



Management Letter

On the Financial Statement Audit of the Liberia Revenue Authority (LRA)

For Fiscal Year ended 30 June 2018



Promoting Accountability of Public Resources

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

Monrovia, Liberia
January 2021

Table of Contents

1	DETAILED FINDINGS AND RECOMMENDATIONS	6
1.1	Financial Statement Presentation	6
1.1.1	Real Estate Block Mapping Project	6
1.1.2	Unapproved Payments Voucher	7
1.1.3	Travel Allowance	8
1.2	Administrative Issues	8
1.2.1	Accounting System	8
	ANNEXURES	10

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 Revenue Authority
(LRA) for the Fiscal period ended June 30, 2018**

The financial statements of Liberia Revenue Authority (LRA) were subject to audit by the Auditor-General in terms of provisions of Section 2.1.3 of the General Auditing Commission Act of 2014.

INTRODUCTION

The audit of the Liberia Revenue Authority for the year ended 30 June 2018 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; such as the Public Finance Management (PFM) Act of 2009, the Public Procurement Concession (PPC) Act of 2010 and the Revenue Code of Liberia Act Of 2000 / Consolidated Tax Amendments Act of 2010.

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.

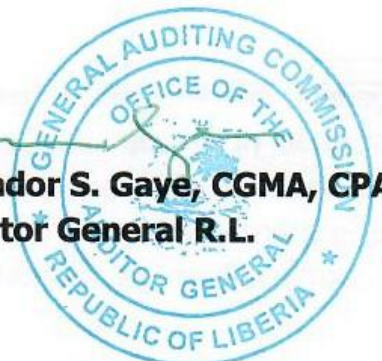
Name	Rank	Period
Thomas Doe Nah	Commissioner General	2018-present
Oliver N. Rogers	Deputy Commissioner General Administrative Affairs	2014-2018
Dechcontee King-Sackey	Deputy Commissioner General Technical Affairs	2014-present
Ord-siejepo Jlateh	Assistant Commissioner for Budget and Finance	2018-present
James Kerkulah	Assistant Commissioner for Internal Audit	2014-present

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

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff and Management of LRA during the audit.


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



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
SCRIP	Statement of Cash Receipts and Payments
SCP	Statement of Cash Position
SCBA	Statement of Comparison Budget and Actual
ERMCD	Enterprise Risk Management Compliance Department

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Statement Presentation

1.1.1 Real Estate Block Mapping Project

Observation

- 1.1.1.1 1.1.3.1. Section 40 (1) & (2) of the PPC Act of 2005 as Amended and Restated in 2010 states (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.
- 1.1.1.2 (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. The plan shall include.
- (a) A brief description of each planned procurement contract;
 - (b) The estimated cost of each planned procurement contract;
 - (c) The procurement method to be used; and (d) Processing steps and time schedules'
- 1.1.1.3 During the audit it was observed that the Statement of Comparison of Budget and Actual Amounts showed the LRA Management did not budget for its Special Project (Real Estate Block Mapping); nonetheless the entity disbursed US\$84,573 for the Real Estate Block Mapping Project undertakings.

Risk

- 1.1.1.4 Off budget expenditure could be discretionary which could deny the LRA from achieving its objectives.

Recommendation

- 1.1.1.5 The Management of LRA should provide explanations for the off-budget expenditure.

Management's Response

- 1.1.1.6 *We acknowledge this observation. However, MFDP had earlier committed to providing funding for the project but said funding did not materialize.*
- 1.1.1.7 *This was an on - going project that began in previous fiscal years and continued into the period being audited. The LRA was indebted to the foot soldiers on the field and they had to be paid.*

Auditor General's Response

- 1.1.1.8 A budget is a financial plan for a defined period, often one year. It may also include planned sales volumes and revenues, resource quantities, costs and expenses, assets, liabilities and cash flows. The LRA Management should have budgeted for Special Project (Real Estate Block Mapping) data collection activities. Going forward all payments should be budgeted for in accordance with the PFM Act of 2009. Therefore, we maintain our finding.

1.1.2 Unapproved Payments Voucher

Observation

- 1.1.2.1 Section I Part A.15 of the PFM Regulation for the PFM Act of 2009 requires the head of a government agency to exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks.
- 1.1.2.2 During the conduct of the audit, it was observed that various vouchers totalling US\$49,579.40 for Security Guard Service, Office Building Rental, Revenue Enforcement, Residential Property Allowance and Local Training were without appropriate approvals. **See table 1 below.**

Table 1: Unapproved Voucher Payments

Voucher Date	Voucher Number	Amount US\$
August 7, 2017	003	1,244.60
January 24, 2018	240	17,254.80
December 21, 2017	150	5,626.00
August 1, 2017	039	135.00
August 1, 2017	038	720.00
January 26, 2018	255	8,100.00
January 26, 2018	256	8,100.00
August 15, 2017	044	8,400.00
Total		49,579.40

Risk

- 1.1.2.3 The authenticity of the transaction could be in doubt in the absence of the required approval.

Recommendation

- 1.1.2.4 The Management of LRA should provide reasons for making payments without the required approvals

Management's Response

- 1.1.2.5 *The auditors are referring to the face of the vouchers which inadvertently were not signed by the approver. However, supporting documents attached to these vouchers were approved by responsible authorities at every step of the process. The requests for payment were duly authorized. Checks were signed by the authorized signatories. All of these constitute valid approval/authorization for payment.*

Auditor General's Position

- 1.1.2.6 We acknowledge LRA Management's acceptance of our finding. Going forward the necessary systems and controls established to guide the operations of LRA should be unconditionally adhered to.

1.1.3 Travel Allowance

Observation

- 1.1.3.1 GOL Revised Travel Ordinance 2016/2017, policy on domestic travel by officials and employees of the Government of Liberia, count 12 states that upon completion of the travel, officials shall submit to the Minister of Finance and Development Planning, the travel settlement form per annexure ii and valid receipts for expenditures up to 80% of the per diem received within 5 working days of their return.
- 1.1.3.2 During the audit it was observed that a total of LD\$5,361,500.00 disbursed as daily subsistence allowance (DSA) and per diems for 202 employees on domestic travels to several counties was not retired **See annexure 1.**

Risk

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

Recommendation

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

Management's Response

- 1.1.3.5 *The LRA has a Protocol Unit that handles travels and retains related retirement documents. That is why the retirement documents are not attached to the payment vouchers. However, we have gathered significant number of the retirement documents and the process is ongoing.*

Auditor General's Position

- 1.1.3.6 We acknowledge LRA Management's acceptance of our finding and recommendation. We will follow up on the retirement of travel advance ongoing in our next audit.

1.2 Administrative Issues

1.2.1 Accounting System

Observation

- 1.2.1.1 It was observed the LRA uses 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.
- 1.2.1.2 The Management of LRA did not provide evidence of its intent or commitment to graduate from a manual accounting system to an automated one that would reduce the risk of errors and or fraud and enhance its quality of reporting in spite of the growth in its financial activities

Risk

- 1.2.1.3 A manual system for an entity of this size and volume of transactions exposes the LRA's financial statements to the risk of incompleteness, inaccuracies and misstatements that could be unintentional or intentional.

Recommendation

- 1.2.1.4 The Management of LRA should endeavour to acquire accounting or financial reporting software to process its financial accounting transactions.

Management's Response

- 1.2.1.5 *Noted. An accounting software was procured and installed but crashed due to server failure during the testing phase. The situation is being corrected.*

Auditor General's Position

- 1.2.1.6 The LRA Management's assertion is not back by any documentary evidence. Going forward, the LRA should endeavour to automate its accounting processes.

ANNEXURES

Annexure 1: Domestic Travel DSA not retired

No.	Date	Name of Personnel(s)	Voucher #	CK#	LRD Amount
1	Aug.8,2017	George Fahnboto	FY2017/2018-054/LRD	10001485	140,000
2	Aug.8,2017	Gassim M. Kamara	FY2017/2018-054/LRD	10001485	120,000
3	Aug.8,2017	Morris A. Kamara	FY2017/2018-054/LRD	10001485	32,000
4	Aug.8,2017	Darlington G. Dahn	FY2017/2018-054/LRD	10001485	32,000
5	Aug.8,2017	Shedrick Allison	FY2017/2018-054/LRD	10001485	32,000
6	Sept.14,2017	Sumo Kalaplee	FY2017/2018-155/LRD	10001717	75,000
7	Sept.14,2017	Richard S. Martin	FY2017/2018-155/LRD	10001717	42,000
8	Sept.14,2017	Hensley G. Lomie	FY2017/2018-155/LRD	10001717	42,000
9	Sept.14,2017	Henry Z. Cooper	FY2017/2018-155/LRD	10001717	42,000
10	Sept.14,2017	Roland Woheel	FY2017/2018-155/LRD	10001717	35,000
11	Aug. 4,2017	Thomas Jallah	FY2017/2018-047/LRD	10001471	53,000
12	Aug. 4,2017	Patrick G. Lamin	FY2017/2018-047/LRD	10001471	36,000
13	Aug. 4,2017	Wilba Giddings	FY2017/2018-047/LRD	10001471	36,000
14	Aug. 4,2017	Jacob Amulhin1	FY2017/2018-047/LRD	10001471	30,000
15	Mar 9, 2018	Rufus G. Mahn	FY2017/2018-363/LRD	10002464	427,000
16	Mar 9, 2018	Josephus B. Ketter	FY2017/2018-363/LRD	10002464	282,500
17	Mar 9, 2018	Garfield A. Konnah	FY2017/2018-363/LRD	10002464	282,500
18	Mar 9, 2018	Stephen Y. Miller	FY2017/2018-363/LRD	10002464	282,500
19	3-Apr-18	Phil Dixon	FY2017/2018-385/LRD	10002549	
20	3-Apr-18	Wilma Sampson	FY2017/2018-385/LRD	10002550	21,000
21	3-Apr-18	Alexander D. George	FY2017/2018-385/LRD	10002551	21,000
22	3-Apr-18	George Woodter	FY2017/2018-385/LRD	10002552	21,000
23	3-Apr-18	Joseph Nah	FY2017/2018-385/LRD	10002553	21,000
24	3-Apr-18	Enad Harris	FY2017/2018-385/LRD	10002554	21,000
25	3-Apr-18	Jerry Nyepon	FY2017/2018-385/LRD	10002555	21,000
26	3-Apr-18	Gebah Jabateh	FY2017/2018-385/LRD	10002557	21,000

*Management Letter on the Financial Statements
Audit of the Liberia Revenue Authority
For Fiscal Year ended 30 June 2018*

No.	Date	Name of Personnel(s)	Voucher #	CK#	LRD Amount
27	3-Apr-18	James Forkpa	FY2017/2018-385/LRD	10002558	21,000
28	3-Apr-18	David Forkpah	FY2017/2018-385/LRD	10002559	21,000
29	3-Apr-18	Facia Massaquoi	FY2017/2018-385/LRD	10002560	21,000
30	3-Apr-18	Jetteh Browne	FY2017/2018-385/LRD	10002561	21,000
31	3-Apr-18	Izetta F. Martin	FY2017/2018-385/LRD	10002562	21,000
32	3-Apr-18	Bernard Neuville	FY2017/2018-385/LRD	10002563	21,000
33	3-Apr-18	Michael Hoff	FY2017/2018-385/LRD	10002564	21,000
34	3-Apr-18	Belleh T. Kollie	FY2017/2018-385/LRD	10002556	21,000
35	1-Jun-18	Ephraim Miller	FY2017/2018-424/LRD	10002750	18,000
36	1-Jun-18	Arthur T. Bloh	FY2017/2018-424/LRD	10002751	18,000
37	1-Jun-18	J. Roudolph Bai	FY2017/2018-424/LRD	10002752	18,000
38	1-Jun-18	Henry Tengbeh	FY2017/2018-424/LRD	10002753	18,000
39	1-Jun-18	Marvekeh Sanoe	FY2017/2018-424/LRD	10002754	18,000
40	1-Jun-18	Zubah Akoi	FY2017/2018-424/LRD	10002755	18,000
41	1-Jun-18	Samuel Morlu	FY2017/2018-424/LRD	10002756	18,000
42	1-Jun-18	Lewis Bryant	FY2017/2018-424/LRD	10002757	18,000
43	1-Jun-18	Deahtay Gunpul	FY2017/2018-424/LRD	10002758	18,000
44	1-Jun-18	Anthony G. McGill III	FY2017/2018-424/LRD	10002760	18,000
45	1-Jun-18	Tarpeh L.U-Sayee	FY2017/2018-424/LRD	10002759	18,000
46	1-Jun-18	Thomas W. Bryant	FY2017/2018-424/LRD	10002765	18,000
47	1-Jun-18	James K. Kollie	FY2017/2018-424/LRD	10002762	18,000
48	1-Jun-18	Eric Z. Mensah	FY2017/2018-424/LRD	10002767	18,000
49	1-Jun-18	James Wiles	FY2017/2018-424/LRD	10002785	18,000
50	1-Jun-18	Laso Gray	FY2017/2018-424/LRD	10002782	18,000
51	1-Jun-18	Harrison J. Gleekeh	FY2017/2018-424/LRD	10002783	18,000

*Management Letter on the Financial Statements
Audit of the Liberia Revenue Authority
For Fiscal Year ended 30 June 2018*

No.	Date	Name of Personnel(s)	Voucher #	CK#	LRD Amount
52	24-Jul-17	WODO O. NELSON	FY2017/2018-027/LRD	10001429	18,000
53	24-Jul-17	PERRY D. NYOUN	FY2017/2018-027/LRD	10001430	18,000
54	24-Jul-17	THOMAS MULBAH	FY2017/2018-027/LRD	10001431	18,000
55	24-Jul-17	Bennett C. Bull	FY2017/2018-027/LRD	10001432	18,000
56	24-Jul-17	Morris Kiazolu	FY2017/2018-027/LRD	10001433	18,000
57	24-Jul-17	Joseph Barzee	FY2017/2018-027/LRD	10001434	18,000
58	24-Jul-17	S. Alphonso Geweh	FY2017/2018-027/LRD	10001435	18,000
59	24-Jul-17	Ambrose F. Boima	FY2017/2018-027/LRD	10001436	18,000
60	24-Jul-17	Martor Zubah	FY2017/2018-027/LRD	10001437	18,000
61	24-Jul-17	Mairama M. Kamara	FY2017/2018-027/LRD	10001438	18,000
62	24-Jul-17	Harris N. Gonpue	FY2017/2018-027/LRD	10001439	18,000
63	24-Jul-17	Flomo Z. Beyan	FY2017/2018-027/LRD	10001440	18,000
64	24-Jul-17	James Flomo	FY2017/2018-027/LRD	10001442	18,000
65	24-Jul-17	Samuel Z. Kollie	FY2017/2018-027/LRD	10001443	18,000
66	24-Jul-17	Eric Moore	FY2017/2018-027/LRD	10001444	18,000
67	24-Jul-17	Ernest C. Moore	FY2017/2018-027/LRD	10001445	18,000
68	24-Jul-17	Toe Watson	FY2017/2018-027/LRD	10001446	18,000
69	24-Jul-17	Christopher T. Jackson	FY2017/2018-027/LRD	10001447	15,000
70	24-Jul-17	Lawrence Banks	FY2017/2018-027/LRD	10001448	15,000
71	24-Jul-17	Kelvin G. Myers	FY2017/2018-027/LRD	10001449	15,000
72	24-Jul-17	Lamie Perry	FY2017/2018-027/LRD	10001450	15,000
73	24-Jul-17	Arthur R. Cooper	FY2017/2018-027/LRD	10001451	15,000
74	17-Jan-18	EPHRIAM M. MILLER	FY2017/2018-328/LRD	10002290	18,000
75	17-Jan-18	Authur T. Bloh	FY2017/2018-328/LRD	10002291	18,000
76	17-Jan-18	Henry Tengbeh	FY2017/2018-328/LRD	10002292	18,000
77	17-Jan-18	J. Roudolph Bai	FY2017/2018-328/LRD	10002293	18,000

*Management Letter on the Financial Statements
Audit of the Liberia Revenue Authority
For Fiscal Year ended 30 June 2018*

No.	Date	Name of Personnel(s)	Voucher #	CK#	LRD Amount
78	17-Jan-18	Marvekeh Sanoe	FY2017/2018-328/LRD	10002294	18,000
79	17-Jan-18	Zubah Akoi	FY2017/2018-328/LRD	10002295	18,000
80	17-Jan-18	Samuel Morlu	FY2017/2018-328/LRD	10002296	18,000
81	17-Jan-18	Lewis Bryant	FY2017/2018-328/LRD	10002297	18,000
82	17-Jan-18	Deahtay Gunpul	FY2017/2018-328/LRD	10002298	18,000
83	17-Jan-18	Nicholas B. Doe	FY2017/2018-328/LRD	10002299	18,000
84	17-Jan-18	Samuel F. Gardea	FY2017/2018-328/LRD	10002300	15,000
85	17-Jan-18	James K. Kollie	FY2017/2018-328/LRD	10002301	15,000
86	17-Jan-18	Morris F. Kollie	FY2017/2018-328/LRD	10002302	15,000
87	17-Jan-18	Eric Z. Mensah	FY2017/2018-328/LRD	10002303	15,000
88	17-Jan-18	Tarpeh L.U-Sayee	FY2017/2018-328/LRD	10002304	18,000
89	17-Jan-18	James W. Wiles	FY2017/2018-328/LRD	10002305	15,000
90	17-Jan-18	Harrison J. Gleekeh	FY2017/2018-328/LRD	10002306	15,000
91	25-Sep-17	EPHRIAM M. MILLER	FY2017/2018-176/LRD	10001815	18,000
92	25-Sep-17	Peter T. Solo	FY2017/2018-176/LRD	10001816	18,000
93	25-Sep-17	Wolobah D. Selma	FY2017/2018-176/LRD	10001817	18,000
94	25-Sep-17	J. Roudolph Bai	FY2017/2018-176/LRD	10001818	18,000
95	25-Sep-17	Marvekeh Sanoe	FY2017/2018-176/LRD	10001819	18,000
96	25-Sep-17	Zubah Akoi	FY2017/2018-176/LRD	10001820	18,000
97	25-Sep-17	Samuel Morlu	FY2017/2018-176/LRD	10001821	18,000
98	25-Sep-17	Lewis Bryant	FY2017/2018-176/LRD	10001822	18,000
99	25-Sep-17	Isaac F. Tengbeh	FY2017/2018-176/LRD	10001823	18,000
100	25-Sep-17	Deahtay Gunpul	FY2017/2018-176/LRD	10001824	18,000
101	25-Sep-17	Tarpeh L. U-Sayee	FY2017/2018-176/LRD	10001825	18,000
102	25-Sep-17	Nicholas B. Doe	FY2017/2018-176/LRD	10001826	18,000
103	25-Sep-17	Samuel F. Gardea	FY2017/2018-176/LRD	10001827	18,000

*Management Letter on the Financial Statements
Audit of the Liberia Revenue Authority
For Fiscal Year ended 30 June 2018*

No.	Date	Name of Personnel(s)	Voucher #	CK#	LRD Amount
104	25-Sep-17	James K. Kollie	FY2017/2018-176/LRD	10001828	15,000
105	25-Sep-17	Thomas W. Bryant	FY2017/2018-176/LRD	10001829	15,000
106	25-Sep-17	James W. Wiles	FY2017/2018-176/LRD	10001830	15,000
107	25-Sep-17	Henry Taylor	FY2017/2018-176/LRD	10001831	15,000
108	25-Sep-17	Morris F. Kollie	FY2017/2018-176/LRD	10001832	15,000
109	25-Sep-17	Harrison J. Gleekeh	FY2017/2018-176/LRD	10001833	15,000
110	5-Oct-17	THOMAS J. MULBAH	FY2017/2018-211/LRD	10001924	18,000
111	5-Oct-17	Perry D. Nyoun	FY2017/2018-211/LRD	10001925	18,000
112	5-Oct-17	Florence K. Gofan	FY2017/2018-211/LRD	10001926	18,000
113	5-Oct-17	Roland G. Brooks	FY2017/2018-211/LRD	10001927	18,000
114	5-Oct-17	Wahn G. Cooper	FY2017/2018-211/LRD	10001928	18,000
115	5-Oct-17	Ambrose F. Boima	FY2017/2018-211/LRD	10001929	18,000
116	5-Oct-17	Bennett C. Bull	FY2017/2018-211/LRD	10001930	18,000
117	5-Oct-17	Flomo Z. Beyan	FY2017/2018-211/LRD	10001931	18,000
118	5-Oct-17	Samuel Z. Kollie	FY2017/2018-211/LRD	10001932	18,000
119	5-Oct-17	Martor Zubah	FY2017/2018-211/LRD	10001933	18,000
120	5-Oct-17	Morris Kiazolu	FY2017/2018-211/LRD	10001934	18,000
121	5-Oct-17	James Flomo	FY2017/2018-211/LRD	10001935	18,000
122	5-Oct-17 5-Oct-17	Joseph J. Barzee	FY2017/2018-211/LRD	10001936	18,000
123	5-Oct-17	Harris N. Gonpue	FY2017/2018-211/LRD	10001937	18,000
124	5-Oct-17	Wodo O. Nelson	FY2017/2018-211/LRD	10001938	18,000
125	5-Oct-17	Tamba Quinquir	FY2017/2018-211/LRD	10001939	18,000
126	5-Oct-17	Christopher T. Jackson	FY2017/2018-211/LRD	10001940	15,000
127	5-Oct-17	Arthur R. Cooper	FY2017/2018-211/LRD	10001941	15,000
128	5-Oct-17	Lamie Perry	FY2017/2018-211/LRD	10001942	15,000
129	5-Oct-17	Lawrence Banks	FY2017/2018-211/LRD	10001943	15,000

*Management Letter on the Financial Statements
Audit of the Liberia Revenue Authority
For Fiscal Year ended 30 June 2018*

No.	Date	Name of Personnel(s)	Voucher #	CK#	LRD Amount
130	5-Oct-17	Kelvin G. Myers	FY2017/2018-211/LRD	10001944	15,000
131	5-Oct-17	Franklin Dumbar	FY2017/2018-211/LRD	10001945	15,000
132	5-Oct-17	Jerome R. Kollie	FY2017/2018-211/LRD	10001946	15,000
133	20-Nov-17	ISAAC B. STEVENS	FY2017/2018-282/LRD	10002153	15,000
134	20-Nov-17	SCHOLASTICA N. NIMLEY	FY2017/2018-282/LRD	10002154	15,000
135	20-Nov-17	GENTRY CARTER	FY2017/2018-282/LRD	10002155	15,000
136	13-Feb-18	VARNEY A. YENGBEH	FY2017/2018-346/LRD	10002397	42,000
137	13-Feb-18	JOSEPH A. ZEZE	FY2017/2018-346/LRD	10002398	42,000
138	13-Feb-18	Aaron A. Kanneh	FY2017/2018-346/LRD	10002399	42,000
139	13-Feb-18	Victor G.B. Smith	FY2017/2018-346/LRD	100023400	42,000
140	10-Jul-17	ALPHA A.S. KENNETH	FY2017/2018-005/LRD	10001386	24,000
141	10-Jul-17	ERICSON S. KABA,	FY2017/2018-005/LRD	10001387	24,000
142	10-Jul-17	Momo J. Cole	FY2017/2018-005/LRD	10001388	20,000
143	9-Oct-17	JAMES B. KOKULO	FY2017/2018-215/LRD	10001952	24,000
144	9-Oct-17	DERRICK NYUMAH	FY2017/2018-215/LRD	10001953	24,000
145	9-Oct-17	CATHERINE TUAH	FY2017/2018-215/LRD	10001954	18,000
146	4-Aug-17	THOMAS JALLAH	FY2017/2018-047/LRD	10001474	53,000
147	4-Aug-17	PATRICK G. LAMIN	FY2017/2018-047/LRD	10001475	36,000
148	4-Aug-17	Wilba Giddings	FY2017/2018-047/LRD	10001476	36,000
149	4-Aug-17	Jacob Amulhin	FY2017/2018-047/LRD	10001477	30,000
150	7-Aug-17	RICHARD S. MARTIN	FY2017/2018-052/LRD	10001482	3,000
151	7-Aug-17	SEBWE NABWE	FY2017/2018-052/LRD	10001483	3,000
152	7-Aug-17	Diarus S. Kezele	FY2017/2018-052/LRD	10001484	2,500
153	18-Dec-17	Munda B. Cuput	FY2017/2018-311/LRD	10002232	4,000
154	18-Dec-17	Samuel B. Karto	FY2017/2018-311/LRD	10002233	2,500
155	18-Dec-17	Catherine Tuah	FY2017/2018-315/LRD	10002234	3,000

*Management Letter on the Financial Statements
Audit of the Liberia Revenue Authority
For Fiscal Year ended 30 June 2018*

No.	Date	Name of Personnel(s)	Voucher #	CK#	LRD Amount
156	17-Jan-18	THOMAS J. MULBAH	FY2017/2018-326/LRD	10002243	18,000
157	17-Jan-18	PERRY D. NYOUN	FY2017/2018-326/LRD	10002244	18,000
158	17-Jan-18	Florence K. Gofan	FY2017/2018-326/LRD	10002245	18,000
159	17-Jan-18	Roland G. Brooks	FY2017/2018-326/LRD	10002246	18,000
160	17-Jan-18	S.Alphonso F. Geweh	FY2017/2018-326/LRD	10002247	18,000
161	17-Jan-18	Ambrose F. Boima	FY2017/2018-326/LRD	10002248	18,000
162	17-Jan-18	Bennett C. Bull	FY2017/2018-326/LRD	10002249	18,000
163	17-Jan-18	Flomo Z. Beyan	FY2017/2018-326/LRD	10002250	18,000
164	17-Jan-18	Samuel Z. Kollie	FY2017/2018-326/LRD	10002251	18,000
165	17-Jan-18	David S. Nyalah	FY2017/2018-326/LRD	10002252	18,000
166	17-Jan-18	Morris Kiazolu	FY2017/2018-326/LRD	10002253	18,000
167	17-Jan-18	James Flomo	FY2017/2018-326/LRD	10002254	18,000
168	17-Jan-18	Joseph J. Barzee	FY2017/2018-326/LRD	10002255	18,000
169	17-Jan-18	Harris N. Gonpue	FY2017/2018-326/LRD	10002256	18,000
170	17-Jan-18	Wodo O. Nelson	FY2017/2018-326/LRD	10002257	18,000
171	17-Jan-18	Tamba Quinquir	FY2017/2018-326/LRD	10002258	18,000
172	17-Jan-18	Mariama M. Kamara	FY2017/2018-326/LRD	10002259	18,000
173	17-Jan-18	Reuben S. Nimely	FY2017/2018-326/LRD	10002260	18,000
174	17-Jan-18	Lamie Perry	FY2017/2018-326/LRD	10002261	15,000
175	17-Jan-18	Lawrence Banks	FY2017/2018-326/LRD	10002262	15,000
176	17-Jan-18	Christopher T. Jackson	FY2017/2018-326/LRD	10002263	15,000
177	17-Jan-18	Franklin Dunbar	FY2017/2018-326/LRD	10002264	15,000
178	17-Jan-18	Jerome B. Kollie	FY2017/2018-326/LRD	10002265	15,000
179	17-Jan-18	Thomas J. Mulbah	FY2017/2018-327/LRD	10002266	18,000
180	17-Jan-18	Florence K. Gofan	FY2017/2018-327/LRD	10002266	18,000

*Management Letter on the Financial Statements
Audit of the Liberia Revenue Authority
For Fiscal Year ended 30 June 2018*

No.	Date	Name of Personnel(s)	Voucher #	CK#	LRD Amount
181	17-Jan-18	Roland G. Brooks	FY2017/2018-327/LRD	10002266	18,000
182	17-Jan-18	S.Alphonso F. Geweh	FY2017/2018-327/LRD	10002266	18,000
183	17-Jan-18	Ambrose F. Boima	FY2017/2018-327/LRD	10002266	18,000
184	17-Jan-18	James Flomo	FY2017/2018-327/LRD	10002266	18,000
185	17-Jan-18	Joseph J. Barzee	FY2017/2018-327/LRD	10002266	18,000
186	17-Jan-18	Emiel P. Johnson	FY2017/2018-327/LRD	10002266	18,000
187	17-Jan-18	Wodo O. Nelson	FY2017/2018-327/LRD	10002266	18,000
188	17-Jan-18	Tamba Quinquir	FY2017/2018-327/LRD	10002266	18,000
189	17-Jan-18	Mariama M. Kamara	FY2017/2018-327/LRD	10002266	18,000
190	17-Jan-18	Reuben S. Nimely	FY2017/2018-327/LRD	10002266	18,000
191	17-Jan-18	Authur R. Cooper	FY2017/2018-327/LRD	10002266	18,000
192	17-Jan-18	Lawrence Banks	FY2017/2018-327/LRD	10002266	18,000
193	17-Jan-18	Christopher T. Jackson	FY2017/2018-327/LRD	10002266	18,000
194	17-Jan-18	Franklin Dunbar	FY2017/2018-327/LRD	10002266	18,000
195	17-Jan-18	Kelvin G. Myers	FY2017/2018-327/LRD	10002266	18,000
196	17-Jan-18	Jerome B. Kollie	FY2017/2018-327/LRD	10002266	18,000
197	17-Jan-18	Authur T. Bloh	FY2017/2018-327/LRD	10002266	15,000
198	17-Jan-18	Henry Tengbeh	FY2017/2018-327/LRD	10002266	15,000
199	17-Jan-18	J. Rudolph Bai	FY2017/2018-327/LRD	10002266	15,000
200	17-Jan-18	Marvekeh Sanoe	FY2017/2018-327/LRD	10002266	15,000
201	17-Jan-18	Zubah Akoi	FY2017/2018-327/LRD	10002266	15,000
202	17-Jan-18	Samuel Morlu	FY2017/2018-327/LRD	10002266	15,000
Total					5,361,500