kailondo did not have a valid business registration as its registration expired January 10, 2020. There was no evidence of a renewed registration as of the time of payment on 24 February 2020.
2. **Jahyonnoh’s Lodge** had expired tax clearance and business registration valid until 10 July 2016 when payment was made on 8 May, 2020

Risk

1.1.11.3 Government could be denied needed tax revenue.

Recommendation

1.1.11.4 The Management should provide justification for not adhering to Emergency Standard Operating Procedure (ESOP) of April, 2020 during the procurement of services.

Management’s Response

1.1.11.5 *Management did obtain tax clearances from Jahyonnoh lodge and Kailondo. The tax Clearance and business registration documents were presented when the IMS engaged the services of those vendors. Please see attached valid business registration and tax Clearance for your review.*

Auditor General’s Position

1.1.11.6 Management did not attach evidence of valid business registration and tax clearance for Kailondo.

1.1.11.7 Also, Management attached a tax clearance certificate of Jahnyonnoh Lodge Inc. dated May 26, 2020. However, the IMS engaged the services of Jahnyonnoh and made a payment to the Lodge on 8 May 2020 without valid tax clearance. Moreover, business registration of Jahnyonnoh showed valid date ended 10 July 2016 without any evidence of a renewal.



Jahnyonnoh Lodge is owned by former Senator Peter Coleman who was the Chairman on Committee Health at the Liberian Senate.

1.1.11.8 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.12 Liquidation of Advances

Observations

1.1.12.1 Section 9:1 of The Covid-19 Resource Management Emergency Standing Operating Procedures (ESOP) states that "for all response activities implemented in or out of Montserrado County, a full financial liquidation report must be submitted within two working days following the completion of disbursement.

1.1.12.2 During the audit, we observed that the IMS made several advance payments amounting to US\$120,436 and L\$41,552,038.59 to County Health Teams, various Ministries, Agencies and Commissions (MACs) and individual employees without evidence of liquidation. See Annexure 7 for details.

Risk

1.1.12.3 Lack of retired advances exposes government resources to risk of loss or misappropriation.

Recommendation

1.1.12.4 Management should request liquidation of advance payments from responsible parties.

Management's Response

1.1.12.5 *Reports and supporting documents on the liquidation of advances are being compiled and will be available for your review. Due to the emergency nature of the Response and the locations of some of the health teams, especially those in the Southeast, it usually takes time to obtain reports and supporting documents for advances given. The IMS is currently following up with county health teams, MACs and individuals to submit liquidation reports along with supporting documents for onward submission to the GAC. Attached are evidence to show that continuous follow ups have been made.*

Auditor General's Position

1.1.12.6 Management's assertion is not materially supported. This is not the first time an Incident Management System was set up by the Government of Liberia to respond "virus of mass destruction". The Corona Virus IMS should have leveraged the architecture established during the Ebola Virus Disease to manage the COVID-19 Response. The emergency nature of COVID-19 should not be an excuse not to liquidate advances timely.

1.1.12.7 Staffs in whose names payments were made should account for the advances.



1.1.13 Withholding Taxes

Observations

- 1.1.13.1 Section 905 (n) of the Revenue Code of Liberia Act of (2000) as amended in 2011 states that, **"A government agency that makes a payment to a resident in circumstances other than those described in subsections (a) through (i) is required to withhold a portion of the payment as specified in regulations, but not more than 4%."**
- 1.1.13.2 Further, Section 5.4 (q) of the Emergency Standard Operating Procedure (ESOP) of April, 2020 states that **"Withholding shall be done on each payment as applied before disbursement."**
- 1.1.13.3 During the audit, we noted that the Incident Management System withheld taxes from payments to various vendors but there was no evidence that taxes withheld were remitted into the GoL Consolidated fund.
- 1.1.13.4 Also, there were no taxes withheld on some payments made. See annexure 8 for details.

Risk

- 1.1.13.5 Government could be deprived of much needed revenue.

Recommendation

- 1.1.13.6 The Management should provide substantive justification for failing to deduct withholding taxes from its vendors and remitting same.

Management's Response

- 1.1.13.7 *The IMS did withhold taxes from vendors during the period of the audit. Taxes withheld are in the process of being remitted to the GOL consolidated account. Vendors whose taxes were seen not to have being withheld are those to whom the IMS remains obligated. The IMS did not see it fair to withhold taxes from vendors when partial payments of her total obligations are being made. The IMS intends to withhold the taxes from those vendors during final payments.*

Auditor General's Position

- 1.1.13.8 Management should remit the taxes withheld to the Liberia Revenue Authority on a timely basis to avoid loss of revenue to the Government of Liberia.



ANNEXURES

Annexure 1 – Government of Liberia support to the fight of COVID-19

DOCUMENTATION OF GOL FUNDING									
SN	Description	Check No.	Ledger		GoL/MFDP	Variance	Bank Statement		
			US\$	Date	MFDP disbursement schedule		L\$	US\$	Bank
1	Deposited in MoH account		250,000.00	24/02/2020	-	250,000.00		250,000.00	CBL
2	Deposited in MoH account		150,000.00	24/03/2020	-	150,000.00		150,000.00	CBL
3	Deposited in MoH account		100,000.00	24/03/2020	-	100,000.00	19,704,433.49		CBL
4	Deposited in MoH account		100,000.00	01/04/2020	-	100,000.00	19,704,433.49		CBL
5	Deposited in MoH account		150,000.00	01/04/2020	-	150,000.00		150,000.00	CBL
6	Deposited in MoH account		150,000.00	16/04/2020	-	150,000.00		150,000.00	CBL
	Saar Insurance Company Liberia Inc ((GoL COVID-19 account)		50,000.00	30/04/2020		50,000.00		50,000.00	CBL
	Deposited in GoL COVID-19 account		10,000.00	30/04/2020		10,000.00		10,000.00	CBL
7	Deposited in GoL COVID-19 account	1794	600,000.00	05/05/2020	600,000.00	-	-	600,000.00	CBL
8	Deposited in GoL COVID-19 account	767	400,000.77	05/05/2020	399,999.98	0.79	78,895,459.00	-	CBL
9	Deposited in GoL COVID-19 account	1932	150,000.00	04/06/2020	150,000.00	-		150,000.00	CBL
10	Deposited in GoL COVID-19 account	857	99,604.04	04/06/2020	100,000.00	(395.96)	19,798,060.00		CBL
11	Deposited in GoL COVID-19	1942	178,800.00	11/06/2020	178,800.00	-		178,800.00	CBL



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 Incident Management System (IMS) COVID-19 Response
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DOCUMENTATION OF GOL FUNDING									
SN	Description	Ledger			GoL/MFDP	Variance	Bank Statement		
		Check No.	US\$	Date	MFDP disbursement schedule		L\$	US\$	Bank
	account								
12	Deposited in GoL COVID-19 account	864	118,563.32	11/06/2020	119,200.00	(636.68)	23,580,613.25		CBL
13	Deposited in GoL COVID-19 account	896	199,483.31	18/06/2020	201,520.00	(2,036.69)	40,000,000.00		CBL
14	Deposited in GoL COVID-19 account	1986	223,000.00	22/06/2020	223,000.00	-		223,000.00	CBL
15	Deposited in GoL COVID-19 account	922	200,851.60	22/06/2020	200,000.00	851.60	39,698,293.00		CBL
16	Deposited in GoL COVID-19 account	2016	300,000.00	23/06/2020	300,000.00	-		300,000.00	CBL
17	Deposited in GoL COVID-19 account	993	199,206.03	23/06/2020	200,000.00	(793.97)	39,745,628.00		CBL
18	Deposited in GoL COVID-19 account	2117	300,000.00	30/06/2020	300,000.00	-	-	300,000.00	CBL
19	Deposited in GoL COVID-19 account	2030	-		600,000.00	(600,000.00)		600,000.00	UBA
20	Deposited in GoL COVID-19 account	941	-		400,000.00	(400,000.00)	79,491,255.00		UBA
Total			3,929,509.07		3,972,519.98	(43,010.91)	360,618,175.23	3,111,800.00	



Annexure 2

Donations Received from International and National Partners/Groups in support of the fight against COVID-19 in Liberia

DATE	NATURE OF DONATION	Donating Entities	Receiving Entities	DONATIONS VALUES	REMARKS
June 25, 2020	Assorted Anti-COVID-19 Materials-92 items in total	Samaritan's Pursue	Ministry of Health	US\$45,000 value	Items was in materials
June 24, 2020	Assorted Items-COVID 19 Materials, 300 bags of rice, 50 barrels of Sterilization and 40 cartoons of disinfectant	Chinese Company China Gezhoubu (CCCG)	Ministry of Foreign Affairs to the National Response Task Force	US\$ 5,000 value	Given thru the Ministry of Foreign Affairs and later to National Task Force
May 18, 2020	Assorted Anti-Covid -19 Materials	Orange Liberia	Ministry of Health	US\$ 200,000 Value	Items was in materials
May 7, 2020	10,000 Doses of Immune Boosting Supplement to 14 Military Hospital for COVID- 19 Patients	India's Honorary Consul General	14 Military Hospital	No value \$ reported	
May 2,2020	Locally Produced Face Masks to the Covid- 19 National Response Center- 15,000 pcs	Clar Hope Foundation in Collaboration Orange Liberia	ECOC-GSA Compound	No value cost provided	
April 12, 2020	Worth of Face Masks, Detergents and Sanitizers	Sunu Assurances	Ministry of Health	US\$ 8,500	
April 10, 2020	Aluminum Doors, folding hospital beds, nurses' uniforms, bed sheets pillow, pillow covers, electrical washer and dryer, rice for health workers, cash donation for the workers (\$100 each), 2 bags of rice each, 100 bags of for the AFL	Indian Community	14 Military Hospital	US\$40,000 items value & US\$6,000 in cash and 200 bags of rice	



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DATE	NATURE OF DONATION	Donating Entities	Receiving Entities	DONATIONS VALUES	REMARKS
April 8, 2020	Assorted Anti-Covid-19 Materials-6, 264 pcs of soap & 2,060 buckets with faucet	French Companies in Liberia	No information provided	US\$10,000 value	Cash & Items

Annexure 3 – Private Sector

Date received	Reference number	First name	Last name	Organization name	Organization phone	Organization address	Type	Base amount	Description	Source of Funding	Donated to
2020-03-21		Aumou	Abdallah	Aumuo Abdallah	+231777560530	Monrovia, Liberia	kind	125		Salary	Liberia Chamber of Commerce
2020-03-24		Barkue	Tubman	MBL Int. Group	+231777560530	17th Street Monrovia Liberia	kind	81		Company's revenue	Liberia Chamber of Commerce
2020-04-13		Gabriel	Greaves	Monrovia Auto Detailers car rental Services	+231776234567	18th Street Sinkor, Monrovia Liberia	kind	7,800		Business Revenue	National Response Coordinator (General Service Agency)
2020-04-15		Gabriel	Greaves	Monrovia Auto Detailers car rental Services	+231776234567	18th Street Sinkor, Monrovia Liberia	kind	100		Business Revenue	National Response Coordinator (General Service Agency)



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Date received	Reference number	First name	Last name	Organization name	Organization phone	Organization address	Type	Base amount	Description	Source of Funding	Donated to
2020-04-08		PIWAL	(PHARMACIES IN	PIWAL (PHARMACIES IN LIBERIA)	+2310777477929	C/O-LUCKY PHARMACY PAYNESVILLE JOE BAR-MONROVIA	kind	10,669		PIWAL MEMBERS	Ministry of Health, Liberia
2020-03-27		Wadei	Powell	U Found Solutions Group	+231777841747	sinkor, Monrovia Liberia	kind	625		Salary	14 Military Hospital, Liberia
2020-06-30	PL-5141Z-20	Prince	Taylor	PricewaterhouseCoopers Liberia LLC	+231770645280	Liberia	other	65,310	Time contribution from 3 partners, 1 director, 1 Senior Manager, 1 Manager, 1 Senior Associate and an Associate to develop the Donation Platform	Staff Contribution	



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Date received	Reference number	First name	Last name	Organization name	Organization phone	Organization address	Type	Base amount	Description	Source of Funding	Donated to
2020-06-30	PL-6WXRA-20	Prince	Taylor	PricewaterhouseCoopers Liberia LLC	+231770645280	Liberia	other	1,794	Cost relating to Hosting of LIPSEC Web portal as at June 30,2020	Hosting of LIPSEC Web Portal	
2020-06-12	PL-7LVSI-20	Eric	Swen	ArcelorMittal Liberia Ltd.	+231779095265	ArcelorMittal Liberia Corporate Head office, Buchanan, Grand Bassa County, Liberia	kind	38,291		ArcelorMittal Company Revenue	Executive Committee on Coronaviruses
2020-04-06	PL-8SX41-20	Eric	Swen	ArcelorMittal Liberia Ltd.	+231779095265	ArcelorMittal Liberia Corporate Head office, Buchanan, Grand Bassa County, Liberia	kind	13,640		ArcelorMittal Company Revenue	County Administration of Grand Bassa



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Date received	Reference number	First name	Last name	Organization name	Organization phone	Organization address	Type	Base amount	Description	Source of Funding	Donated to
2020-05-04	PL-9WZCL-20	Eric	Swen	ArcelorMittal Liberia Ltd.	+231779095265	ArcelorMittal Liberia Corporate Head office, Buchanan, Grand Bassa County, Liberia	kind	4,788		ArcelorMittal Company Revenue	14 Military Hospital (Margibi), Jackson F. Doe Hospital (Nimba) & Government Hospital (Grand Bassa)
2020-06-02	PL-10DIXR-20	Eric	Swen	ArcelorMittal Liberia Ltd.	+231779095265	ArcelorMittal Liberia Corporate Head office, Buchanan, Grand Bassa County, Liberia	other	5,997	Repair of one ambulance of the Grand Bassa County Health team at the ArcelorMittal Liberia Workshop in Buchanan	Arcelormittal Company Revenue	Grand Bassa County Health Team
2020-06-20	PL-11Q3FS-20	Eric	Swen	ArcelorMittal Liberia Ltd.	+231779095265	ArcelorMittal Liberia Corporate Head office,	other	61,900	Paid for chartered flight to bring in test reagents and lab	Arcelormittal Company Revenue	Ministry of Health & National Public Health Institute



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Date received	Reference number	First name	Last name	Organization name	Organization phone	Organization address	Type	Base amount	Description	Source of Funding	Donated to
						Buchanan, Grand Bassa County, Liberia			technicians from Nigeria		
2020-05-04	PL-0PQOK-20	Dr. Stella	Jefferies	Liberia-Diaspora Healthcare Task Force, Inc.	+12404473204	11120 New Hampshire Ave, Suite 501, Silver Spring, MD 20904, USA	kind	24,000		Gofundme/members' contributions	14 Military Hospital, Liberia
2020-06-10	PL-113MF-20	Dr. Stella	Jefferies	Liberia-Diaspora Healthcare Task Force, Inc.	+12404473204	11120 New Hampshire Ave, Suite 501, Silver Spring, MD 20904	kind	12,579		Gofundme/members' contributions	14 Military Hospital, Liberia



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Date received	Reference number	First name	Last name	Organization name	Organization phone	Organization address	Type	Base amount	Description	Source of Funding	Donated to
2020-06-16	PL-2BFYB-20	Dr. Stella	Jefferies	Liberia-Diaspora Healthcare Task Force, Inc.	+12404473204	11120 New Hampshire Ave, Suite 501, Silver Spring, MD 20904	other	2,000	200 hours broadcast of Educational Materials-Covid19 Prevention to Liberia's urban and rural communities	Gofundme/members' contributions	
2020-06-16	PL-3IMSP-20	Dr. Stella	Jefferies	Liberia-Diaspora Healthcare Task Force, Inc.	+12404473204	11120 New Hampshire Ave, Suite 501, Silver Spring, MD 20904, USA	other	1,500	100 hours in broadcast of Mental Health Awareness-Covid 19 Impact to Liberia's urban and rural communities	Gofundme/members' contributions	
2020-06-16	PL-4AOG5-20	Dr. Stella	Jefferies	Liberia-Diaspora Healthcare Task Force, Inc.	+12404473204	11120 New Hampshire Ave, Suite 501, Silver	other	3,000	300 hours in broadcast of Rural Communities Awareness/Dialects Videos-Covid19	Gofundme/members' contributions	



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Date received	Reference number	First name	Last name	Organization name	Organization phone	Organization address	Type	Base amount	Description	Source of Funding	Donated to
						Spring, MD 20904, USA			Prevention to Liberia's urban and rural communities		
2020-06-25	PL-12ZPM5-20	Eric	Swen	ArcelorMittal Liberia		ArcelorMittal Liberia Corporate Head office, Buchanan, Grand Bassa County, Liberia	kind	17,124		ArcelorMittal	County Administration of Bong
2020-06-28	PL-13XZGW-20	Eric	Swen	ArcelorMittal Liberia		ArcelorMittal Liberia Corporate Head office, Buchanan, Grand Bassa County, Liberia	kind	14,500		ArcelorMittal	Ministry of Health, Liberia



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Date received	Reference number	First name	Last name	Organization name	Organization phone	Organization address	Type	Base amount	Description	Source of Funding	Donated to
2020-03-28	PL-14JKEA-20	Khalid	EL LAITI	APM Terminals Liberia Ltd.	+231779000731	Freeport of Monrovia, Liberia	kind	4,750		APM Terminals Liberia CSR	
2020-05-25	PL-15TWZT-20	Khalid	EL LAITI	APM Terminals Liberia Ltd.	+231779000731	Freeport of Monrovia, Liberia	kind	13,000		APM Terminals Liberia CSR	
Total								303,573			

Annexure 4 – Executive Committee on Coronavirus in Liberia - Fixed Asset Inventory – General Services Agency

NATIONAL COORDINATOR OFFICE												
No	Asset Code	Asset Name	Asset Type	Product Name	Serial #	Mdel #	Year	BTU	Person Name	Location	Supplier	Condition
	COVID-19/IMS/P/297/001	HP Laserjet Printerr	aserjet pro MFP-M	HP	N/A	M477F DW	N/A	N/A	Mary T. Broh	National Coordinator Office		Good
SUPPORT STAFF OFFICE												
1	COVID-19/IMS/SEC/420/001	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
2	COVID-19/IMS/SEC/420/002	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
3	COVID-19/IMS/SEC/420/003	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
4	COVID-19/IMS/SEC/420/004	Semi Executive	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good



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NATIONAL COORDINATOR OFFICE												
No	Asset Code	Asset Name	Asset Type	Product Name	Serial #	Mdel #	Year	BTU	Person Name	Location	Supplier	Condition
	COVID-19/IMS/P/297/001	HP Laserjet Printerr	aserjet pro MFP-M	HP	N/A	M477F DW	N/A	N/A	Mary T. Broh	National Coordinator Office		Good
		Chair										
5	COVID-19/IMS/SEC/420/005	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
6	COVID-19/IMS/SEC/420/006	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
7	COVID-19/IMS/SEC/420/007	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
8	COVID-19/IMS/SEC/420/008	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
9	COVID-19/IMS/SEC/420/009	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
10	COVID-19/IMS/SEC/420/010	Semi Executive Chair	Semi Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
11	COVID-19/IMS/EC/420/011	Executive Chair	Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
12	COVID-19/IMS/EC/420/012	Executive Chair	Executive	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
13	COVID-19/IMS/CT/420/001	Conference Table	Conference	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
14	COVID-19/IMS/CT/420/002	Conference Table	Conference	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office	BEA Mountain	Good
15	COVID-19/IMS/WB/420/001	White board	White	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office		Good



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NATIONAL COORDINATOR OFFICE												
No	Asset Code	Asset Name	Asset Type	Product Name	Serial #	Mdel #	Year	BTU	Person Name	Location	Supplier	Condition
	COVID-19/IMS/P/297/001	HP Laserjet Printerr	aserjet pro MFP-M	HP	N/A	M477F DW	N/A	N/A	Mary T. Broh	National Coordinator Office		Good
16	COVID-19/IMS/WB/420/002	White board	White	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office		Good
17	COVID-19/IMS/FB/420/001	Flip Chart board	Flip	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office		Good
18	COVID-19/IMS/FB/420/002	Flip Chart board	Flip	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office		Good
19	COVID-19/IMS/P/297/002	HP laserjet Printer	aserjet pro MFP-M	HP	N/A	M477FD W	N/A	N/A	Support Staff	National Response Support Staff Office		Good
20	COVID-19/IMS/WS/420/001	Workstation	Double seated	N/A	N/A	N/A	N/A	N/A	Support Staff	National Response Support Staff Office		Good
COMPLIANCE OFFICE												
21	COVID-19/IMS/WS/420/002	Workstation	Double seated	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
22	COVID-19/IMS/WS/420/003	Workstation	Double seated	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
23	COVID-19/IMS/WS/420/004	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
24	COVID-19/IMS/WS/420/005	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
25	COVID-19/IMS/WS/420/006	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
26	COVID-19/IMS/WS/420/007	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Compliance Officer Office	BEA Mountain	Good
27	COVID-19/IMS/AC/031/001	Air Conditioner	Split Unit	HISENSE	N/A	AS18TG1	N/A	18,000		Compliance Officer Office	COVID	Good
28	COVID-19/IMS/AC/031/002	Air Conditioner	Split Unit	MIDEA	c417164570	MSMA-18C	N/A	18,000		Compliance Officer Office	COVID	Good



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NATIONAL COORDINATOR OFFICE												
No	Asset Code	Asset Name	Asset Type	Product Name	Serial #	Mdel #	Year	BTU	Person Name	Location	Supplier	Condition
	COVID-19/IMS/P/297/001	HP Laserjet Printerr	aserjet pro MFP-M	HP	N/A	M477FDW	N/A	N/A	Mary T. Broh	National Coordinator Office		Good
29	COVID-19/IMS/AC/031/003	Air Conditioner	Split Unit	HISENSE	N/A	AS18TG1	N/A	N/A		Hallway	COVID	Good
30	COVID-19/IMS/WS/420/008	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Hallway		Good
31	COVID-19/IMS/WS/420/009	Workstation	Single	N/A	N/A	N/A	N/A	N/A		Hallway		Good
LOGISTICS OFFICE												
33	COVID-19/IMS/P/297/003	Cannon Printer	3 IN 1	Cannon	WUK30869	MF631CN	2018	N/A		LOGISTICS OFFICE		Good

Annexure 6 (a): Withdrawals and deposits not seen in the General Ledger. (MOH Account #1502021904 (USD))

S/n	Date	Check #	Description	Withdrawals/Debit US\$
1	1/8/2020	1639	Annette Beikor	4,000.00
2	1/14/2020	1638	Annette Beikor	500.00
3	1/23/2020	1643	New Diagnostic Service Center	860.00
4	1/23/2020	1640	Nancy B. Jones	300.00
5	1/31/2020	1642	B. Bakai	300.00
6	2/6/2020	1641	L. S. Juasemai	220.00
7	2/20/2020	1656	M.Y. Howard	1,320.00
8	2/21/2020	1645	Npa	5,440.87
9	2/21/2020	1657	N.Y. Appleton	930.00



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10	3/3/2020	1660	N. Massaquoi	1,991.00
11	3/12/2020	1661	GLS-NAS Inc	2,000.00
12	3/18/2020	1664	E. W. Kweni	600.00
13	3/18/2020	1655	A. Beikor	830.00
14	3/23/2020	1665	Super Petroleum	1,793.60
15	3/25/2020	1652	Class Stationery	1,125.00
16	4/7/2020	1684	Entrance Phamaceutical Center	500,050.00
17	5/4/2020	1703	A.V. Appleton	250.00
18	5/11/2020	1663	Electrocity	400.00
19	5/12/2020	1707	A. Y. Appleton	413.00
20	5/20/2020	1710	City Dealeshinus Ed Car Center	22,500.00
Total				545,823.47

No.	Date	Check #	Description	Deposits/ Credit US\$
1	1/17/2020	00001374	DPS38197 CK00001374 IFO MOH	500,000.00
2	2/14/2020	836	DPS38815 CK0000836 IFO MOH	833.20
3	2/14/2020	1354	DPS38815 CK00001354 IFO MOH	1,200.00
4	3/27/2020	226571	Received from Tojushukai General Incomp Association Rep Flight Price ifo	4,678.00
5	4/17/2020	330665	DPS31666 CK0000330665 IFO MOH	23,345.99
Total				530,057.19



Annexure 6 (b) Withdrawals and deposits not seen in the General Ledger. (MOH Account # 1501008294 - LRD)

No.	Date	Check #	Description	Withdrawals/ Debit LD\$
1	1/27/2020	2082	G.B.Caine	68,986.80
2	1/31/2020	2081	Super Petroleum	96,000.00
3	2/5/2020	2083	A. Beikor	53,656.40
4	2/12/2020	2085	A. Y. Appleton	28,863.00
5	3/3/20	2089	J.N. Carson	50,743.28
6	3/3/20	2087	V.K. Lydia	29,388.00
7	3/4/20	2084	Graceland Int	152,295.00
8	3/5/20	2093	S. D. Mariama	186,124.00
9	3/6/20	2092	G.H. Norwu	57,012.72
10	3/12/20	2091	Graceland Int	546,300.00
11	3/18/20	2086	B. Annette	259,500.00
12	3/31/20	2094	N.C. Sanitors and Services	58,776.00
13	4/28/20	2134	Libra Sanitation	980,000.00
14	5/1/20	2138	S.George	78,400.00
15	5/18/20	2139	Graceful Cleaner Enter	1,202,506.00
16	5/20/20	2140	Auto Run General Spare Part	840,000.00
17	6/10/20	2144	G. M. Sam	15,760.00
18	6/12/20	2143	A. Luseni	59,100.00
19	6/12/20	2141	G2 Pharmacy	406,085.26
20	6/23/20	2142	Smart Office Solutions Inc.	194,750.00
21	6/24/20	2148	T. Kitich	39,400.00
22	6/25/20	2150	A.Y.Appleton	171,175.00
23	6/26/20	2149	N. Kobbohnyudue	26,595.00
Total				5,601,416.46



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No.	Date	Check #	Description	Withdrawals/ Debit LD\$
No.	Date	Check #	Description	Deposits/ Credit LD\$
1	2/5/2020	0828729	MOHSW Cash deposit	698,595.00
2	2/19/2020	DS66887	DS66887 Ck00000389 IFO MHSD	260,104.06
3	2/19/2020	DS66887	DS66887 Ck00000499 IFO FWD	336,574.42
4	3/2/2020	0827703	MOHSW Cash deposit	77,550.00
5	4/9/2020	0827738	MOHSW Cash deposit	514,545.00
Total				1,887,368.48

Annexure 7 (a): Advances to CHT without liquidation

Date	Check #	Payment Voucher #	Name	Amount US\$	Amount L\$
5/6/2020	14	COVID-19-PV-00024-FY19/20	Bomi CHT	2,250.00	
5/5/2020	11	COVID-19-PV-00017-FY19/20	Bong County Health System	2,250.00	
5/6/2020	10	COVID-19-PV-00022-FY19/20	Bong County Health System		295,500.00
5/5/2020	6	COVID-19-PV-00013-FY19/20	Gbarpolu CHT		295,500.00
5/5/2020	7	COVID-19-PV-00011-FY19/20	Gbarpolu CHT	2,250.00	
5/20/2020	37	COVID-19-PV-00071-FY19/20	Gbarpolu CHT		1,034,250.00
5/6/2020	14	COVID-19-PV-00027-FY19/20	Grand Bassa CHT		295,500.00
5/20/2020	36	COVID-19-PV-00070-FY19/20	Grand Bassa CHT		1,034,250.00
5/7/2020	3	COVID-19-PV-00030-FY19/20	Grand Bassa CHT	2,250.00	
5/5/2020	8	COVID-19-PV-00018-FY19/20	Grand Cape Mount County Health System		295,500.00



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Date	Check #	Payment Voucher #	Name	Amount US\$	Amount L\$
5/5/2020	9	COVID-19-PV-00014-FY19/20	Grand Cape Mount County Health System	2,250.00	
5/5/2020	2	COVID-19-PV-00002-FY19/20	Grand Gedeh CHT	2,250.00	
5/5/2020	2	COVID-19-PV-00005-FY19/20	Grand Gedeh CHT		295,500.00
5/5/2020	3	COVID-19-PV-00003-FY19/20	Grand Bassa	2,250.00	
4/3/2020	2119	MOH-00621-2019/20	Grand Gedeh County Health Team		556,477.32
5/5/2020	7	COVID-19-PV-00015-FY19/20	Grand Kru CHT		709,200.00
5/5/2020	8	COVID-19-PV-00012-FY19/20	Grand Kru CHT	5,400.00	
4/18/2020	2135	MOH-PV-02123-FY19/20	Grand Kru County Health Team		980,000.00
4/3/2020	2122	MOH-00624-2019/20	Grand Kru County Health Team		556,477.32
5/6/2020	13	COVID-19-PV-00026-FY19/20	Lofa County Health System		295,500.00
5/6/2020	15	COVID-19-PV-00029-FY19/20	Lofa County Health System	2,250.00	
5/5/2020	12	COVID-19-PV-00019-FY19/20	Margibi CHT	5,400.00	
5/6/2020	11	COVID-19-PV-00023-FY19/20	Margibi CHT		709,200.00
5/5/2020	5	COVID-19-PV-00010-FY19/20	Maryland CHT		709,200.00
5/5/2020	6	COVID-19-PV-00008-FY19/20	Maryland CHT	5,400.00	
4/3/2020	2121	MOH-00623-2019/20	Maryland County Health Team		556,477.32
5/5/2020	1	MOH-PV-02196-FY19/20	Montserrado CHT	30,0000.00	
5/5/2020	1	COVID-19-PV-00001-FY19/20	Montserrado CHT		
4/3/2020	2118	MOH-00620-2019/20	Montserrado County Health Team		752,477.32
5/5/2020	13	COVID-19-PV-00021-FY19/20	Nimba CHT	15,000.00	
5/6/2020	12..	COVID-19-PV-00025-FY19/20	Nimba CHT		1,970,000.66
4/3/2020	2117	MOH-00602-2019/20	Nimba County Health Team		556,477.32
5/5/2020	4	COVID-19-PV-00009-FY19/20	River Gee CHT		709,200.00
5/5/2020	5	COVID-19-PV-00006-FY19/20	River Gee CHT	5,400.00	



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Date	Check #	Payment Voucher #	Name	Amount US\$	Amount L\$
4/3/2020	2120	MOH-00622-2019/20	River Gee County Health Team		556,477.32
5/5/2020	9	COVID-19-PV-00020-FY19/20	Rivercess CHT		295,500.00
5/5/2020	10	COVID-19-PV-00016-FY19/20	Rivercess CHT	2,250.00	
5/5/2020	4	COVID-19-PV-00004-FY19/20	Sinoe CHT	5,400.00	
Total				92,250.00	13,458,663.92

Annexure 7 (b): Advances to MACs without liquidation

Date	Check #	Payment Voucher #	Name	Amount US\$	Amount L\$	Comments
6/23/2020	82	COVID-19-PV-00144-FY19/20	Liberia Broadcasting System	500.00		
4/10/2020	1692	MOH-PV-02087-FY19/20	Liberia Crusaders for Peace	5,000.00		
4/2/2020	2111	MOH-PV-02013-FY19/20	Liberia Drug Enforcement agency		487,682.76	
4/1/2020	1680	MOH-PV-01999-FY19/20	Liberia National Police	2,000.00		
4/1/2020	1680	MOH-PV-01999-FY19/20	Liberia National Police	15,000.00		
4/10/2020	2128	MOH-PV-02089-FY19/20	Ministry of Gender and Social Protection		1,470,000.00	
6/10/2020	51	COVID-19-PV-00105-FY19/20	Ministry of Information Culture and Tourism		5,527,471.91	
6/11/2020	53	COVID-19-PV-00113-FY19/20	Ministry of Information Culture and Tourism		1,972,000.00	
4/3/2020	2123	MOH-PV-02048-FY19/20	Ministry of Information Culture and Tourism		686,000.00	
4/13/2020	2132	MOH-PV-02093-FY19/20	Ministry of Information Culture and Tourism		2,116,800.00	
4/10/2020	2127	MOH-PV-02088-FY19/20	Ministry of National Defense		1,890,420.00	Confirmed but no liquidation report
4/11/2020	2131	MOH-PV-02092-FY19/20	Ministry of National Defense		5,292,000.00	
4/6/2020	2125	MOH-PV-02057-FY19/20	Ministry of Transport		686,000.00	
4/3/2020	2115	MOH-PV-02040-FY19/20	National Disaster Management Agency		980,000.00	Confirmed but no liquidation



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Date	Check #	Payment Voucher #	Name	Amount US\$	Amount L\$	Comments
						report
5/11/2020	25	COVID-19-PV-00053-FY19/20	National water Sanitation and Hygiene Commission		6,985,000.00	
Total				22,500.00	28,093,374.67	

Annexure 7 (c): Advances made to individual employees without liquidation

No.	Date	Payment voucher #	Check #	Name	US\$
1.	4/27/2020	02065	1688	Annette Beikor	5,686.00
Total					5,686.00

Annexure 8 (a) Taxes not remitted— US\$

No.	Supplier	Payment voucher #	Date	Check #	Voucher amount US\$	Tax Withheld		Total tax withheld
						2%	4%	
1	Bar 70 (Restaurant, Bar & catering services)	55	13-May-20	32	11,520.00	-	480.00	480.00
2	Bar 70 (Restaurant, Bar & catering services)	1926	23-Mar-20	1669	8,064.00	-	336.00	336.00
3	Bless 1Luxury Resort	129	13-Jun-20	71	26,766.16	525.84	-	525.84
4	Bless 1Luxury Resort	133	6/15/2020	73	39,513.60	806.40	-	806.40
5	Catherine D. Lawrence Catering Service	59	13-May-20	38	8,640.00	-	360.00	360.00
6	Executive Inn	148	24-Jun-20	85	11,613.85	-	483.91	483.91
7	Ganta Ambassador Guest House	64	15-May-20	36	6,056.40	123.60	-	123.60



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No.	Supplier	Payment voucher #	Date	Check #	Voucher amount US\$	Tax Withheld		Total tax withheld
8	Golden Key Hotel	1920	23-Mar-20	1670	19,600.00	400.00	-	400.00
9	JW Gbedze Beach and resort	58	13-May-20	33	11,760.00	240.00	-	240.00
10	Luyken Catering Services	2097	13-Apr-20	1694	4,800.00	-	200.00	200.00
11	MEMA Marketing Services Inc	49	11-May-20	27	8,452.50	172.50	-	172.50
12	Palm Spring Resort Liberia	138	18-Jun-20	77	218,340.00	4,460.00	-	4,460.00
13	Sharks Entertainment Center	134	26-Jun-20	74	35,571.01	727.97	-	727.97
14	Traveller Inn Guest House	180	30-Jun-20	102	32,486.40	-	1,353.60	1,353.60
Total					443,183.92	7,456.31	3,213.51	10,669.82

Annexure 8 (b): Taxes not remitted – L\$

No	Supplier	Payment voucher #	Date	Check #	Voucher amount US\$	Tax Withheld		Total tax withheld
						2%	4%	
1	Bar 70 (restuarnt, Bar and catering service)	56	13-May-20	27	1,576,000.00	1,512,960.00	-	63,040.00
2	Bar 70 (Restaurant, Bar and catering and services)	1930	23-Mar-20	2097	1,097,600.00	1,053,696.00	-	43,904.00
3	Bittar Construction Company Limited	153	24-Jun-20	73	15,017,554.36	14,717,203.28	300,351.08	-



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No	Supplier	Payment voucher #	Date	Check #	Voucher amount US\$	Tax Withheld		Total tax withheld
4	Bless 1 Luxury Resort	61	13-May-20	30	1,576,000.00	1,544,480.00	31,520.00	-
5	Bless 1 Luxury Resort	131	13-Jun-20	63	3,453,016.00	3,383,955.68	69,060.32	-
6	Bless 1 Luxury Resort	132	13-Jun-20	64	5,295,354.00	5,189,452.80	105,901.20	-
7	Catherine D. Lawrence catering service	60	13-May-20	29	1,182,000.00	1,134,720.00	-	47,280.00
8	Cook Shop Food Services	159	26-Jun-20	75	1,091,537.60	1,069,706.85	21,830.75	-
9	Executive Inn	147	24-Jun-20	70	1,588,840.46	1,525,286.84	-	63,553.62
10	Ganta Ambassdor Guest House	65	15-May-20	31	811,640.00	795,407.20	16,232.80	-
11	Golden Gate (Liberia) Inc.	152	24-Jun-20	72	2,691,020.00	2,637,199.60	53,820.40	-
12	H and A Corporation	156	26-Jun-20	74	1,648,732.00	1,615,757.40	32,974.60	-
13	JW Gbadeze Beach Resort	57	13-May-20	28	1,576,000.00	1,544,480.00	31,520.00	-
14	JW Gbedze Beach Resort	1970	26-Mar-20	2103	2,107,391.00	2,023,096.00	-	84,295.00
15	Kailondo Hotel	150	24-Jun-20	71	7,958,800.00	7,640,448.00	-	318,352.00
16	Melt Apartment	66	15-May-20	32	1,970,000.00	1,930,600.00	39,400.00	-
17	Mema`s Marketing services Inc	50	11-May-20	23	1,132,750.00	1,110,095.00	22,655.00	-
18	Ruth Catering service	51	11-May-20	24	2,068,500.00	1,985,760.00	-	82,740.00



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No	Supplier	Payment voucher #	Date	Check #	Voucher amount US\$	Tax Withheld		Total tax withheld
19	Traveler Inn Guest House	67	15-May-20	33	1,970,000.00	1,891,200.00	-	78,800.00
20	Traveler Inn Gusest House	181	30-Jun-20	88	4,444,320.00	4,266,547.20	-	177,772.80
21	Travellers Inn Guest House	1929	23-Mar-20	2096	1,448,831.92	1,390,878.72		57,953.20
Total					61,705,887.34	59,962,930.57	725,266.15	1,017,690.62

Annexure 8 (c): No taxes withheld – US\$

No.	Supplier	Payment voucher #	Date	Check #	Voucher amount US\$
1	Aminata and Sons Inc.	2148	27-Apr-20	1703	20,000.00
2	Cape Automotive Solutions	2146	27-Apr-20	1704	473.00
3	Executive Inn	38	8-May-20	20	48,000.00
4	Executive Inn	1593	12-Feb-20	1647	75,000.00
5	Gboni Enterprise Inc.	2060	6-Apr-20	1686	28,500.00
6	Golden Key Hotel	44	9-May-20	24	12,000.00
7	Interwood INC Atlantic beach Hotel	45	9-May-20	25	18,000.00
8	Jahyonnoh"s Lodge INC	38	8-May-20	23	20,615.00
9	Nyienah Enterprise	2095	13-Apr-20	1693	950.00
10	Palm Spring Resort Liberia	1958	25-Mar-20	1675	5,880.00
11	Palm Spring Resort Liberia	48	9-May-20	26	27,000.00
12	Prestige Engineering INC	63	15-May-20	37	2,950.00
13	Prestige Motors Corporation	101	3-Jun-20	55	941.00
14	RockStone	39	8-May-20	22	2,220.00
15	Shark's Entertainment Inc.	41	8-May-20	24	18,000.00



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No.	Supplier	Payment voucher #	Date	Check #	Voucher amount US\$
16	Smart Office Solutions Inc.	2143	27-Apr-20	1702	244.00
17	Super Petroleum Company	1937	23-Mar-20	1674	1,368.00
18	Super Petroleum Company	1746	3-Mar-20	1662	9,500.00
19	Termiziou son Business Center	35	8-May-20	19	7,950.00
20	Willmart Enterprises	1985	31-Mar-20	1679	2,957.00
Total					282,548.00

Annexure 8 (d): No taxes withheld – L\$

No.	Supplier	Payment voucher #	Date	Check #	Voucher amount US\$
1	Bittar Construction Company Limited	72	20-May-20	38	2,918,555.00
2	Bittar Construction Company Limited	2007	2-Apr-20	2108	1,176,000.00
3	Bittar Construction limited	2009	2-Apr-20	2109	1,225,000.00
4	Executive Inn	37	8-May-20	17	6,311,300.60
5	Freedom Water and Drilling Company	136	16-Jun-20	66	974,509.75
6	Golden Key Hotel	43	9-May-20	20	1,576,000.00
7	Graceland International Inc.	2004	1-Apr-20	2106	882,000.00
8	Interwood INC Atlantic Beach Hotel	46	9-May-20	21	2,364,000.00
9	M2 General Merchandise	2125	22-Apr-20	2136	1,285,760.00
10	Mena Marketing Service Inc.	2090	10-Apr-20	2129	926,000.00
11	Palm Spring Resort LIB.	1959	25-Mar-20	2099	768,320.00
12	Palm Spring Resort Liberia	47	9-May-20	22	3,546,000.00
13	Rockstone	40	8-May-20	18	1,486,365.00
14	Shark`s Entertainment inc	42	8-May-20	19	2,364,000.00
15	Shark's Entertainment Center	135	16-Jun-20	65	4,676,476.33
16	Termiziou son business center	69	20-May-20	35	3,624,800.00



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No.	Supplier	Payment voucher #	Date	Check #	Voucher amount US\$
17	Termiziou Son Business Center	102	3-Jun-20	50	985,000.00
Total					37,090,086.68

