



## Management Letter

### **On The Financial Statement Audit of the Public Financial Management Reforms for Institutional Strengthening Project (PFMRISP)**

*For the Period Ended June 30, 2021*



**Promoting Accountability of Public Resources**

**Monrovia, Liberia**  
December 2021

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

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### **Acronyms/Abbreviations/Symbols**

<b>Acronyms/Abbreviations/Symbol</b>	<b>Meaning</b>
ACCA	Association of Chartered Certified Accountants
A/C#	Account Number
AG	Auditor General
APA	Assistant Project Accountant
BEP	Bid Evaluation Penal
CBL	Central Bank of Liberia
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
CPA	Certified Public Accountant
GAC	General Auditing Commission
GoL	Government of Liberia
IDA	International Development Association
MFDP	Ministry of Finance and Development Planning
PFMRISP	Public Financial Management Reforms for Institutional Strengthening Project
IPSAS	International Public Sector Accounting Standards
M & E	Monitoring and Evaluation
MSC	Ministerial Steering Committee
PFM Act	Public Finance Management Act
PFMU	Project Financial Management Unit
PMU	Project Management Unit
PPC Act	Public Procurement & Concessions Act
PPCC	Public Procurement and Concessions Commission
PV	Payment Voucher
SPA	Senior Project Accountant
US\$	United States Dollar

December 31, 2021

Mr. Vee Musa Fofana

**Manager**

**Project Management Unit (PMU)**

Ministry of Finance and Development Planning (MFDP)

Monrovia, Liberia

Dear Mr. Fofana:

**Re: Management Letter on the Financial Statement Audit of the Public Financial Management Reforms for Institutional Strengthening Project (PFMRISP) for the period July 1, 2020 to June 30, 2021.**

The financial statements of the Public Financial Management Reforms for Institutional Strengthening Project (PFMRISP) are subject to audit by the Auditor-General in terms of Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as in accordance with the Engagement Term of Reference (ToR).

### **Introduction**

The audit of the PFMRISP for the fiscal period ended June 30, 2021 has been completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

### **Audit Scope and Methodology**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) as well as the Engagement (Audit) Terms of Reference. These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual Financial Statements.

An audit includes:

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

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

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

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

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

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

### **APPRECIATION**

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

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

**Monrovia, Liberia**

December 2021

## 1 DETAILED FINDINGS AND RECOMMENDATIONS

### 1.1 Financial Statements Issues

#### 1.1.1 Financial Statement Not Reconciled to Ledger Figure

##### Observation

- 1.1.1.1 Section 1.3.27 of IPSAS Cash Basis of Accounting requires that “financial statements shall present information that is: (a) Understandable; (b) Relevant to the decision-making and accountability needs of users; (c) A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial statement in that it is: (i) Complete; (ii) Neutral and (iii) Free from material error;”
- 1.1.1.2 An analysis of the figures reported in the financial statements and figures reported in the general ledger revealed a variance of US\$ US\$23,308.61. **See table 1 below for details.**

**Table 1: Financial Statement Not Reconciled to Ledger Figure**

Financial Statement figure <b>A</b>	3,973,089
General Ledger figure <b>B</b>	3,949,780.39
<b>Variance C=A-B</b>	<b>23,308.61</b>

##### Risk

- 1.1.1.1 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.
- 1.1.1.2 A misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements.

##### Recommendation

- 1.1.1.1 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.
- 1.1.1.3 The Management of PFMU should adjust the financial statements by the variance observed between the financial statements and general ledger.

##### Management’s Response

- 1.1.1.4 *We reconciled the Financial Statement to the Ledger accounts as per the auditor query and please see attached for your consideration. **See Exhibit I***

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

- 1.1.1.5 We acknowledge Management's acceptance of our findings and recommendation and the subsequent adjustment of the financial statements.

### **1.1.2 Non-remittance of withholding taxes**

#### **Observation**

- 1.1.2.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates that "within 10 days after the last day of the month, a payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month".
- 1.1.2.2 Section 905(m) also states that "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to section 52 penalty for late payment and failure to pay".
- 1.1.2.3 It was observed during the audit that the PFMU Management disbursed a total amount of US\$ 53,522.20 to several vendors for goods and services procured without evidence that withholding taxes were deducted and subsequently remitted to the Liberia Revenue Authority (LRA). **See annexure 1 below for details.**

#### **Risk**

- 1.1.2.4 Failure to remit taxes withheld, could deny GoL of much needed tax revenue.
- 1.1.2.5 Management of the PFMU may be in noncompliance with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay. Please see Section 52 of the Revenue Code of Liberia as reference above.
- 1.1.2.6 Non remittance of withholding taxes may lead to overstatement of the cash book and subsequently the financial statements.

#### **Recommendation**

- 1.1.2.7 The Management of PFMU should facilitate full remittance of withholding taxes to the LRA in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000.
- 1.1.2.8 The Management of PFMU should adjust the cash book by the total value of the non-remitted withholding taxes and restate the financial statements with the adjusted cash balance.

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

- 1.1.2.9 *PFMU has worked and continue to engage with the stakeholders regarding the provision of GOL flag receipt as evidence of tax payment. The LRA has indicated that the PFMU is not regarded as one of her Collectorates that can issue flag receipt. The issuance of flag receipts will have to go through various approvals levels and in their wisdom, the PFMU cannot issue a flag receipt for the reasons given above.*

1.1.2.10 *Notwithstanding, LRA has encouraged PFMU to ensure that tax payments are made on behalf of consultants and vendors to the General Revenue account via the LRA tax remittance forms which will be captured by their system and the consultant or vendor can later claim their tax credit and or flag receipt from the LRA system.*

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

1.1.2.11 The Project Management's response did not adequately address the audit findings. Therefore, we maintain our findings and recommendation.

### **1.1.3 Third Party Payment**

#### **Observation**

1.1.3.1 Section 6.4.1 of PFMU Financial Procedure Manual requires that "All payment vouchers and checks shall be written in the name of the beneficiary that appears on the supporting documents."

1.1.3.2 It was observed during the audit that payments amounting to US\$ 2,821 were made as DSA for participants of workshops in the name of MFDP staffs instead of the beneficiaries' names. **See table 2 below for details.**

**Table 2: Third Party Payment**

Transaction Date	Voucher Number	Description	Description	Check Number	Amount in USD	General Comments
11/11/2020	2021/127	Joseph Fahnbulleh DSA	RCU operations fully supported	01177449	401.00	Third party payment
5/11/2021	2021/493	M. Sannoh pmt fr trans	Relf persnl - supp IFMIS & PFM	1436457	2,420.00	Third party payment; no evidence of receipt.
<b>Total</b>					<b>2,821.00</b>	

#### **Risk**

1.1.3.3 Paying cash to employee for subsequent disbursement to project staffs may facilitate misappropriation of funds.

#### **Recommendation**

1.1.3.4 PFMU Management should ensure that payments are made directly to beneficiaries or authorized representative.

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

1.1.3.5 *The payments to Joseph Fahnbulleh was for his DSA and not third party payments. This amount was intended to facilitate his trip for the said exercise. The payment to Mulbah Sannoh was for smaller activities to be carried out in Margibi , Kakata City and the said amount was fully accounted for as required. Please see the attached documents and liquidation report. **See Exhibit IV.***



### Auditor General's Position

1.1.3.6 The check written to Mulbah K. Sannoh represents payment of transportation allowance for participants attending at IFMIS workshop. Therefore, this transaction qualifies third party payment. Hence, we maintain our findings and recommendation.

### 1.1.4 Transaction Without Supporting Documentation

#### Observation

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

1.1.4.2 Additionally, section 9.1 of the World Bank procurement regulations states that "The Borrower shall retain all documentation, and shall furnish such documentation to the Bank upon request, with respect to each contract subject to post review, according to the requirements of the Legal Agreement. This documentation shall include, but is not limited to: a. complaints, the signed original of the contract and all subsequent amendments or addenda, b. the Bids/Proposals evaluation report, and the recommendation for award; and c. the payment invoices or certificates, as well as the certificates for inspection, delivery, completion, and acceptance of Goods, Works, and Non-Consulting Services, for examination by the Bank or by its consultants/auditors".

1.1.4.3 During the audit, the PFMU Management made payments amounting to US\$24,599 without adequate supporting documentation.

1.1.4.4 Additionally, several payments amounting to US\$63,893.95 were made without supporting documents. **See tables 3 (a) and (b) below for details.**

**Table 3 (a): Payment Without Adequate Supporting Documents**

Transaction Date	Voucher Number	Description	Check Number	Amount in US	General Comments
5/11/2021	2021/490	Elijah J. Sebleh DSA	01436454	24,200.00	More recipients listed than the check amount.
6/30/2021	PRP/060	RCU petty cash onhand		170.00	No evidence of receipt.
3/30/2021	PRP/048	RCU pettypcash on hand		129.00	No evidence of receipt.
6/30/2021	PRP/059	IFMIS petty cash onhand		100.00	No evidence of receipt.
<b>Total</b>				<b>24,599</b>	

**Table 3 (b): Transaction Without Supporting Documents**

Transaction Date	Voucher Number	Description	Description	Amount in USD
2/19/2021	2021/358	Payroll Migration	Consulting Services	36,734.00
3/19/2021	2021/396	DSA fr GDS training	Training	13,130.00
9/17/2020	2021/056	J. Mart Inc. office furni	Goods - Furniture	3,114.34
4/16/2021	2021/445	S. DasBarwa 10% Tax	Consulting Services	1,957.50
5/12/2021	2021/499	The Attached Listed Names	Operating Costs	1,680.00
7/2/2020	2021/004	D. Hill Tax May&Jun,2020	Consulting Services	1,111.11
12/9/2020	2021/235	M. J. McCay DSA	Operating Costs	900.00
5/31/2021	PRP/052	Bk charges fr May, 2021	Operating Costs	793.00
6/30/2021	PRP/063	Reinstatement of staff tax	Operating Costs	700.00
10/29/2020	PRP/032	Bng bk charges fr Oct,20	Operating Costs	601.00
6/20/2021	2021/388	L.Taylor Tax fr Feb, 2021	Consulting Services	555.00
6/30/2021	PRP/058	PMU petty cash onhand	Operating Costs	514.00
7/9/2020	2020/168	Stationery fr PFM May&Jun	Operating Costs	423.36
7/2/2020	2021/004	E. Johnson tax June, 2020	Consulting Services	400.00
1/18/2021	2021/269	Petty Cash :Repair & Main	Operating Costs	396.00
2/26/2021	PRP/040	Bng bank chrgs fr Feb,21	Operating Costs	349.00
10/8/2020	2020/029	Petty Cash Utilisation fr	Operating Costs	325.00
3/22/2021	2021/397	Petty Cash Utilisation fr	Operating Costs	100.00
6/30/2021	PRP/059	IFMIS petty cash onhand	Operating Costs	43.88
12/31/2020	PRP/034	Petty Cash Utilisation fr	Operating Costs	30.00
6/28/2021	2021/	Saksouk Shopping Tax	Operating Costs	22.20
6/30/2021	PRP/058	PMU petty cash onhand	Operating Costs	10.00
7/16/2020	2020/006	Saksouk shopping tax	Operating Costs	8.14
6/30/2021	PRP/058	PMU petty cash onhand	Operating Costs	5.00
6/30/2021	PRP/0	Petty Cash Utilisation fr	Operating Costs	(30.00)
4/27/2021	2021/459	Super Petroleum Tax	Operating Costs	21.42
<b>Total</b>				<b>63,893.95</b>

### Risk

- 1.1.4.5 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments cannot be assured. This may lead to misappropriation of the project's funds.
- 1.1.4.6 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.4.7 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.

### Recommendation

- 1.1.4.8 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.

### Management's Response

- 1.1.4.9 *a. The petty cash information provided are all spot count checks carried out at the end of the quarter and the balance is not supported by receipt because this was the balance at the end of the quarter which was carried forward to the next period. The payment in favor of Elijah Sebleh was fully liquidated except that additional liquidation was added which has been removed and we herewith attached same for your review.*
- 1.1.4.10 *b. Please see attached payments relating to those mentioned without supporting documents. **See Exhibit VI.***

### Auditor General's Position

- 1.1.4.11 We reviewed the documents submitted by Management. Therefore, we have adjusted the transactions without supporting documents to (US\$88,492.95 – 79,251.64) US\$9,241.31 to be accounted for by Management. We therefore maintain our recommendation.

## 1.2 Compliance Issues

### 1.2.1 Misclassification of Expenditure

#### Observation

- 1.2.1.1 Regulation D13 (3) of the Public Financial Management Act of 2009 provides that accounting and reporting for the National Budget or the appropriations for the central government as well as that of all government agencies shall be according to the budget classification and the Chart of Accounts.
- 1.2.1.2 During the audit, it was observed that an amount of US\$1,935.50 was disbursed for the procurement of one HP laptop and one Toshiba external drive for the Project Management Unit. However, the expenditure was budgeted for under GAC component of the work plan and budget. Also, the same expenditure was recorded in the ledger under the expenditure code for the subcomponent EXPENDITURE MONITORING UNIT. **See tables 4 below for details.**

**Table 4: Misclassified Expenditure**

Transaction Date	Voucher Number	Description	Amount in US
12/9/2020	2021/216	United Office Supplies &	1,935.50

#### Risk

- 1.2.1.3 Misclassification of transactions may result into improper reconciliation of budget vs actual analysis.

1.2.1.4 Misclassification of expenditures may facilitate fraudulent financial reporting especially if the preparer of the financial statements intends to conceal over/under utilization of expenditures.

**Recommendation**

1.2.1.5 Management should ensure that transactions related to expenditures are properly classified consistent with the budget and the approved chart of accounts.

1.2.1.6 Management should facilitate routine training of staff on data entries posting and classification of transactions for junior staff.

1.2.1.7 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger.

**Management’s Response**

1.2.1.8 *We take note of the auditor’s observation and we will ensure that the necessary reversals are done as per the GAC’s recommendations.*

**Auditor General’s Position**

1.1.1.3 We acknowledge Management’s acceptance of our findings and recommendations. We will make a follow up during subsequent audit.

**1.2.2 Procurement Irregularities**

**Observation**

1.2.2.1 Section 7.2.2 of the PFMU Financial Procedure Manual requires that “Procurement for goods and services must follow the procedures outline in section 13.1 to 13.93 of this manual. Those sections describe the procedures for raising of requisition, obtaining at least 3 quotations, evaluation and ordering process, and should precede request for payment for goods and services.”

1.2.2.2 During the audit, it was observed that payments totaling US\$15,119.75 were disbursed for the purchase of fuel and gasoline without adherence to the required procurement standard. Management obtained only one quotation for these transactions. **See tables 5 below for details.**

**Table 5: Procurement Irregularities**

Transaction Date	Voucher Number	Description	Check Number	Amount in USD	General Comments
3/31/2021	2021/422	Super Petroleum	01436351	308.29	No evidence of competitive process.
9/25/2020	2021/062	Super Petroleum		3,564.00	No evidence of 3 quotations; 210 gallons remained unaccounted

Transaction Date	Voucher Number	Description	Check Number	Amount in USD	General Comments
			1177431		for
5/5/2021	2021/482	Super Petroleum		2,482.92	No evidence of competitive process.
3/31/2021	2021/423	Super Petroleum	01436349	2,305.31	No evidence of competitive process.
3/31/2021	2021/421	Super Petroleum		2,120.58	No evidence of 3 quotations.
6/1/2021	2021/548	Super Petroleum	01436350	1,873.18	No evidence of competitive process.
1/7/2021	2021/251	Super Petroleum	1371956	1,782.00	No evidence of 3 quotations.
2/10/2021	2021/311	Auto Run - 2 Tyres	1371976	403.20	No evidence of 3 quotations
1/29/2021	2021/294	Super Petroleum	1371965	141.67	No evidence of 3 quotations
1/25/2021	2021/276	Super Petroleum	1371963	138.60	No evidence of 3 quotations
<b>Total</b>				<b>15,119.75</b>	

### Risk

- 1.2.2.3 The PFMU Management may not be in compliance with the required procurement method (Request for Quotations). Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.
- 1.2.2.4 In the non-usage of the required procurement method, value for money may not be achieved.

### Recommendation

- 1.2.2.5 The PFMU Management should adequately comply with the required procurement method to ensure that value for money is achieved.

### Management's Response

- 1.2.2.6 *Please see in the chart below for explanation on each payment:*
- 1.2.2.7 ***Justification for Selection of Super Petroleum*** *Prior to the signing of a framework contract with Super Petroleum (SP), the Project Management Unit issued Request for Quotations for the procurement of Petroleum products to major suppliers of the products. RFQs were issued to Super Petroleum (SP), Amanita & Sons and Total Liberia. In response to the RFQs, Total Liberia informed us that they do not supply coupon but rather via Tom Card and they do not also supply on local purchase order (LPO) but cash or check. As for Amanita & Sons, they turned down our RFQ stating that government of Liberia is indebted to them. We did not continue engaging them because we once had a contract with them for the supply of petroleum products but this contract was terminated because Amanita & Sons could not provide products most of the time when we are in need. There was a point*

in time when there was unavailability of the products which led to the coupons issued us to expired.

- 1.2.2.8 For the supply of the petroleum products, it was Super Petroleum (SP) that agreed to supply on Local Purchase Order and an agreement was established with SP. The framework contract was then entered into for the procurement and supply of petroleum products for fiscal year 2020/2021.

<b>Transaction Date</b>	<b>Voucher Number</b>	<b>Description</b>	<b>Check Number</b>	<b>Amount in USD</b>	<b>General Comments</b>	<b>PFMU/PMU Response</b>
3/31/2021	2021/422	Super Petroleum	01436351	308.29	No evidence of competitive process	<b>See Exhibit V A</b>
9/25/2020	2021/062	Super Petroleum	1177431	3,564.00	No evidence of 3 quotations; 210 gallons remained unaccounted	<b>See Exhibit V A</b>
5/5/2021	2021/482	Super Petroleum		2,482.92	No evidence of competitive process	<b>See Exhibit V A</b>
3/31/2021	2021/423	Super Petroleum	01436349	2,305.31	No evidence of competitive process	<b>See Exhibit V A</b>
3/31/2021		Super Petroleum		2,120.58	No evidence of 3 quotations	<b>See Exhibit V A</b>
6/1/2021	2021/548	Super Petroleum	01436350	1,873.18	No evidence of 3 quotations	<b>See Exhibit V A</b>
1/7/2021	2021/251	Super Petroleum	1371956	1,782.00	No evidence of 3 quotations	<b>See Exhibit V A</b>
2/10/2021	2021/311	Auto Run - 2 Tires	1371976	403.20	No evidence of 3 quotations	We think that this was an omission on the part of the auditor in that the three quotation were attached to the payment. Yet the auditor is still requesting three quotation. <b>See Exhibit V B</b>
1/29/2021	2021/294	Super Petroleum	1371965	141.67	No evidence of 3 quotations	<b>See Exhibit V A</b>
1/25/2021	2021/276	Super Petroleum		138.60	No evidence of 3 quotations	<b>See Exhibit V A</b>

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

- 1.2.2.9 On the basis of receipt of evidence for payment of US\$403 to AUTO RUN, we have adjusted our findings.

1.2.2.10 However, for the award of contract to Super Petroleum, the documents provided by Management did not contain evidence of Request for Quotations sent to suppliers, responses from unaccepted vendors, bid evaluation documents, procurement committee minutes, etc. Therefore, we maintain our recommendation.

### Observation

1.2.2.11 Section 9.4.2 of the PFMU Financial Procedure Manual states that “i. A FAR shall be maintained for recording all fixed assets procured or constructed from each project / program fund or donated by any other body. ii. The register shall contain detailed information concerning each asset as contained in the sample FAR. Iii. The assets shall be code-numbered for proper identification as to categories and location. iv. The assets register shall be designed to accommodate the additions and disposals of asset entries and update. v. A summary of fixed assets shall be extracted from the FAR and form part of the project management report and financial statements. vii. All movable fixed assets such as vehicles will carry the imprint of the project name”.

1.2.2.12 During the fixed asset verification exercise, the following discrepancies were observed: i

- Assets valued at \$151,984 distributed to the Ministry of Finance & Development Planning and the Public Procurement and Concession Commission could not be physically verified.
- Several fixed assets were recorded in the fixed assets register without stating the historical cost. **See annexure 7 below for details.**
- Several assets valued at \$2,815 distributed to the Project Management Unit at MFDP were not coded. **See table 6 below for details.**

**Table 6: Assets Without Coding**

Description	Location	Company	Serial No.	Code	Amount in USD
Air Conditioner	PMU	Source IT	3407593750493140 A0040	PFMRISP-ACON-15- JUNE-2021	540.00
HP COLOR LASERJET	PMU	United Office supplies	VNBNL4F3YG	PFMRISP/PM-PRINT -2-26-11-2020	575.00
LENOVO Thinkpad	RCU	United Office Supplies & Equipment	P2060TV7	PFMRISP/RCU-2- LPT-7-JAN-2021	1,700.00
<b>Total</b>					<b>2,815.00</b>

### Risk

1.2.2.13 Fixed asset balance may be inappropriately disclosed in the financial statements.

1.2.2.14 Fixed assets could be removed from the premises of the entity without authorization; misappropriated and converted to personal use or subjected to theft.

### **Recommendation**

- 1.2.2.15 Management should ensure that the project fixed asset register is periodically updated to reflect actual details of the project assets.
- 1.2.2.16 Management should also account for fixed assets that were not verified during physical inspection of the project assets.
- 1.2.2.17 Management should conduct periodic fixed asset count and/or verification to determine the current condition and location of the project assets. Physical verification activities should be clearly documented and filed to facilitate future review.

### **Management's Response**

- 1.2.2.18 *We take note of the auditor finding and we believe it is because of the time of the verification. The month of December is a peak season and getting all of the staff in the office at the time is an issue but these assets are all available and can be verified subsequently by the auditor. The Ford Everest Jeep is being used by the FM Office and is always at the MFDP building while the Land cruiser High top is always stationed at the PPCC. These assets were purchased and are in existence and can be verified any time. We are going to ensure that the Fixed Assets register is updated appropriately.*

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

- 1.2.2.19 We acknowledge Management's acceptance of our findings and recommendation. However, we will like to emphasize on the following:
- To date, most of the assets not seen during the physical verification exercise are yet to be made available by the auditee for inspection.
  - Management provision of assets after physical verification period does not guarantee Management effective control of the assets, especially where the location of the asset is unknown during the verification period. Going forward, all movement of assets should be authorized and/or updated on the assets register.
  - Further, all assets verification activities should be adequately documented and filed to facilitate future review.

## **1.2.3 Non Retirement of Foreign Travel**

### **Observation**

- 1.2.3.1 Section 29 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from abroad, officials are required to submit to the Financial 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 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second granted with the specific written approval of the official concerned, explaining the reasons thereof".



- 1.2.3.2 It was observed during the audit that an amount of US\$ 1,616 was paid as DSA to a staff for foreign travel without evidence of retirement. **See table 7 below for details.**

**Table 7: Foreign Travel Without Accommodation Receipt.**

Ledger Transaction Date	Transaction Reference	Description	Check Number	Amount US\$	General Comments
5/21/2021	2021/515	Darolyn London DSA	01436411	1,616.00	No evidence of invoices for foreign travels

### Risk

- 1.2.3.3 Failure to retire travel advance paid as DSA could lead to mismanagement of project funds.
- 1.2.3.4 Expenditure could be misstated in the financial statements.
- 1.2.3.5 The authenticity of the transaction may be undermined.

### Recommendation

- 1.2.3.6 The PFMU and PMU Managements should ensure that all travel advances are adequately retired with the original copies of receipts and activities reports to justify regularity of the transactions.

### Management's Response

- 1.2.3.7 *Please see attached supporting travel documentation for the staff Darolyn London. **See Exhibit VI.***

### Auditor General's Position

- 1.2.3.8 We acknowledge the receipt of Management's supporting documents provided in exhibit VI. However, Management provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.
- 1.2.3.9 Going forward, the Project Management should ensure that requested documents for audit purpose are submitted in a timely manner for review.

## 1.2.4 Status of Implementation of Prior Year's Audit Recommendations

- 1.2.4.1 Out of the three (3) audit recommendations, the Management of PFMU and PMU implemented one (1) audit recommendation while the one regarding travel was partially implemented and the other one in relations to withholding tax was not implemented. **See table 8 below for details.**

**Table 8: Prior Year Audit Matters Not Implemented.**

No.	Findings	Observations	Recommendation	Status of implementation
1.	1.1.1 Withholding Tax	1.1.1.3 During the audit, we noted that there was no flag receipts as evidence that the PFMU Management remitted into the Government of Liberia (GoL) consolidated revenue account the total amount of US\$6,558.74 as withholding taxes from consultants and business entities for services rendered.	1.1.1.5 The PFMU Management should provide flag receipts for taxes remitted.	Not Implemented.
2.	1.2.1 Fixed Assets	1.2.1.2 During the audit, it was observed that two (2) vehicles value at \$84,500 distributed to the project Management were not coded.	1.2.1.4 The Project Managements should have the assets coded.	Implemented.
3.	1.2.2 Retirement of Foreign Travel	1.2.2.2 During the audit, we observed that several employees and officials of government that undertook foreign travel amounting to US\$6,159 without evidence of Foreign Travel Settlement Forms.	1.2.2.4 The PFMU and PMU Managements should ensure that upon return from abroad staff and officials should prepare the Foreign Travel Settlement Form.	Partially Implemented.

## Annexure 1: No evidence of withholding tax remitted.

Transaction Date	Voucher Number	Description	Description	Amount in USD	General Comments
6/24/2021	2021/603	80% of contract paid Tax	Susta, Supp & Maint IFMIS Sys	2,269.60	No evidence of withholding tax remitted.
6/24/2021	2021/603	80% of contract paid Tax	Procured office equipment	619.26	No evidence of withholding tax remitted.
6/24/2021	2021/603	80% of contract paid	Undertake VAT Training	570.67	No evidence of withholding tax remitted.
2/16/2021	221/263	Office Express Inc. Tax	PENTANA Sys GAP Analysis Repor	461.16	No evidence of withholding tax remitted.
8/26/2020	2021/037	J. Kortee Tax Aug,20	Susta, Supp & Maint IFMIS Sys	400.00	No evidence of withholding tax remitted.
8/26/2020	2021/037	C.M. Zoduah Tax Aug,20	NSA Secretariat Staff retained	300.00	No evidence of withholding tax remitted.
8/26/2020	2021/037	E. George Tax Aug,20	Project Preparatory consultanc	200.00	No evidence of withholding tax remitted.
6/24/2021	2021/603	80% of contract paid Tax	Monitoring and reporting of pu	91.86	No evidence of withholding tax remitted.
6/24/2021	2021/603	80% of contract paid Tax	Monitoring and reporting of pu	53.22	No evidence of withholding tax remitted.
2/16/2021	221/263	Super Petroleum Tax	Support the Operational Cost o	35.00	No evidence of withholding tax remitted.
2/16/2021	221/263	Super Petroleum Tax	RCU operations fully supported	18.00	No evidence of withholding tax remitted.
2/16/2021	221/263	Saksouk Shopping Tax	Support the Operational Cost o	15.00	No evidence of withholding tax remitted.
6/24/2021	2021/603	80% of contract paid Tax	NSA Secretariat Staff retained	7.84	No evidence of withholding tax remitted.
2/16/2021	221/263	Office Express Inc. Tax	Committee business procedures	2.92	No evidence of withholding tax remitted.
4/8/2021	2021/437	Business Gathering Requir	Implement the EFT system	9,063.22	No evidence of flag receipt for tax remittance
2/19/2021	2021/358	Payroll Migration Tax	Susta, Supp & Maint IFMIS Sys	5,510.00	No evidence of flag receipt for tax remittance
11/23/2020	2021/147	Jungle Water Group of Inv	PAC members' knowl on SOE	3,958.00	No evidence of flag receipt for tax remittance
6/30/2021	2021/619	S. Barungi June 2021 Tax	IFMIS implementation and procu	1,444.44	No evidence of flag receipt for tax remittance
2/24/2021	2021/288	S. Barungi Jan. 2021 Tax	IFMIS implementation and procu	1,444.44	No evidence of flag receipt for tax remittance
4/5/2021	2021/427	M. Araya Mar. 2021 Tax	IFMIS implementation and procu	1,166.70	No evidence of flag receipt for tax remittance
12/17/2020	2021/213	M. Araya Nov. 2020 Tax	IFMIS implementation and procu	1,166.70	No evidence of flag receipt for tax remittance

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Transaction Date	Voucher Number	Description	Description	Amount in USD	General Comments
2/18/2021	2021/100	Africa Motor Tax paid	Procure 1 vehicle and rent 5 f	900.00	No evidence of flag receipt for tax remittance
10/13/2020	2021/085	E. C. Tetteh 60% tax	Hire Firm/Consl tech& func Sys	700.00	No evidence of flag receipt for tax remittance
8/13/2020	2021/030	IREED Tax fr 50% pmt	Citizens and CSO representativ	588.30	No evidence of flag receipt for tax remittance
11/6/2020	2021/118	D. Hill Oct. 2020 TAX	Hiring Nat'l Counterpart ITAS	555.56	No evidence of flag receipt for tax remittance
3/31/2021	2021/414	L. Taylor Mar. 2021 Tax	Implementation of project acti	555.00	No evidence of flag receipt for tax remittance
3/31/2021	2021/417	M. Kiazolu March 2021 Tax	Acquire an Integrated Tax Admi	450.00	No evidence of flag receipt for tax remittance
2/3/2021	2021/299	M.O.Kiazolu Sal. Jan,2021	Reviewed LRC & legislativ AMDT	450.00	No evidence of flag receipt for tax remittance
9/7/2020	2021/051	A. S. Jallah Tax Aug,2020	Hire a TA for Validation	450.00	No evidence of flag receipt for tax remittance
9/25/2020	2021/060	A. Jallah Sept. 2020 TAX	Hire a TA for Validation	450.00	No evidence of flag receipt for tax remittance
12/4/2020	2021/162	M. Kiazolu Nov. 2020 Tax	Acquire an Integrated Tax Admi	450.00	No evidence of flag receipt for tax remittance
7/29/2020	2021/015	J. Kortee tax July, 2020	Susta, Supp & Maint IFMIS Sys	400.00	No evidence of flag receipt for tax remittance
10/29/2020	2021/113	M. Lombeh Oct 2020 Tax	Project Preparatory consultanc	370.00	No evidence of flag receipt for tax remittance
9/25/2020	2021/069	M. Lombeh Sept. 2020 TAX	Project Preparatory consultanc	370.00	No evidence of flag receipt for tax remittance
6/4/2021	2021/557	E. Johnson May 2021 TAX	Sensitization and awareness en	370.00	No evidence of flag receipt for tax remittance
2/26/2021	2021373	E. Johnson Feb. 2021 Tax	Sensitization and awareness en	370.00	No evidence of flag receipt for tax

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					remittance
3/22/2021	2021/398	M. Lombeh Mar. 2021 Tax	Project Preparatory consultanc	370.00	No evidence of flag receipt for tax remittance
1/25/2021	2021/282	M. Lombeh Jan. 2020 Tax	Project Preparatory consultanc	370.00	No evidence of flag receipt for tax remittance
6/4/2021	2021/557	M. Lombeh May 2021 TAX	Project Preparatory consultanc	370.00	No evidence of flag receipt for tax remittance
6/28/2021	2021/608	J. Kortee June 2021 Tax	Sensitization and awareness en	370.00	No evidence of flag receipt for tax remittance
4/28/2021	2021/463	E. JohnsonSal. April 2021	Susta, Supp & Maint IFMIS Sys	370.00	No evidence of flag receipt for tax remittance
7/29/2020	2021/015	L. Momo tax July, 2020	Project Preparatory consultanc	370.00	No evidence of flag receipt for tax remittance
12/14/2020	2021/222	Smartech Inc.	Procure Off Eupt fr GAC	337.68	No evidence of flag receipt for tax remittance
5/11/2021	2021/489	Mwatana Consulting Tax	Procured office equipment	321.30	No evidence of flag receipt for tax remittance
6/25/2021	2021/604	United Office Supplies Ta	Procured office equipment	303.70	No evidence of flag receipt for tax remittance
11/19/2020	2021/143	J. Taylor Tax Oct, 2020	PFM Consultant hired by RCU	300.00	No evidence of flag receipt for tax remittance
3/22/2021	2021/398	C. Zoduah Mar. 2021 Tax	Hire consl fr Gap Analysis	300.00	No evidence of flag receipt for tax remittance
6/4/2021	2021/557	C. Zoduah May 2021 TAX	NSA Secretariat Staff retained	300.00	No evidence of flag receipt for tax remittance
5/12/2021	2021/494	J. Taylor April 2021 Tax	PFM Consultant hired by RCU	300.00	No evidence of flag receipt for tax remittance
7/29/2020	2021/015	E. George tax July, 2020	Project Preparatory consultanc	200.00	No evidence of flag receipt for tax

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					remittance
2/26/2021	2021373	E. George Feb. 2021 Tax	Project Preparatory consultanc	200.00	No evidence of flag receipt for tax remittance
2/16/2021	2021/238	E. George Dec. 2020 Tax	Project Preparatory consultanc	200.00	No evidence of flag receipt for tax remittance
9/25/2020	2021/069	E. George Sept. 2020 TAX	Project Preparatory consultanc	200.00	No evidence of flag receipt for tax remittance
3/23/2021	2021/407	Boulevard Palace Tax	Support the Operational Cost o	187.50	No evidence of flag receipt for tax remittance
10/19/2020	2021/090	Utd. Office supplies tax	Procure 5 laptops,3 desktops a	177.40	No evidence of flag receipt for tax remittance
5/11/2021	2021/489	Mwatana Consulting Tax	Relevant reports fr IFMIS Sys	173.34	No evidence of flag receipt for tax remittance
2/16/2021	2021/238	J. Korlon Dec. 2020 Tax	NSA Secretariat Staff retained	150.00	No evidence of flag receipt for tax remittance
2/26/2021	2021373	J. Korlon Feb. 2021 Tax	Citizens and CSO representativ	150.00	No evidence of flag receipt for tax remittance
3/22/2021	2021/398	J. Korlon Mar. 2021 Tax	Hire consl fr Gap Analysis	150.00	No evidence of flag receipt for tax remittance
4/28/2021	2021/463	J. Korlon Sal. April 2021	NSA Secretariat Staff retained	150.00	No evidence of flag receipt for tax remittance
2/23/2021	2021/361	Elite Bar & Resta. Tax	Undertake data coll. Baseline	150.00	No evidence of flag receipt for tax remittance
2/10/2021	2021/310	Unique Cooling System Inc	Support the Operational Cost o	134.50	No evidence of flag receipt for tax remittance
11/18/2020	2021/140	Mamba Point Tax paid	Trng of Data literacy skills	112.50	No evidence of flag receipt for tax remittance
12/2/2020	2021/156	Super Petroluem Tax	EMU PETS operations supported	112.50	No evidence of flag receipt for tax remittance



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Transaction Date	Voucher Number	Description	Description	Amount in USD	General Comments
12/14/2020	2021/222	Kamaneahn Hotel Tax	RCU operations fully supported	110.00	No evidence of flag receipt for tax remittance
12/14/2020	2021/229	R. E. Russ Dec. 2020 Tax	EMU PETS operations supported	99.00	No evidence of flag receipt for tax remittance
4/5/2021	2021/434	Office Ideas TAX	IFMIS rolled-out to & operat	75.78	No evidence of flag receipt for tax remittance
11/9/2020	2021/123	Elite Bar & Resta Tax	EMU PETS operations supported	72.00	No evidence of flag receipt for tax remittance
10/5/2020	2021/076A	J. Mart Inc. tax	Procure office furniture (Four	63.56	No evidence of flag receipt for tax remittance
6/11/2021	2021/572	Lion Stationery Store Tax	Citizens and CSO representativ	60.00	No evidence of flag receipt for tax remittance
11/18/2020	2021/140	Lion Stationery Tax paid	Support the Operational Cost o	54.40	No evidence of flag receipt for tax remittance
11/18/2020	2021/140	Saksouk Tax paid	RCU operations fully supported	44.43	No evidence of flag receipt for tax remittance
5/11/2021	2021/489	Mwatana Consulting Tax	Procured office equipment	43.20	No evidence of flag receipt for tax remittance
11/9/2020	2021/123	J. Mart Inc Tax	Procure office furniture (Four	35.24	No evidence of flag receipt for tax remittance.
12/2/2020	2021/156	Super Petroluem Tax	Support the Operational Cost o	35.00	No evidence of flag receipt for tax remittance.
10/5/2020	2021/076A	Saksouk Shoping Cente tax	Improved system for effective	30.00	No evidence of flage receipt for tax remittance.
10/1/2020	2021/072	Dennis H. Yollah Tax	Support the Operational Cost o	27.24	No evidence of flag receipt for tax remittance
6/25/2021	2021/604	Evergreen Auto Ser. Tax	IFMIS rolled-out to & operat	27.00	No evidence of flag receipt for tax remittance.
10/16/2020	2021/088	Alran Interior design tax	Support the Operational Cost o	26.08	No evidence of flag receipt for tax

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Transaction Date	Voucher Number	Description	Description	Amount in USD	General Comments
					remittance.
10/22/2020	2021/095	Lion Stationery store tax	Procurement of Desktop Compute	26.00	No evidence of flag receipt for tax remittance.
5/5/2021	2021/483	Super Petroleum TAX	IFMIS rolled-out to & operat	25.08	No evidence of flag receipt for tax remittance.
11/9/2020	2021/123	Saksouk Shopping TAX	Support the Operational Cost o	25.00	No evidence of flag receipt for tax remittance.
3/31/2021	2021/426	Super Petroleum Tax	IFMIS rolled-out to & operat	23.29	No evidence of flag receipt for tax remittance.
5/13/2021	2021/508	Saksouk Shopping Tax	IFMIS rolled-out to & operat	22.60	No evidence of flag receipt for tax remittance.
2/10/2021	2021/310	Auto Run Tax	Support the Operational Cost o	16.80	No evidence of flag receipt for tax remittance
6/8/2021	2021/567	Lion Stationery Store	EMU PETS operations supported	16.68	No evidence of flag receipt for tax remittance.
4/5/2021	2021/430	Liberia Media TAX	Support the Operational Cost o	16.00	No evidence of flag receipt for tax remittance
1/25/2021	2021/284	Saksouk Shopping Center	RCU operations fully supported	15.00	No evidence of flag receipt for tax remittance
12/14/2020	2021/222	Alley Printing Press Tax	Committee business procedures	15.00	No evidence of flag receipt for tax remittance.
6/25/2021	2021/604	omega Insurance Tax	RCU operations fully supported	15.00	No evidence of flag receipt for tax remittance.
5/31/2021	2021/542	Source IT-Liberia Tax	Relf persnl - supp IFMIS & PFM	14.96	No evidence of flag receipt for tax remittance.
6/4/2021	2021/563	Saksouk Shopping Center	Support the Operational Cost o	14.75	No evidence of flag receipt for tax remittance.
2/9/2021	2021/296	Saksouk Shopping TAX	RCU operations fully supported	14.26	No evidence of flag receipt for tax remittance.





Transaction Date	Voucher Number	Description	Description	Amount in USD	General Comments
12/3/2020	2021/167	Saksouk Shopping CenteTax	Support the Operational Cost o	12.50	No evidence of flag receipt for tax remittance.
7/20/2020	2021/009	Evergreen Auto Spare tax	RCU operations fully supported	10.60	No evidence of flag receipt for tax remittance.
8/26/2020	2021/040	Utd Ofiice Supplies tax	Support the Operational Cost o	9.60	No evidence of flag receipt for tax remittance.
6/4/2021	2021/563	United Motor Company Tax	Support the Operational Cost o	6.10	No evidence of flag receipt for tax remittance.
12/3/2020	2021/167	Lion Stationery Store Tax	EMU PETS operations supported	5.24	No evidence of flag receipt for tax remittance.
5/12/2021	2021/503	Super Petroleum Tax	Grants awarded to NSAs working	2.18	No evidence of flag receipt for tax remittance.
4/19/2021	2021/448	Lionstationery Store Tax	RCU operations fully supported	8.00	No evidence of flag receipt for tax remittance.
4/28/2021	2021/461	A. Jallah Sal April 2021	Reviewed LRC & legislativ AMDT	4,050.00	No evidence of flag receipt for tax remittance.
5/13/2021	2021/507	Microsoft SQL Tax	Procure Off Eupt fr GAC	1,236.04	No evidence of flag receipt for tax remittance.
5/11/2021	2021/487	Crosswords Tax	Procure Off Eupt fr GAC	3,488.28	No evidence of flag receipt for tax remittance.
4/19/2021	2021/450	Saksouk Shopping TAX	RCU operations fully supported	18.00	No evidence of flag receipt for tax remittance.
6/20/2021	2021/388	L.Taylor Tax fr Feb, 2021	Project Preparatory consultanc	555.00	No evidence of flag receipt for tax remittance.
<b>Total</b>				<b>53,522.20</b>	

## Annexure 2: Assets not verified

Description	Location	Serial No.	Code	Amount in USD	General comment
Printer	Comptroller and Accountant General (CAG)	VNBKN3NCWQ	PFMRISP-CAGD-PRINT-2-13-MAY-2021	850.00	Not seen
Hp Pro Book	FISCAL AFFAIRS	PF2DrtGX	PFMRISP/LPT/-1-14/10/2021	1,300.00	Not seen
Toyota Land Cruiser	PPCC	JTEEB71JJXOF009216/0954835	DONATED BY: PFMRISP TO: PPCC	86,700.00	Not seen
LENOVO LAPTOP	GRPB	SPF2DABGX	PFMRISP-BUDGET-LPT-1-28-OCT-2020	1,400.00	Not seen
Dell Latitude Laptop E 3490	FM Office	BT718T2	PFMRISP/FM-LPT-1-2-JUL-2020	1,250.00	Not seen
Dell Latitude Laptop E 3491	FM Office	2R718T2	PFMRISP/FM-LTP-2-2-JUL-2020	1,250.00	Not seen
Ford Everest Vehicle	FM Office	6FPJXXMJWJ. LB75283/QJ2QJ LB75283	From: PFMRISP /TO : MFDP	54,461.00	Not seen
MONITOR	PMU	CN07HWJR-FCCOO-085-AFWL-AOO	PFMRISP-PMU-MONI-3-AUGUST-11-2021		Not seen
MONITOR	PMU	5GDQF42	PFMRISP-PMU-MONI-2-AUGUST-11-2021		Not seen
Air-conditioner	Procurement Sub-Unit	18CS/XA61	PFMRISP/PROC-SUB-UNIT-AC-1/4-FEB-2020	525.00	Not seen
CHAIR	Procurement Sub-Unit	Leather	PFMRISP-CHAIR-5-19-OCT-2020	149.00	Not seen
Laptop	Procurement Sub-Unit	F259010-E480-47	PFMRISP/PROC.Unit-LPT-2-22-Sept-2020	1,599.00	Not seen

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<b>Description</b>	<b>Location</b>	<b>Serial No.</b>	<b>Code</b>	<b>Amount in USD</b>	<b>General comment</b>
PRINTER	TAX POLICY	VNBKN3Y3SF	PFMRISP/TAX POLICY- HP- PRINT-1-JUNE 3, 2021	800.00	Not seen
LENOVO Thinkpad	RCU	PF-2DKD51	PFMRISP/RCU-1-LPT-7-JAN-2021	1,700.00	Not seen
MONITOR	PMU	CN07HWJR-FCCOO-085-AFWL- AOO	PFMRISP-PMU-MONI-3-AUGUST- 11-2021		Not seen
MONITOR	PMU	5GDQF42	PFMRISP-PMU-MONI-2-AUGUST- 11-2021		Not seen
<b>Total</b>				<b>151,984.00</b>	

