



## Management Letter

### On the Audit of the Financial Statements of the Liberia Revenue Authority (LRA)

*For Fiscal Year ended 30 June 2016*



**Promoting Accountability of Public Resources**

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

**Monrovia, Liberia**  
January 2021

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January 25, 2021

Hon. Thomas Doe Nah  
Commissioner General  
Liberia Revenue Authority  
NASSACORP Building  
ELWA Junction, Paynesville  
Republic of Liberia

Dear Hon. Nah:

**RE: MANAGEMENT LETTER ON THE FINANCIAL STATEMENT AUDIT OF THE LIBERIA  
REVENUE AUTHORITY (LRA) FOR THE FISCAL PERIOD ENDED JUNE 30, 2016.**

The financial statements of Liberia Revenue Authority were subject to audit by the Auditor-General in keeping with Section 2.1.3 of the General Auditing Commission Act of 2014.

**INTRODUCTION**

The audit of the Liberia Revenue Authority for the fiscal period ended 30 June 2016 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 prepared by the LRA

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 Management of LRA. The responsibility of the Office of the Auditor General is to express an opinion on these financial statements.

## **MANAGEMENT TEAM**

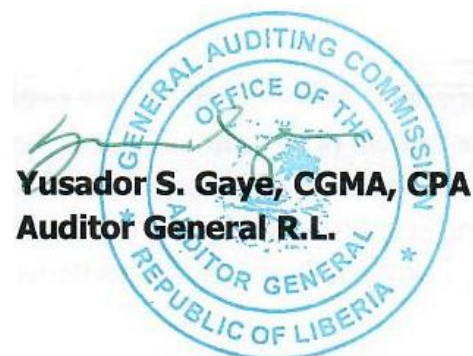
The Management Team of the LRA for the period of the audit included the following individuals.

<b>Name</b>	<b>Rank</b>	<b>Period</b>
Elfreda S. Tamba	Commissioner General	2014-2018
Oliver N. Rogers	Deputy Commissioner General Administrative Affairs	2014-2018
Dechcontee King-Sackey	Deputy Commissioner General Technical Affairs	2014-present
Kofi Abedu-Bentsi, Sr	Assistant Commissioner for Budget and Finance	2014-2018
James Kerkulah	Assistant Commissioner for Internal Audit	2014-present

The audit findings 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 and Management of LRA during the audit.



**Monrovia, Liberia**

January 2021

## ACRONYMS USED

Acronym	Meaning
AC	Assistant Commissioner
AG	Auditor General
AC B&F	Assistant Commissioner for Budget & Finance
ACIA	Assistant Commissioner for Internal Audit
ACHR	Assistant Commissioner for Human Resources
CAG	Comptroller & Accountant General
CG	Commissioner General
CGMA	Certified Global Management Accountant
CPA	Certified Public Accountant
DCGAA	Deputy Commissioner General Administrative Affairs
DCGToA	Deputy Commissioner General Technical Affairs
FY	Fiscal Year
GAC	General Auditing Commission
GOL	Government of Liberia
HRMP	Human Resource Management Policy
IAD	Internal Audit Department
IPSAS	International Public Sector Accounting Standards
IT	Information Technology
LRA	Liberia Revenue Authority
MFDP	Ministry of Finance & Development Planning
NCB	National Competitive Bidding
PAC	Public Accounts Committee
PFM	Public Finance Management
PPCC	Public Procurement Concession Commission
PPCA	Public Procurement Concession Act
PV	Payment Voucher
PV #	Payment Voucher Number
RFQ	Request for Quotation
OAG	Office of the Audit General
SS	Single Source
NCB	National Competitive Bidding

## 1 DETAILED FINDINGS AND RECOMMENDATIONS

### 1.1 Financial Related Matters

#### 1.1.1 Travel – Allowance

##### Observation

- 1.1.1.1 Rule 29 of the Government Revised Travel Ordinance 2016/2017 requires that upon return from abroad, officials are required to submit to the Financials Regulations Unit of the Ministry of Finance and Development Planning a Travel settlement form as per Annexure II and copy of certificates for workshops, Seminars, etc., Used ticket stubs, Copy of passport within 14days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second tour is performed immediately after return from the first tour, the second advance may be granted with the specific written approval of the official concerned explaining the reasons thereof.
- 1.1.1.2 Furthermore, Rule 30 of the Government Revised Travel Ordinance 2016/2017 requires that no future travel advances shall be processed to any official from an institutions in which an official from a previous trip has not submitted the Travel settlement form and attachments with the expiry of the 14days deadline in Rule 29, the entire travel advance shall be recovered from those who fail to submit the travel settlement form on return from their visit abroad and those who subsequently leave the service of the Government.
- 1.1.1.3 During the conduct of the audit, there was no evidence that a total of US\$5,319.60 paid to eleven (11) LRA staff and officials as daily substance allowance was retired. **See table 1 for details.**

**Table 1: Unretired Foreign Travel Advances**

No.	Date	Name of Personnel(s)	Voucher #	CHK#	Amount US\$
1	16-Oct-15	FRANCIS DOPOH	FY2015/2016-130	348896	250.00
2	May 25 2016	GEGEH WILLIAM	FY2015/2016-595-USD	531222	800.00
3	May 25 2016	MICHEAL S. WOODS	FY2015/2016-595-USD	531224	800.00
4	11-May-16	DARLINGSTONE Y. TALERY	FY2015/2016-577-USD	531180	350.00
	11-May-16	AMBROSE F. BONNEY	FY2015/2016-577-USD	531181	350.00
6	8-Mar-16	CHUPEE HOWE	FY2015/2016-462-USD	471036	250
7	26-Apr-16	ALBERT K. PETERS	FY2015/2016-555-USD	531113	350.00
8	8-Mar-16	MASSA CLARA GOBA	FY2015/2016-463-USD	471037	850

No.	Date	Name of Personnel(s)	Voucher #	CHK#	Amount US\$
9	14-Dec-15	ELFRIEDA STEWART TAMBA	FY2015/2016-371-USD	446520	350.00
10	May 25 2016	MOHAMMED MOMOH KIAWEN	FY2015/2016-595-USD	531223	800.00
11	4-Sep-15	RANDALL WASHINGTON	FY2015/2016-47	348830	169.60
<b>Total</b>					<b>5,319.60</b>

### Risk

1.1.1.4 The authenticity of the travels cannot be assured in the absence of a retirement.

### Recommendation

1.1.1.5 The Management of LRA should ensure that staff and officials retire travel advances in keeping with the travel ordinance.

### Management's Response

1.1.1.6 *Actually, majority of the staff have retired their DSA and others are being pushed to do same but the auditors did not contact our Protocol Section which is in charge of DSA rates and retirement issues. Management has started administrative action in the form of payroll deductions for noncompliant staff. All noncompliant staff have been notified by email of their obligations to retire their DSAs and the process is on-going. Documentary evidence are available for these assertions. The auditors may have thought that DSA retirement documents should be attached to the payment vouchers they reviewed whereas, at LRA, DSA retirement documents are separately kept by the Protocol Section which, as we said earlier, handles DSA rates and retirement issues.*

### Auditor General's response

1.1.1.7 LRA Management's assertion is not backed by any documentary evidence. Therefore, we maintain our finding and recommendation.

## 1.1.2 Operational Budget

### Observation

1.1.2.1 Section E.6 of the Public Finance Management Regulations of 2009 requires a head of government agency to exercise budgetary control over the activities of the government agency in accordance with the regulations and the procedures for budgetary control should be stated in the entity's accounting instructions.

1.1.2.2 During the audit, it was observed the LRA Management did not provide evidence that its operations for the fiscal year under audit was guided or controlled by a detailed operational budget duly approved by its board of directors.

**Risk**

1.1.2.3 The lack of a detailed operational budget could lead to discretionary payments.

**Recommendation**

1.1.2.4 The Management of LRA should provide copy of its approved operational budget used to guide its fiscal year 2015/2016 activities.

**Management's Response**

1.1.2.5 *The Board adopted the budget that was approved by the Legislature.*

**Auditor General's Position**

1.1.2.6 LRA Management's assertion alludes to the fact that there was no detailed budget because the budget approved by the Legislature, grant LRA a lump sum amount only. Therefore we maintain our position

**1.1.3 Third Party Payment**

**Observation**

1.1.3.1 Section B.28 of the PFM Regulation of 2009 states "a payment shall be made only to the persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment".

1.1.3.2 During the audit, it was observed that the LRA Management paid the total amount of US\$1,190.00 in the names of four employees of the Liberia Institute of Public Administration (LIPA) instead of making the payment directly to LIPA for services rendered by the entity. There was no evidence of an authorization duly and legally requesting LRA to make the payment to these employees. **See table 2 below for details.**

**Table 2: Third party payment**

Date	Payee	Voucher Number	Check number	Amount US\$
01-Jun-2016	Abraham Y. Sheriff	PV# 606	Ck#00531245	365.00
01-Jun-2016	Augustine T. Sayeh	PV# 606	Ck#00568310	275.00
01-Jun-2016	Lucy B. Bondo	PV# 606	Ck#00568309	275.00
01-Jun-2016	Alfred A. Zayzay	PV# 606	Ck#00568311	275.00
<b>Total</b>				<b>1,190.00</b>

**Risk**

1.1.3.3 Making payments to third party is a violation of the PFM Regulation which could lead to the misappropriation of the amount intended for LIPA.

**Recommendation**

1.1.3.4 The Management of LRA should provide explanations for authorizing payments to individual employees of LIPA for services rendered by LIPA.



**Management’s Response**

1.1.3.5 *This payment was authorized and instructed by the Deputy Commissioner for Administrative Affairs as Honorarium to be paid directly to the LIPA staff.*

**Auditor General’s Position**

1.1.3.6 Making payments to individuals for service rendered rather than to institutions that rendered the service is a breach of the PFM Regulation. Therefore, the Deputy Commissioner General for Administrative Affairs should be held liable for breach of the regulation.

**1.1.4 Withholding Taxes**

**Observation**

1.1.4.1 Section II Part O.24 of the PFM Regulations of the PFM Act of 2009 requires the head of government agencies to ensure his accounts are properly maintained and correct at all times.

1.1.4.2 During the audit, a variance of US\$1,134.76 was observed between the amount of taxes withheld from payment on medical insurance by the LRA Management and the amount recalculated by the GAC. **See table 3 below for details.**

**Table 3: Variance on Medical Insurance Tax withheld**

<b>Total Amount Paid net of tax US\$ (A)</b>	<b>Total Gross Amount Paid US\$ (A/98%)=(B)</b>	<b>Tax withheld per GAC calculation US\$ (B*2%)=C</b>	<b>Tax remitted to GOL US\$ (D)</b>	<b>Difference not disclosed US\$ (B-C)=D</b>
180,978.56	184,672.00	3,693.44	2,558.68	1,134.76

1.1.4.3 Errors in tax calculations could deny the Government of Liberia (GoL) of much needed resources.

**Recommendation**

1.1.4.4 The Management of LRA should remit the variance to the consolidated account.

**Management’s Response**

1.1.4.5 *Noted. We will remit said difference to government.*

**Auditor General’s position**

1.1.4.6 We acknowledge LRA Management’s acceptance of our finding and recommendation. The Management of LRA should submit copy of remittance receipt to the Office of the Auditor General upon issuance of this report.

## 1.1.5 Exchange Difference

### Observation

- 1.1.5.1 Cash basis IPSAS as Adopted by the Government of Liberia requires the treatment of exchange difference as follows: An entity should disclose the amount of exchange differences included as reconciling items between opening and closing cash balances for the period
- 1.1.5.2 Governments and government entities may have transactions in foreign currencies such as borrowing an amount of foreign currency or purchasing goods and services where the purchase price is designated as a foreign currency amount. They may also have foreign operations and transfer cash to and receive cash from those foreign operations. In order to include foreign currency transactions and foreign operations in financial statements the entity must express cash receipts, payments and balances in reporting currency terms.
- 1.1.5.3 Unrealized gains and losses arising from changes in foreign currency exchange rates are not cash receipts and payments. However, the effect of exchange rate changes on cash held in a foreign currency is reported in the statement of cash receipts and payments in order to reconcile cash at the beginning and the end of the period. This amount is presented separately from cash receipts and payments and includes the differences, if any, had those cash receipts payments and balances been reported at end-of-period exchange rates.
- 1.1.5.4 It was observed during the audit that the financial statements did not show the amount of the exchange difference separately on the face of the financial statements nor was it disclosed as required by the standard.

### Risk

- 1.1.5.5 The users of financial statements may not make informed decisions if exchanged difference is not disclosed separately and only summed up into operation expense.

### Recommendation

- 1.1.5.6 The Management of LRA should provide explanation of the treatment of the exchange difference in the financial statement.

### Management's Response

- 1.1.5.7 *Noted, going forward, the exchange difference (loss/gain) will be stated on the face of the financial.*

### Auditor General's Response

- 1.1.5.8 We acknowledge LRA Management's acceptance of our recommendation and recommendation. We will follow up in subsequent audit.

## 1.1.6 Procurement Plan

### Observation

- 1.1.6.1 Section 40 (1) and (2) of the Amended and Restated PPC Act 2005, states that “ (1)All Procuring Entities shall undertake procurement planning, with a view to achieving maximum value for public expenditure and the other objects of this Act.
- 1.1.6.2 (2) For each fiscal year the Procurement Unit shall prepare a draft annual procurement plan for goods, works and services for use by the Procuring Entity in the Procuring Entity’s budgeting process. Upon budget approval, the Procurement Unit shall prepare an annual procurement plan for goods, works and services in accordance with the Procuring Entity’s approved programs and budget and furnish it to the Procurement Committee.”
- 1.1.6.3 During the audit, a difference of US\$ 55,618 was observed between the approved procurement plan and the financial statement for Guard and Security Services. **See table 4 below.**

**Table 4: Variance between procurement plan and ledger amount**

Amount per approved procurement plan US\$ (A)	Amount per financial statement US\$ ( B)	Difference US\$ (C)=(A-B)
147,000.00	203,218.00	55,618.00

### Risk

- 1.1.6.4 The procurement of services above the planned and approved amount could lead to misapplication of LRA’s resources.

### Recommendation

- 1.1.6.5 The Management of the LRA should provide explanation with documentations for the difference.

### Management’s Response

- 1.1.6.6 *The initial contract for Security Guard Services for FY 2015/2016 to LRA started April 1, 2015 and ends on the 31st of April 2016, covering the contract amount of U\$183,000.00. Upon the completion of the contract, the period of three (3) months extension was required to complete the fiscal year. In this regard, there was a contract extension for the period of three (3) months beginning April 1, 2016 to June 30, 2016, covering the contract amount of U\$79,793.00.*
- 1.1.6.7 *Note: The contract that commences April 1, 2015 and ends on the 31st of April 2016 started FY 2014/2015 therefore, if three months are deducted from that contract and the extension is added to that difference the total amount will be US\$217,043.00*

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

- 1.1.6.8 The assertion made by the LRA Management does not address the audit finding. Therefore, we maintain our finding and recommendation.

## **1.2 Administrative Related Matters**

### **1.2.1 Accounting System**

#### **Observation**

- 1.2.1.1 Regulation A.6 of the PFM Act of 2009 states 'A Head of government agency, who is satisfied that it is necessary to introduce special accounting systems in that Government agency, shall apply to the Minister for a systems review to be conducted in order to determine the most suitable system to be used consistent with the Treasury and Accounting Instructions.
- 1.2.1.2 (2) Any new accounting system shall include the detailed control arrangements to be applied to ensure the integrity of the financial statements.
- 1.2.1.3 (3) Any new accounting system introduced shall be consistent with the provisions of the Public Finance Management Act, 2009, Treasury and Accounting Instructions, IPSAS and these Regulations.
- 1.2.1.4 (4) The Minister shall review the merit of each case, provide advice and grant approval where applicable.
- 1.2.1.5 It was observed during the audit that the LRA Management used Microsoft Excel application to record its accounting entries. The system has no detailed control arrangements for restricted access in the processing of financial transactions to ensure the integrity of the financial statements. This is a repeat audit query.

#### **Risk**

- 1.2.1.6 A manual transaction processing exposes the LRA's financial statements to the risk of misstatements due error or fraud.

#### **Recommendation**

- 1.2.1.7 The Management of LRA should ensure the acquisition of accounting or financial reporting software to process its accounting transactions.

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

- 1.2.1.8 *Noted. An accounting software was procured and installed; however, the server hosting the accounting system crashed and is being restored.*

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

- 1.2.1.9 The assertion made by the LRA Management is not backed by any documentary evidence. Going forward, the LRA management should ensure that the accounting processes are automated.

## ANNEXURE

### Annexure 2: Transport Equipment Listing-Vehicle

No	Manufacturer	Model	Color	Vin Number	Acquisition Date	Acquired By	New Plate	Cost	Plate	GSA Code	Vehicle Type	Insurance Cert. No
1	Nissan- Pickup	Hardbody-2014	RED	ADNCPUD22Z0046736	July 15, 2015	LRA	LB-1830	\$ 29, 500.00	RL-3768	04--09	Pickup	20613
2	Nissan- Pickup	Hardbody	Blue	ADNCPUD22Z0047057	August 6, 2015	LRA	LB-1875	\$ 29, 500.00	RL-3772	04--19	Pickup	20612
3	Nissan- Pickup	Hardbody	Blue	ADNCPUD22Z0047006	August 6, 2015	LRA	LB-1880	\$ 29, 500.00	RL-3773	04-21	Pickup	20611
4	Nissan- Pickup	Hardbody	Blue	ANDCPUD22Z0047126	August 6, 2015	LRA	LB-1881	\$ 29, 500.00	RL-3774	04--22	Pickup	20610
5	Nissan- Pickup	Hardbody	Blue	ANDCPUD22Z0046792	August 6, 2015	LRA	LB-1879	\$ 29, 500.00	RL-3776	04-20	Pickup	20609
6	Nissan- Pickup	Hardbody	Blue	ANDCPUD22Z0046855	August 6, 2015	LRA	LB-1867	\$ 29, 500.00	RL-3777	04--14	Pickup	20697
7	Nissan- Pickup	Hardbody	Blue	ANDCPUD22Z0047097	August 6, 2015	LRA	LB-1871	\$ 29, 500.00	RL-3779	01--06	Pickup	20606
8	Nissan- Pickup	Hardbody	Blue	ANDCPUD22Z0045018	August 6, 2015	LRA	LB-1872	\$ 29, 500.00	RL-3775	04--17	Pickup	NIL
9	Renault	Logan	White	VF14SRAP453093127	August 10, 2015	LRA	LB-1852	\$ 12, 400.00	RL-3784	01-15	Sedan	20565
10	Renault	Logan	White	VF14SRAP453093138	August 10, 2015	LRA	LB-1838	\$ 12, 400.00	RL-3786	01--05	Sedan	20562
11	Renault	Logan	White	VF14SRAP453093126	August 10, 2015	LRA	LB-1854	\$ 12, 400.00	RL-3785	01--17	Sedan	20561
12	FORD	FIGO-2011	RED	MAJ1XXMRJ1BY52660	August 14, 2015	LRA	LB-1845	\$22,924.00	RL-3799	01-13	Sedan	20560
13	FORD	FIGO-2011	RED	MAJ1XXMRJ1BY52665	August 14, 2015	LRA	LB-1846	\$22,924.00	RL-3794	01-14	Sedan	20600
14	FORD	FIGO-2011	RED	MAJ1XXMRJ1BL45958	August 14, 2015	LRA	LB-1841	\$22,924.00	RL-3798	01-09	Sedan	20599
15	FORD	FIGO-2011	RED	MAJ1XXMRJ1BY10739	August 14, 2015	LRA	LB-1851	\$22,924.00	RL-3939	01--14	Sedan	20598
16	FORD	FIGO-2015	White	MAJ1XXMRJ1FL43971	August 14, 2015	LRA	LB-1820	\$22,924.00	NIL	01--01	Sedan	20597
17	FORD	ECOSPORT-2014	RED	MAJBXXMRKBDE07923	August 14, 2015	LRA	LB-1812	\$22,924.00	RL-3762	02-12	SUV	20586
18	FORD	ECSPORT-2014	RED	MAJBXXMRKBK69423	August 14, 2015	LRA	LB-1825	\$22,924.00	RL-3763	02-18	SUV	20585
19	FORD	ECOSPORT-2014	RED	MAJBXXMRKBK69424	August 14, 2015	LRA	LB-1840	\$22,924.00	RL-3765	02-20	SUV	20584
20	Ford	ECOSPORT-2014	BLUE	MAJBXXMRKBEL12811	August 14, 2015	LRA	LB-1819	\$25,694.00	RL-3796	02-16	SUV	20559
21	Ford	ECOSPORT-2014	BLUE	MAJBXXMRKBDE11314	August 14, 2015	LRA	LB-1807	\$25,694.00	RL-3797	02--07	SUV	20582
22	Ford	ECOSPORT-2014	BLUE	MAJBXXMRKBEBEY23211	August 14, 2015	LRA	LB-1808	\$25,694.00	RL-3940	02--09	SUV	20625



Management Letter On the  
 Audit of the Financial Statements of the Liberia Revenue Authority (LRA)  
 For Fiscal Year ended 30 June 2016

No	Manufacturer	Model	Color	Vin Number	Acquisition Date	Acquired By	New Plate	Cost	Plate	GSA Code	Vehicle Type	Insurance Cert. No
23	Ford	ECOSPORT-2014	BLUE	MAJBXXMRKBEL22860	August 14, 2015	LRA	LB-1833	\$25,694.00	RL-3941	02--21	SUV	20624
24	Ford	ECOSPORT-2014	BLUE	MAJBXXMRKBEL12812	August 14, 2015	LRA	LB-1813	\$25,694.00	RL-3795	02-13	SUV	20623
25	Renault	Logan	RED	VF14SRAP453071196	August 19, 2015	LRA	LB-1858	\$ 12, 400.00	RL-3781	20-Jan	Sedan	20574
26	Renault	Logan	RED	VF14SRAP453093136	August 19, 2015	LRA	LB-1868	\$ 12, 400.00	RL-3782	23-Jan	Sedan	20573
27	Renault	Logan	RED	VF14SRAP453071197	August 19, 2015	LRA	LB-1834	\$ 12, 400.00	RL-3780	01-06	Sedan	20573
28	Renault	Logan	RED	VF14SRAP453071194	August 19, 2015	LRA	LB-1850	\$ 12, 400.00	RL-3789	13-Jan	Sedan	20571
29	Renault	Logan	RED	VF14SRAP453071186	August 19, 2015	LRA	LB-1870	\$ 12, 400.00	RL-3783	24-Jan	Sedan	20570
30	Renault	Logan	RED	VF14SRAP453093137	August 19, 2015	LRA	LB-1876	\$ 12, 400.00	RL-3755	25-Jan	Sedan	20569
31	Renault	Logan	RED	VF14SRAP453093135	August 19, 2015	LRA	LB-1853	\$ 12, 400.00	RL-3954	16-Jan	Sedan	20568
32	Renault	Logan	RED	VF14SRAP453093139	August 19, 2015	LRA	LB-1856	\$ 12, 400.00	RL-3957	01--18	Sedan	20567
33	Renault	Logan	RED	VF14SRAP453071178	August 19, 2015	LRA	LB-1857	\$ 12, 400.00	RL-3956	01--19	Sedan	20566
<b>Total</b>								<b>\$311,862</b>				

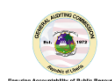
**Annexure 3: Transport Equipment Listing-Motor bikes**

NO	Manufacturer	Acquisition Date	Model	Cost	Color	Acquisition	Assignment Date	Vin Number	Plate	GSA Code	Vehicle Type
1	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ002052	RL-1336	GSA-LRA-MC-17	M/BIKE
2	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ002080	RL-1337	GSA-LRA-MC-18	M/BIKE
3	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ002035	RL-1338	GSA-LRA-MC-19	M/BIKE
4	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ002037	RL-1339	GSA-LRA-MC-20	M/BIKE
5	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001047	RL-1340	GSA-LRA-MC-21	M/BIKE
6	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001950	RL-1341	GSA-LRA-MC-22	M/BIKE
7	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001057	RL-1342	GSA-LRA-MC-23	M/BIKE
8	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ002050	RL-1343	GSA-LRA-MC-24	M/BIKE
9	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001055	RL-1344	GSA-LRA-MC-25	M/BIKE
10	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001040	RL-1345	GSA-LRA-MC-26	M/BIKE
11	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001028	RL-1346	GSA-LRA-MC-27	M/BIKE
12	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001075	RL-1347	GSA-LRA-MC-28	M/BIKE
13	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ002048	RL-1348	GSA-LRA-MC-29	M/BIKE



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NO	Manufacturer	Acquisition Date	Model	Cost	Color	Acquisition	Assignment Date	Vin Number	Plate	GSA Code	Vehicle Type
14	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001038	RL-1349	GSA-LRA-MC-30	M/BIKE
15	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ002049	RL-1352	GSA-LRA-MC-31	M/BIKE
16	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ002039	RL-1353	GSA-LRA-MC-32	M/BIKE
17	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001056	RL-1354	GSA-LRA-MC-33	M/BIKE
18	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001944	RL-1355	GSA-LRA-MC-34	M/BIKE
19	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001789	RL-1356	GSA-LRA-MC-35	M/BIKE
20	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001790	RL-1357	GSA-LRA-MC-36	M/BIKE
21	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001779	RL-1358	GSA-LRA-MC-37	M/BIKE
22	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001786	RL-1359	GSA-LRA-MC-38	M/BIKE
23	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001796	RL-1365	GSA-LRA-MC-39	M/BIKE
24	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001793	RL-1366	GSA-LRA-MC-40	M/BIKE
25	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001029	RL-1367	GSA-LRA-MC-41	M/BIKE
26	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001827	RL-1368	GSA-LRA-MC-42	M/BIKE
27	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001819	RL-1370	GSA-LRA-MC-44	M/BIKE
28	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001946	RL-1371	GSA-LRA-MC-45	M/BIKE
29	TVS	July 6, 2015	2014	US \$1200.00	BLUE	LRA	N/A	MKZS2N1H6FJ001794	RL-1372	GSA-LRA-MC-46	M/BIKE
30	TVS	July 6, 2015	2014	US \$1200.00	BLUE	LRA	N/A	MKZS2N1H6FJ002058	RL-1373	GSA-LRA-MC-47	M/BIKE
31	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ002033	RL-1374	GSA-LRA-MC-48	M/BIKE
32	TVS	July 6, 2015	2014	US \$1200.00	BLUE	LRA	N/A	MKZS2N1H6FJ002042	RL-1375	GSA-LRA-MC-49	M/BIKE
33	TVS	July 6, 2015	2014	US \$1200.00	BLUE	LRA	N/A	MKZS2N1H6FJ001788	RL-1376	GSA-LRA-MC-50	M/BIKE
34	TVS	July 6, 2015	2014	US \$1200.00	RED	LRA	N/A	MKZS2N1H6FJ001820	RL-1383	GSA-LRA-MC-51	M/BIKE
35	TVS	July 6, 2015	2014	US \$1200.00	BLUE	LRA	N/A	MKZS2N1H6FJ0011797	RL-1378	GSA-LRA-MC-52	M/BIKE
36	TVS	July 6, 2015	2014	US \$1200.00	BLUE	LRA	N/A	MKZS2N1H6FJ002057	RL-1379	GSA-LRA-MC-53	M/BIKE
37	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005135	LB-1505	GSA-LRA-06	M/BIKE
38	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005169	LB-1506	GSA-LRA-07	M/BIKE
39	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005163	LB-1507	GSA-LRA-08	M/BIKE
40	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005133	LB-1508	GSA-LRA-09	M/BIKE
41	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005167	LB-1509	GSA-LRA-10	M/BIKE



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NO	Manufacturer	Acquisition Date	Model	Cost	Color	Acquisition	Assignment Date	Vin Number	Plate	GSA Code	Vehicle Type
42	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005140	LB-1510	GSA-LRA-11	M/BIKE
43	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005148	LB-1511	GSA-LRA-12	M/BIKE
44	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005160	LB-1512	GSA-LRA-13	M/BIKE
45	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005174	LB-1513	GSA-LRA-14	M/BIKE
46	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005151	LB-1514	GSA-LRA-15	M/BIKE
47	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005161	LB-1515	GSA-LRA-16	M/BIKE
48	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005154	LB-1517	GSA-LRA-18	M/BIKE
49	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005170	LB-1518	GSA-LRA-19	M/BIKE
50	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005137	LB-1519	GSA-LRA-20	M/BIKE
51	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005155	LB-1521	GSA-LRA-22	M/BIKE
52	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005152	LB-1522	GSA-LRA-23	M/BIKE
53	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005164	LB-1523	GSA-LRA-24	M/BIKE
54	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005147	LB-1524	GSA-LRA-25	M/BIKE
55	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005150	LB-1525	GSA-LRA-26	M/BIKE
56	TVS	July 6, 2015	2016	US \$1200.00	RED	LRA	N/A	MKZS3N1H6GJ005166	LB-1526	GSA-LRA-27	M/BIKE
<b>Total</b>				<b>US\$67,200.00</b>							

