



Promoting Accountability of Public Resources

# AUDITOR GENERAL'S REPORT

**On the Financial Statement Audit of the Regional  
Disease Surveillance Systems Enhancement  
(REDISSE) PHASE II (IDA59690)**

**For the fiscal period ended June 30, 2021**

**December 2021**

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



## **Table of Contents**

Opinion.....	3
Basis for Opinion.....	3
Management's Responsibility .....	3
Auditor's Responsibility.....	4
Financial Statements .....	5
Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II.....	5
Statement of Receipts and Payments .....	5
Statement of Comparison of Budget and Actual Amounts.....	6
Statement of Fund Balance and Cash Status .....	7
Statement of Financial Position .....	8
Project Designated Account Statement.....	9
NOTES TO THE FINANCIAL STATEMENTS.....	10

## **ACRONYMS USED**

<b>Acronyms/Abbreviations/Symbol</b>	<b>Meaning</b>
AFP	Audit Focal Person
AG	Auditor General
APA	Assistant Project Accountant
CCC	Community Care Center
CFC	Certified Financial Consultant
CFE	Certified Fraud Examiner
CFIP	Certified Forensic Investigative Professional
CFC	Certified Public Accountant
CPA	Certified Public Accountant
CRT	County Response Team
FS	Financial Statements
GAC	General Auditing Commission
GoL	Government of Liberia
REDISSE	Regional Disease Surveillance Systems Enhancement
IBRD	International Bank for Reconstruction and Development
IDA	International Development Association
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
MOH	Ministry of Health
PDO	Project Development Objective
PFMU	Project Financial Management Unit
PIM	Project Implementation Manual
PIU	Project Implementation Unit
PMT	Project Management Team
SPA	Senior Project Accountant

December 30, 2021

Dr. Wilhelmina Jallah  
**Minister**  
Ministry of Health  
Republic of Liberia

Dear Dr. Jallah:

**RE: AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENT AUDIT OF THE  
REGIONAL DISEASE SURVEILLANCE SYSTEMS ENHANCEMENT (REDISSE) PHASE II**

**Opinion**

We have audited the accompanying financial statements of the Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II as at June 30, 2021 financed by IDA59690 which comprises the Statement of Receipts and Payments, Statement of Comparison of Budget and Actual Amounts and a summary of other accounting policies and explanatory notes.

In our opinion, the accompanying financial statements IDA59690 present fairly, in all material respects, the Statement of Receipts and Payments as at June 30, 2021, Statement of Comparison of Budget and Actual Amounts and a summary of other accounting policies and other explanatory notes for the fiscal period then ended in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting.

**Basis for Opinion**

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements Section of our report. We are independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to our audit of the financial statements in accordance with the World Bank guideline and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibility**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS Cash Basis, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so. The RESISSE Management is responsible for overseeing the Project's financial reporting process.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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

**Monrovia, Liberia**

December 2021

**FINANCIAL STATEMENTS**

GRANT NO: IDA 59690

**Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II**

Project Financial Management Unit (PFMU)

**Statement of Receipts and Payments**

For the Fiscal Period Ended June 30, 2021

	Notes	FY 2020/2021 US\$	FY 2019/2020 US\$
<b>Receipts:</b>			
IDA 59690	4	5,392,859	2,932,746
Funds Returned IDA 59690			
<b>Total Receipts</b>		<b>5,392,859</b>	<b>2,932,746</b>
<b>Payments:</b>			
Surveillance & Information Systems	5	89,756	471,369
Strengthening of Laboratory Capacity	6	376,694	330,070
Preparedness & Emergency Response	7	3,774,665	1,239,019
Human Resource Management for Effective Disease Surveillance & Epidemic Preparedness	8	231,479	147,782
Institutional Capacity Building Project Management, Coordination & Advocacy	9	656,097	707,084
<b>Total Payment</b>		<b>5,128,691</b>	<b>2,895,324</b>
Excess of Receipts over pmts./ (Pmts. over Receipts)		264,168	37,422
Fund Balance as at July 1, 2020		410,188	372,766
<b>Cumulative fund balance as at June 30</b>		<b>674,356</b>	<b>410,188</b>

*The notes on page 10 to 14 are integral parts of these reports*

Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II  
**Statement of Comparison of Budget and Actual Amounts**  
For the fiscal period ended June 30, 2021

<b>Activities within components</b>	<b>Note</b>	<b>Project Allocation US\$</b>	<b>Annual Budget US\$</b>	<b>Actual Expenditure US\$</b>	<b>Variance US\$</b>	<b>Percentage Variance %</b>
Surveillance & Information Systems	12	1,616,960	1,089,141	89,756	999,385	91.75
Strengthening of Laboratory Capacity	12	2,501,860	778,552	376,694	401,858	51.61
Preparedness & Emergency Response	12	4,111,138	1,165,833	3,774,665	(2,608,832)	223.77
Human Resource Management for Effective Disease Surveillance & Epidemic Preparedness	12	2,920,543	1,946,391	231,479	1,714,912	88.10
Institutional Capacity Building Project Management, Coordination & Advocacy	12	5,349,499	1,658,138	656,097	1,002,041	60.43
<b>Total</b>		<b>16,500,000</b>	<b>6,638,055</b>	<b>5,128,691</b>	<b>1,509,364</b>	

*The notes on page 10 to 14 are integral parts of these reports*

GRANT NO: IDA 59690  
Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II  
Project Financial Management Unit (PFMU)  
**Statement of Fund Balance and Cash Status**  
For the Fiscal Year Ended June 30, 2021


	<b>FY 2020/2021 US\$</b>	<b>FY 2019/2020  US\$</b>
<b>A. FUND BALANCE</b>		
Balance as at July 1, 2020	410,188	372,766
<b>Add:</b> Total Receipts during the period	5,392,859	2,932,746
<b>Total fund available for operations</b>	<b><u>5,803,047</u></b>	<b><u>3,305,512</u></b>
Less: Total payments during the period	5,128,691	2,895,324
Add: Undisbursed Claims		
Balance as at June 30, 2021	674,356	410,188
<b>B. CASH STATUS</b>		
Cash on hand	981	-
Cash at bank	673,375	410,188
<b>Total cash on hand and in bank</b>	<b><u>674,356</u></b>	<b><u>410,188</u></b>
Different between A and B	-	-


*The notes on page 10 to 14 are integral parts of these reports*



GRANT NO: IDA 59690  
Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II  
Project Financial Management Unit (PFMU)  
**Statement of Financial Position**  
For the Fiscal Year Ended June 30, 2021

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
	<b>US\$</b>	<b>US\$</b>
<b>Assets</b>		
Cash and cash equivalent	674,356	410,188
<b>Total Assets</b>	<u><b>674,356</b></u>	<u><b>410,188</b></u>
Fund Balance		
Grant	674,356	410,188
Salary Control (Unpaid health workers)	-	-
<b>Accumulated Fund Balance</b>	<u><b>674,356</b></u>	<u><b>410,188</b></u>

  
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Papin Daniel, Jr.  
**Director, Donor Financed Projects**  
**PFMU, MFD**

  
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PP Sonpon Blama Sieh  
**Technical Coordinator**  
**REDISSE Project**  
**MOH**

  
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Matthew T.K. Flomo  
**Health Portfolio Manager**  
**MOH**

*The notes on page 10 to 14 are integral parts of these reports*

Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II

GRANT NO: IDA 59690

**Project Designated Account Statement**

For the Fiscal Year Ended June 30, 2021

Account No. 001USD21322306001  
Account Type: Current Account  
Depository Bank: LBDI  
Address: 9<sup>th</sup> Street, Sinkor

Account No. 1602003426  
Account Type: Current Account  
Depository Bank: CBL  
Address: Ashmun Street  
Monrovia, Liberia

Account No. 6101714182  
Account Type: Current Account (USD)  
Depository Bank: Eco Bank Liberia Ltd  
Address: 11<sup>TH</sup> Street  
Monrovia, Liberia

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
	<b>US\$</b>	<b>US\$</b>
Grant Received	5,392,859	2,932,746
<b>Total Grant Income Reported</b>	<b><u>5,392,859</u></b>	<b><u>2,932,746</u></b>
Less: Total expenditure for the period	5,128,691	2,895,324
Add balance at the beginning of the year	<u>410,188</u>	<u>372,766</u>
Balance as at June 30	674,356	410,188
Closing Balance Consist of:		
IDA Designated A/C (Central Bank of Liberia)	-	-
Operation A/C LBDI	-	61,259
Cash on Hand Petty Cash	981	3,000
IDA Designated A/C Eco Bank	<u>673,375</u>	<u>345,929</u>
	<b><u>674,356</u></b>	<b><u>410,188</u></b>

*The notes on page 10 to 14 are integral parts of these reports*

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. Background and Information of the Project**

With support from the International Development Association; the Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II – project is to strengthen: i. national and regional cross-sectoral capacity for collaborative disease surveillance and epidemic preparedness in West Africa, thereby addressing systemic weaknesses within the animal and human health systems that hinder effective disease surveillance and response; and ii. In the event of Eligible Emergency, to provide immediate and effective response to said Eligible Emergency. The World Bank approved the REDISSE Project on May 16, 2017 with a grant amount of US\$15,000,000.00

The project constitutes the second phase of the Program and consists of the following parts:

#### **Part 1 Support Surveillance and Information Systems**

Carrying out of a program aimed at strengthening the human and animal disease surveillance systems of the Participating Countries and developing regional interconnected human and animal platforms to promote collective action, cross-border and cross-sectoral collaboration in surveillance and encompassing the provision of goods, consultants' services and training and the financing of operational costs as required for.

#### **Part 2 Strengthening of Laboratory Capacity Preparedness and Emergency Response**

Carrying out of a program aimed at: I strengthening the existing networks in the Participating Countries of efficient, high quality, accessible public health and veterinary, Laboratories for the diagnosis of infections human and animal disease: and II. Establishing by WAHO of a regional networking platform to improve collaboration for laboratory investigation and strengthen the necessary linkages of public health laboratory networks with existing private laboratory networks to improve laboratory practices across countries in the West Africa region, ensuring such laboratory networks are cost-efficient and properly integrate disease surveillance thereby complying with the provision of works, goods, consultant's services and Training and the financing of Operational Costs as required for.

#### **Part 3 Human Resource Management for Effective Disease Surveillance and Epidemic preparedness**

Carrying out of a program in support of national and regional efforts to enhance infectious disease outbreak preparedness and response capacity by improving local, national and regional capacities to prepare for disease outbreaks and other forms of public health emergencies in humans and animals, and to respond effectively to disease outbreak threats (including the resulting mortality risks posed by infectious diseases), and involving the development of adequate policies, legislation and detailed operational planning for early response mechanisms and multidisciplinary rapid response teams at both national and regional level, and encompassing the provision of goods, consultant' services and training and the financing of operational costs as required for.

## Part 4 Human Resource Management for Effective Disease Surveillance and Epidemic Preparedness

Development of the recipient's institutional capacity for planning and managing continuing workforce training, leveraging on existing training structures and programs across countries on the West Africa region, through the provision of goods, consultants' services and training and the financing of operational cost as required.

## Part 5 Institutional Capacity Building, Project Management, Coordination and Advocacy

Provision of holistic support for project management, including its fiduciary aspects, monitoring (including of safeguard mitigation measures) and evaluation, knowledge generation and management, communication, as well as for critical cross cutting institution support in the participating countries and at WAHO and RACHC, and encompassing the provision of works, goods, consultants' services and training and the financing of Operational costs as required

### 2. Use of Grant proceeds

The table below sets out the activities to be financed out of grant proceeds, the allocation of the amounts of the grant to each activity is shown below:

<b>Activities</b>	<b>Amount of Grant Allocated US\$</b>
Surveillance and Information Systems	1,616,960
Strengthening of Laboratory Capacity	2,501,860
Preparedness and Emergency Response	4,111,138
Human Resource Management for Effective Disease Surveillance & Epidemic Preparedness	2,920,543
Institutional Capacity Building Project Management, Coordination and Advocacy	5,349,499
<b>Total</b>	<b><u>16,500,000</u></b>

All categories of expenditure shown in these financial statements are fully financed based on the percentage below:

IDA Grant	% of Expenditure
	<u>100</u>
<b>Total</b>	<b><u>100</u></b>

### 3. Significant Accounting Policies

#### Basis of Accounting

The financial statements have been prepared in accordance with the Cash Base for International Public Sector Accounting Standards (IPSAS) and in the manner required by the Project Grant Agreement as required by the World Bank's Operating Policies and Procedures and PFMU's Financial Management Manual. This implies that all expenditures are expensed whether they are revenue or capital in nature and income is recognized when funds are received from World Bank.

## Reporting Currency

Financial reports have been presented in United States Dollars. Transactions denominated in other currencies are translated into United States Dollars and recorded at the rate of exchange ruling at the date of transactions. Balance denominated in other currencies are translated into United States Dollars at the rate of exchange prevailing on reporting date.

### IDA Grant

#### 4. Grant Receipt

	FY 2020/2021 US\$	FY 2019/2020 US\$
IDA Credit 59690	<u>5,392,859</u>	<u>2,188,416</u>
IDA 59690-Direct Payment	-	744,330
<b>Total</b>	<u><b>5,392,859</b></u>	<u><b>2,932,746</b></u>

#### 5. Surveillance and Information Systems

	FY 2020/2021	FY 2019/2020
Support Coordinated Community-level Surveillance Systems and Processes	22,650	244,061
Develop Capacity for interoperable surveillance and reporting systems	47,751	217,182.72
Establish an early warning system for infectious disease trends prediction	<u>19,355</u>	<u>10,125</u>
<b>Sub Total</b>	<u><b>89,756</b></u>	<u><b>471,369</b></u>

#### 6. Strengthening of Laboratory Capacity

Review, Upgrade and Network Laboratory	371,132	283,575
Improve Data Management and Specimen Management Systems	-	-
Enhance Regional Reference Laboratory	<u>5,562</u>	<u>46,495</u>
<b>Sub total</b>	<u><b>376,694</b></u>	<u><b>330,070</b></u>

**7. Preparedness and Emergency Response**

Enhance Cross Sectoral Coordination and Response	81,810	43,713
Strengthen Capacity for emergency response	203,253	343,002
Strength Capacity for emergency response	3,489,603	852,305
<b>Sub total</b>	<b><u>3,774,666</u></b>	<b><u>1,239,019</u></b>

**8. Human Resource Management for Effective Disease Surveillance & Epidemic Preparedness**

Healthcare Workforce Mapping, Planning & Recruitment	96,190	68,690
Enhance Health workforce Training, Motivation & Retention	135,289	79,092
<b>Sub total</b>	<b><u>231,479</u></b>	<b><u>147,782</u></b>

**9. Institutional Capacity Building Project Management, Coordination & Advocacy**

Project Coordination, fiduciary Management, M&E, data generation	656,097	707,084
<b>Sub total</b>	<b><u>656,097</u></b>	<b><u>707,084</u></b>

**10. Cash Receipts through grant and other sources**

IDA Grant	<b><u>5,393,859</u></b>	<b><u>2,932,746</u></b>
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**11. Cash Paid**

Surveillance and Information Systems	89,756	471,369
Strengthening of Laboratory Capacity	376,694	330,070
Preparedness and Emergency Response	3,774,665	1,239,019
Human Resource Management for Effective Disease Surveillance & Epidemic	231,479	147,782
Institutional Capacity Building Project Management, Coordination & Advocacy	656,097	707,084
<b>Total Payments</b>	<b><u>5,128,691</u></b>	<b><u>2,895,324</u></b>

**12. Variance analysis**

The positive variances were due to the delay in the project implementation as the result of the COVID-19 Virus.