

Management Letter

On the Financial Statement Audit of the Youth Opportunity Project (YOP)

For the period July 1, 2020 to June 30 2021



Promoting Accountability of Public Resources

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

Monrovia, Liberia
December 2021

Table of Contents

1	DETAILED FINDINGS AND RECOMMENDATIONS	6
1.1	Financial Issues.....	6
1.1.1	Payments to Third Party	6
1.1.2	Non-Remittance of Withholding Tax.....	7
1.1.3	Seeds grant Not Received.....	8
1.2	Internal Control-Related Issue	10
1.2.1	No Committee Meeting Minutes	10
1.2.2	Non-Distribution of Billboards	11
	YOP Audit PRIOR YEAR AUDIT ISSUE.....	13
	ANNEXURE	15

ACRONYMS USED

Acronyms/Abbreviations/Symbol	Meaning
ACCA	Association of Chartered Certified Accountants
AFP	Audit Focal Person
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Financial Investigation Professional
CF	Community Facilitator
COC	Community Oversight Committees
CSA	Civil Service Agency
CSC	County Steering Committee
ED	Executive Director
FS	Financial Statements
GoL	Government of Liberia
MGCSP	Ministry of Gender, Children and Social Protection
IFR	Interim Financial Reports
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
LACE	Liberia Agency for Community Empowerment
MOYS	Ministry of Youth and Sport
No.	Number
N/A	Not Applicable
PDO	Project Development Objectives
PFM	Project Financial Manual
POM	Project operational Manual
QPR	Quarterly Progress Report
Qty	Quantity
SOE	Statement of Expenditures
ToR	Term of Reference
USD	United States Dollars
YOP	Youth Opportunity Project

Hon. Dester Zeogar Wilson
Minister
Ministry of Youth and Sports
Monrovia, Liberia

December 31, 2021

Dear Hon. Wilson:

RE: DRAFT MANAGEMENT LETTER ON THE FINANCIAL STATEMENT AUDIT OF THE YOUTH OPPORTUNITY PROJECT (YOP) FOR THE PERIOD 1 JULY 2020 TO 30 JUNE 2021.

The Financial Statements of the Youth Opportunity Project (YOP) were 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 the Engagement Terms of Reference. The Financial Audit was performed for the period ended June 30, 2021.

INTRODUCTION

The audit of the Youth Opportunity Project for the period July 1, 2020 - June 30, 2021 is being completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

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 and reporting is achieved.

An audit involves:

- 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 Financial Statement presentation.

An 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.

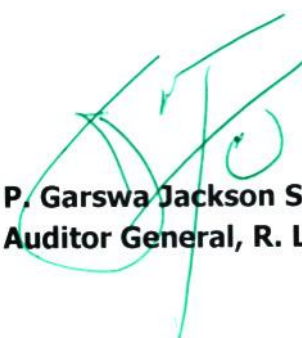
The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the YOP 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.

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Youth Opportunity Project and other individuals and businesses who contributed to the success of this audit. The audit findings which were identified during the course of the audit are included below:



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

Monrovia, Liberia
December 2021

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Payments to Third Party

Observation

1.1.1.1 Section 6.4.1 of the PFMU Financial Procedure Manual states, "All payment vouchers and Checks shall be written in the name of the beneficiary that appears on the supporting documents."

1.1.1.2 It was observed during the conduct of the audit that the Management of YOP made payments of US\$1,380.00 for media services in the names of a staff of YOP instead of the vendor who provided the service. **See Table 1 below for details.**

Table 1: Payments to Third Party

No	Transaction Date	Transaction Reference	Description	Base Amount
1	April 10, 2021	2021/043	Pmt Fr-Media to K mawolo	1,380.00

Risk

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

1.1.1.4 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

1.1.1.5 PFMU Management should ensure that payments are made directly to beneficiaries or authorized representatives.

Management's Response

1.1.1.6 *On April 10, 2021, the amount of US\$1,380.00 was authorized to be paid to K. Mawolo, the Project Procurement Officer, to cover media services in the rural areas. The rationale for selecting K. Mawolo to make the payment to the rural media houses was based on the principle of substance over form as specified to wit:*

(1) It is NOT prudent to allow a media house from Lofa, Grand Kru, Grand Gedeh amongst other counties to come to Monrovia to sign for a check in the amount of US\$60.00 (for about 9 remote counties), US\$90 (for one county), US\$120 (for one county), US\$180 (for two counties), and US\$240 (for one county). The transportation cost that will be incurred by these entities will significantly outweighed the benefit for providing the media services.

(2) Due to the above amounts, most of the media houses were agitating and threatening to not provide media coverage if they had to travel to Monrovia for checks in the amounts listed above.

(3) The above amounts are very insignificant to attract procurement bidding process as the individual cost for Request for Proposal (RFQ) or the publication of Expression of Interest (EOI) will be astronomically high than the benefit of the procurement

1.1.1.7 *Objective pieces of evidence are available to substantiate the payment to the media houses. (See Exhibit 1 attached: Receipts from Radio Stations).*

Auditor General's Position

1.1.1.8 The project management's response is not supported by the PFMU's Financial Procedure Manual. Therefore, we maintain our finding and recommendation.

1.1.2 Non-Remittance of Withholding Tax

Observation

1.1.2.1 Section 806(e) of Revenue Code of Liberia Act of 2000 as amended in 2011 requires a tax payer who makes any payment to a non-resident for services rendered to withhold tax at the rate of 15% of the amount of the payment. Also, Section 905(e) requires a payer to hold at the rate of 10% of the amount of payment for services rendered by residents.

1.1.2.2 Section 52(a) of the same code requires a taxpayer to pay the correct tax liability on or before the payment due date. If a taxpayer does not pay by that date (determined with regard to any granted extension of time to make payment) the amount shown as tax liability on the taxpayer's return, a penalty is imposed. If the delay in payment is for not more than a month, the penalty is 5% of the amount of tax shown.

1.1.2.3 During the audit, it was observed that the Management of YOP withheld taxes without evidence of remittance. **See Annexure 1 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 continues 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 Collectorate 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 from the LRA system.*
- 1.1.2.11 *Relative to the aforementioned taxes, we have remitted a little over 65% of the entire amount and the remaining taxes are being paid subsequently and can be verified during the next audit. **(See Exhibit 2 attached: Paid Vouchers and Bank Statement).***

Auditor General's Position

- 1.1.2.12 The Project management's response did not adequately address the audit findings. Therefore, we maintain our finding and recommendations.

1.1.3 Seeds grant Not Received

Observation

- 1.1.3.1 Con. 33 of the Project Appraisal Document states, "The objective of this component is to provide vulnerable youth in rural areas with immediate consumption smoothing support through productive public works and life skills training. The subcomponent will adopt a CDD approach to engage youth in productive public works activities with an emphasis on community-level farm production. The interventions will focus on enhancing the productivity of staple crops using high quality inputs. The subcomponent will support the preparation of new land for cultivation, provision of resources to youth groups to purchase agricultural inputs, as well as agro processing."
- 1.1.3.2 Additionally, Con. 84 of the Project Appraisal Document states, "Under Component 2, youth in rural areas will be targeted with an opportunity to participate in a productive public works program as well as life skills training. This is intended to not only provide immediate consumption smoothing but also improve the earnings opportunities for the youth in the longer term by supporting them through the preparation of new land for cultivation, providing resources to purchase agricultural inputs and agro processing, and teaching life skills, such as conflict resolution, sanitation, hygiene and health practices, teamwork, and basic financial literacy".
- 1.1.3.3 During the audit, it was observed that payments amounting to US\$7,298.00 for seed grant to various township were not received. As a result of this the communities were unable to purchase agricultural inputs, as well as, agro processing machines. The communities confirmed the receipts of US\$2,264.00 there by resulting in to a difference of US\$7,312.00. **See Table 2 below for details.**

Table 2: Confirmation of Seeds Grant

No	County	District	Town	YOP 2nd Seed Grant US\$ (A)	GAC Confirmed 2nd Seed Grant US\$ (B)	Variance (C)=(A-B)
1	Cape Mount	Tewor	Gonelor	1,064.00	750.00	314.00
2	Grand Kru	Barclayville	Chanakaileh	1,064.00	-	1,064.00
3	Grand Kru	Barclayville	Tartuken	1,064.00	364.00	700.00
4	Maryland	Harper	Hulukudi	1,064.00	-	1,064.00
5	Sinoe	Kpanyan	Warbar	1,064.00	750.00	314.00
6	Sinoe	Dugbeh River	Quitatuzion	1,064.00	-	1,064.00
7	Lofa	Quardu Gboni	Weweelor	1,064.00	400.00	664.00
8	Lofa	Quardu Gboni	Gbegbedu	1,064.00	-	1,064.00
9	Grand Gedeh	Konobo	Varglor	1,064.00	-	1,064.00
Total				9,576.00	2,264.00	7,312.00

Risks

- 1.1.3.4 Failure to fully disbursed seed grant to beneficiaries may lead to misappropriation of project funds and non-achievement of the project's objectives.

Recommendation

- 1.1.3.5 The Management of YOP should ensure funds intended for beneficiaries are fully disbursed and accounted for.

Management's Response

- 1.1.3.6 *Seed Grant payments for project communities were made to individuals that were selected by the communities themselves through mobile money. PMT record indicates that all payments were made to the individuals that the communities selected and presented to the PMT. Payment were made to the following in each community:*

No	Name of beneficiary	Community	District	County
	George Ozil Fahnbulleh	Genelor	Tewor	Capemount
	Charles Togba	Chanakaileh	Barclayville	Grand Kru
	Darwon Weah	Tartuken	Barclayville	Grand Kru
	Abraham Howard	Hulukudi	Harper	Mary Land
	Jurecial Snoh	Warbar	Kpanyan	Sinoe
	Ezekiel S Nyenkan	Quitatuzion	Dugbeh River	Sinoe
	Fayia Kamara	Weweelor	Quardu Gboni	Lofa
	Mohammed B Kamara	Gbegbedu	Quardu Gboni	Lofa
		Varglor	Konobo	Grand Gedeh

1.1.3.7 Please find attached the proof of payment to all communities listed. (See Exhibit 4 attached: Proof of Payment report).

Auditor General's Position

1.1.3.8 To validate community receipt of seed grant, the GAC performed a confirmation exercise for all communities listed in the table below. This table includes the names of individuals who confirmed receipt and non-receipt of seed grant for the respective communities indicated therein.

No.	County	District	Town	Individual talked to by GAC & Confirmed	YOP 2nd Seed Grant	GAC Confirmed	Variance
					US\$ (A)	2nd Seed Grant	(C)=(A-B)
						US\$ (B)	
1	Cape Mount	Tewor	Gonlor	Siatta Massaquoi	1,064.00	750.00	314.00
2	Grand Kru	Barclayville	Chanakaileh	Hellena Sonpon	1,064.00	-	1,064.00
3	Grand Kru	Barclayville	Tartuken	Austin N. Dortu	1,064.00	364.00	700.00
4	Maryland	Harper	Hulukudi	Aloysius D. Saker	1,064.00	-	1,064.00
5	Sinoe	Kpanyan	Warbar	Stanley W. Bartee	1,064.00	750.00	314.00
6	Sinoe	Dugbeh River	Quitatuzion	Beatrice J. Toe	1,064.00	-	1,064.00
7	Lofa	Quardu Gboni	Weweelor	Musa Fofana	1,064.00	400.00	664.00
8	Lofa	Quardu Gboni	Gbegbedu	Mohammed Kamara	1,064.00	-	1,064.00
9	Grand Gedeh	Konobo	Varglor	Jacob Yaryon	1,064.00	-	1,064.00
Total					9,576.00	2,264.00	7,312.00

1.1.3.9 On the basis of the confirmation data stated above, we maintain our finding and recommendation.

1.2 Internal Control-Related Issue

1.2.1 No Committee Meeting Minutes

Observation

1.2.1.1 Section 3, Page 81, of the Project Appraisal Document states, "Development partners, CSOs, and the private sector will participate in the Youth Sector Coordination Committee and the Cash Transfer Coordination Committee focused not only on the project but also on wider youth and safety nets activities. The respective committees will be chaired by the

Honorable Ministers responsible for each of the two ministries. For the first eighteen months of implementation, these committees will meet monthly to support the effective rollout of the YOP. Thereafter, the meetings will be at quarterly intervals.”

- 1.2.1.2 During the audit, the Management of YOP did not provide quarterly committee meeting minutes for three (3) quarters.

Risk

- 1.2.1.3 The absence of a YOP Committee Meeting minutes may cast doubt over the strategic oversight activities of the committee.

Recommendation

- 1.2.1.4 The Management of the YOP should conduct periodic meeting of the Committee to ensure that the functions and objectives are achieved.

- 1.2.1.5 Minutes for meeting and strategic activities of the committee should be clearly documented and filed to facilitates future review.

Management’s Response

- 1.2.1.6 *This observation is correct; the Youth Sector Steering Committee is chaired by the Vice President of the Republic of Liberia and Co-chaired by the Minister of Youth and Sports. The Committee only met once during the audit period due to COVID-19 pandemic restrictions.*

Auditor General’s Position

- 1.2.1.7 We acknowledge Management’s acceptance of our finding and recommendations.

1.2.2 Non-Distribution of Billboards

Observation

- 1.2.2.1 Annex 6, 1 of the Project Appraisal Document states, “Development communication under this project will aim to improve transparency and accountability; strengthen trust between the government and youth; and enhance the systematic design and use of participatory activities, communication approaches, methods, and media to ensure consistent and regular flow of information between internal and external audiences. Communication activities will (a) enhance the project’s image to profile, position, and create awareness among stakeholders; (b) clarify project objectives; (c) strengthen communication linkages that will enable the project reach out to its internal and external stakeholders with timely and relevant information; (d) ensure communication activities are well coordinated, effectively managed, and responsive to the needs of the diverse beneficiaries; and (f) provide feedback mechanisms to encourage participatory, decentralized planning and implementation.

- 1.2.2.2 During the audit, it was observed that signboards intended for round three (3) of the project communities in Maryland County were printed and transported but never distributed to the designated communities.

Risk

- 1.2.2.3 Failure of the Management of YOP to deliver printed signboards to beneficiary communities could undermine the project objectives.

Recommendation

- 1.2.2.4 The Management of YOP should ensure that all signboards meant for the round three (3) of the project to communities in Maryland County are distributed and posted in the selected area.

Management's Response

- 1.2.2.5 *The observation is acknowledged; the PMT tried all means possible to distribute the signboards, evidence by their presence in the County. However, bad roads condition could not permit delivery to project communities. Notwithstanding, PMT will ensure those sign boards reach the various communities.*

Auditor General's Position

- 1.2.2.6 We acknowledge Management's acceptance of our finding and recommendation. We will make a follow-up during subsequent audit.

1 YOP Audit PRIOR YEAR AUDIT RECOMMENDATIONS

NO	Findings	Observation	Recommendation	Status of implementation
1.	1.1.1 Withholding Tax	1.1.1.3 During the audit, it was observed that the Management of YOP deducted withholding taxes without evidence of remitting it to the LRA. See Table 2 for details.	1.1.1.5 The Management of YOP should provide justification for failing to remit taxes withheld to the LRA.	Not implemented
2.	1.1.2 Outstanding Incentives	1.1.2.2 It was observed during the conduct of the audit, that 33 beneficiaries did not receive their labor subsidy after the achievement of the first milestones and second millstone amounting to US\$2,400.00 and US\$4,950.00 respectively. See Annexure 1, for details on outstanding Incentives	1.1.2.3 The Management of the YOP should provide justification why all beneficiaries have not received their labor subsidy as require by the PAD.	Partially Implemented
3.	1.1.3 Agricultural Inputs	1.1.3.2 During the audit, farmers in several communities informed us that the agriculture inputs (Tools) distributed to them were inferior.	1.1.3.3 The Management of YOP should provide justification for the distribution of inferior agriculture inputs (Tools) to farmers.	Implemented
4.	1.1.4 Committee Quarterly Reports	1.1.4.2 During the audit, the Management of YOP did not provide quarterly reports for the below indicators: <ul style="list-style-type: none"> • Targeted urban youth expanding or starting household enterprises with support from the project (disaggregated by (a) starting household enterprises and (b) expanding household enterprises) • Share of household enterprises initiated or expanded by targeted urban youth that are operational for more than 6 months (disaggregated by (a) initiated enterprises or (b) expanded household enterprises) • Average share of beneficiary households receiving bimonthly cash transfers before or on 15th of the preceding month • Direct project beneficiaries <ul style="list-style-type: none"> • Beneficiaries of Safety Nets programs (number) • Beneficiaries of Labor Market programs (number) 	1.1.4.4 The Management of YOP should provide substantive justification for not providing quarterly reports for the above indicators as require by the project operational manual.	Implemented

NO	Findings	Observation	Recommendation	Status of implementation
		<ul style="list-style-type: none"> • Youth receiving start-up grants • Share of targeted urban youth groups with business plan developed (disaggregated by sex) • Targeted urban youth completing pre-employment social support training under the project • Share of targeted urban youth completing apprenticeships or vocational skills training <ul style="list-style-type: none"> • Person-days in public works provided by the project • Proportion of COCs that are active (disaggregated by rural & urban) • Targeted rural youth completing life skills training under the project 		
5.	1.1.5 Unregistered Businesses	1.1.5.3 It was observed during the audit that the Management of YOP initiated startup businesses for youth groups in several communities in Monrovia and its surroundings, without evidence that the beneficiary businesses were registered with the ministry of Commerce. See Table 3 below for details.	1.1.5.5 The Management of YOP should provide justification why the youth start-up businesses were not legally registered.	Not implemented

ANNEXURE

Annexure 1: Withholding Taxes

Transaction Date	Transaction Reference	Description	Description	Description	Base Amount
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	160.00
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Produ Pub Wrks- Life Skills Sup	Consultant Services	320.00
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Produ Pub Wrks- Life Skills Sup	Consultant Services	320.00
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Produ Pub Wrks- Life Skills Sup	Consultant Services	146.46
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Produ Pub Wrks- Life Skills Sup	Consultant Services	146.46
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	250.00
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	40.00
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	100.00
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	200.00
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	350.00
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	150.00
27-Nov-20	2021/068	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	150.00
27-Nov-20	2021/069	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	350.00
27-Nov-20	2021/069	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	200.00
27-Nov-20	2021/069	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	100.00
27-Nov-20	2021/069	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	150.00
27-Nov-20	2021/069	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	250.00
27-Nov-20	2021/069	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	40.00
27-Nov-20	2021/069	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	160.00
27-Nov-20	2021/069	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	150.00
27-Nov-20	2021/069	10%tax deduc fr	Proj. Imple & Coord -	Consultant	

Transaction Date	Transaction Reference	Description	Description	Description	Base Amount
		consul-Ge	LACE	Services	305.25
27-Nov-20	2021/069	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	328.37
27-Nov-20	2021/069	10%tax deduc fr consul-Ge	Proj. Imple & Coord - LACE	Consultant Services	331.65
27-Nov-20	2021/070	10%tax deduc fr consul-Ge	Capacity & Systems Building	Consultant Services	320.00
27-Nov-20	2021/070	10%tax deduc fr consul-Ge	Capacity & Systems Building	Consultant Services	325.00
27-Nov-20	2021/070	10%tax deduc fr consul-Ge	Capacity & Systems Building	Consultant Services	160.00
27-Nov-20	2021/070	10%tax deduc fr consul-Ge	Capacity & Systems Building	Consultant Services	40.00
27-Nov-20	2021/070	10%tax deduc fr consul-Ge	Capacity & Systems Building	Consultant Services	250.00
27-Nov-20	2021/070	10%tax deduc fr consul-Ge	Capacity & Systems Building	Consultant Services	200.00
27-Nov-20	2021/070	10%tax deduc fr consul-Ge	Capacity & Systems Building	Consultant Services	100.00
27-Nov-20	2021/070	10%tax deduc fr consul-Ge	Capacity & Systems Building	Consultant Services	150.00
27-Nov-20	2021/070	10%tax deduc fr consul-Ge	Capacity & Systems Building	Consultant Services	350.00
27-Nov-20	2021/070	10%tax deduc fr consul-Ge	Capacity & Systems Building	Consultant Services	150.00
27-Nov-20	2021/071	10%tax deductio fr Consul	Capacity & Systems Building	Consultant Services	350.00
27-Nov-20	2021/071	10%tax deductio fr Consul	Capacity & Systems Building	Consultant Services	200.00
27-Nov-20	2021/071	10%tax deductio fr Consul	Capacity & Systems Building	Consultant Services	150.00
27-Nov-20	2021/071	10%tax deductio fr Consul	Capacity & Systems Building	Consultant Services	100.00
27-Nov-20	2021/071	10%tax deductio fr Consul	Capacity & Systems Building	Consultant Services	250.00
27-Nov-20	2021/071	10%tax deductio fr Consul	Capacity & Systems Building	Consultant Services	40.00
27-Nov-20	2021/071	10%tax deductio fr Consul	Capacity & Systems Building	Consultant Services	50.00
27-Nov-20	2021/071	10%tax deductio fr Consul	Capacity & Systems Building	Consultant Services	160.00
27-Nov-20	2021/071	10%tax deductio fr Consul	Capacity & Systems Building	Consultant Services	320.00

Management Letter on the Financial Statement Audit of the
 Youth Opportunity Project (YOP)
 For the period July 1, 2020 to June 30, 2021

Transaction Date	Transaction Reference	Description	Description	Description	Base Amount
27-Nov-20	2021/071	10%tax deductio fr Consul	Capacity & Systems Building	Consultant Services	320.00
27-Nov-20	2021/071	10%tax deductio fr Consul	Capacity & Systems Building	Consultant Services	150.00
21-Jan-21	2021/107	10% withhold tax dedu-Gen	Proj. Imple & Coord - LACE	Consultant Services	350.00
21-Jan-21	2021/107	10% withhold tax dedu-Gen	Proj. Imple & Coord - LACE	Consultant Services	100.00
21-Jan-21	2021/107	10% withhold tax dedu-Gen	Proj. Imple & Coord - LACE	Consultant Services	150.00
21-Jan-21	2021/107	10% withhold tax dedu-Gen	Proj. Imple & Coord - LACE	Consultant Services	40.00
21-Jan-21	2021/107	10% withhold tax dedu-Gen	Proj. Imple & Coord - LACE	Consultant Services	250.00
21-Jan-21	2021/107	10% withhold tax dedu-Gen	Proj. Imple & Coord - LACE	Consultant Services	160.00
21-Jan-21	2021/107	10% withhold tax dedu-Gen	Proj. Imple & Coord - LACE	Consultant Services	150.00
27-Nov-20	2021/008	10%tax deduct fr Ser Educ	Household Enterprise	Consultant Services	3,865.55
23-Feb-21	2021/0123	10% tax for feb, 2021	Proj. Imple & Coord - LACE	Consultant Services	350.00
23-Feb-21	2021/0123	10% tax for feb, 2021	Proj. Imple & Coord - LACE	Consultant Services	160.00
23-Feb-21	2021/0123	10% tax for feb, 2021	Proj. Imple & Coord - LACE	Consultant Services	150.00
23-Feb-21	2021/0123	10% tax for feb, 2021	Proj. Imple & Coord - LACE	Consultant Services	100.00
23-Feb-21	2021/0123	10% tax for feb, 2021	Proj. Imple & Coord - LACE	Consultant Services	150.00
23-Feb-21	2021/0123	10% tax for feb, 2021	Proj. Imple & Coord - LACE	Consultant Services	250.00
23-Feb-21	2021/0123	10% tax for feb, 2021	Proj. Imple & Coord - LACE	Consultant Services	40.00
9-Jun-21	2021/043	10% tax deduction- EDUCARE	Produ Pub Wrks- Life Skils Sup	Consultant Services	1,503.90
27-Nov-20	2021/020	10%withhold tax dedu-Gen	Proj. Imple & Coord-MYS	Consultant Services	50.00
27-Nov-20	2021/020	10%withhold tax dedu-Gen	Proj. Imple & Coord-MYS	Consultant Services	200.00
27-Nov-20	2021/020	10%withhold tax dedu-Gen	Proj. Imple & Coord-MYS	Consultant Services	414.02



Management Letter on the Financial Statement Audit of the
 Youth Opportunity Project (YOP)
 For the period July 1, 2020 to June 30, 2021

Transaction Date	Transaction Reference	Description	Description	Description	Base Amount
27-Nov-20	2021/020	10%withhold tax dedu-Gene	Proj. Imple & Coord-MYS	Consultant Services	100.00
27-Nov-20	2021/020	10%withhold tax dedu-Gene	Proj. Imple & Coord-MYS	Consultant Services	40.00
27-Nov-20	2021/021	10%tax deduct fr staffs-G	Proj. Imple & Coord-MYS	Consultant Services	80.00
27-Nov-20	2021/021	10%tax deduct fr staffs-G	Proj. Imple & Coord-MYS	Consultant Services	828.04
27-Nov-20	2021/021	10%tax deduct fr staffs-G	Proj. Imple & Coord-MYS	Consultant Services	400.00
27-Nov-20	2021/021	10%tax deduct fr staffs-G	Capacity & Systems Building	Consultant Services	489.62
27-Nov-20	2021/021	10%tax deduct fr staffs-G	Capacity & Systems Building	Consultant Services	50.00
27-Nov-20	2021/022	10%tax deduc fr consul-Ge	Proj. Imple & Coord-MYS	Consultant Services	400.00
27-Nov-20	2021/022	10%tax deduc fr consul-Ge	Proj. Imple & Coord-MYS	Consultant Services	720.00
27-Nov-20	2021/022	10%tax deduc fr consul-Ge	Proj. Imple & Coord-MYS	Consultant Services	50.00
27-Nov-20	2021/022	10%tax deduc fr consul-Ge	Proj. Imple & Coord-MYS	Consultant Services	828.04
27-Nov-20	2021/022	10%tax deduc fr consul-Ge	Proj. Imple & Coord-MYS	Consultant Services	100.00
27-Nov-20	2021/022	10%tax deduc fr consul-Ge	Proj. Imple & Coord-MYS	Consultant Services	80.00
27-Nov-20	2021/023	2%4%15% presu tax deduct	Proj. Imple & Coord-MYS	Operating Costs	9.60
27-Nov-20	2021/023	2%4%15% presu tax deduct	Proj. Imple & Coord-MYS	Operating Costs	70.20
27-Nov-20	2021/023	2%4%15% presu tax deduct	Proj. Imple & Coord-MYS	Operating Costs	98.00
27-Nov-20	2021/023	2%4%15% presu tax deduct	Proj. Imple & Coord-MYS	Operating Costs	21.66
27-Nov-20	2021/023	2%4%15% presu tax deduct	Proj. Imple & Coord-MYS	Operating Costs	16.77
27-Nov-20	2021/023	2%4%15% presu tax deduct	Proj. Imple & Coord-MYS	Operating Costs	272.16
2-Mar-21	2021/053	15% tax deduction	Capacity & Systems Building	Consultant Services	720.00
2-Mar-21	2021/053	2% tax deduction	Capacity & Systems Building	Consultant Services	432.00
5-Mar-21	2021/052	2% tax deduction	Capacity & Systems Building	General Services	17.70



Management Letter on the Financial Statement Audit of the
 Youth Opportunity Project (YOP)
 For the period July 1, 2020 to June 30, 2021

Transaction Date	Transaction Reference	Description	Description	Description	Base Amount
5-Mar-21	2021/052	4% tax deduction	Proj. Imple & Coord - LACE	Operating Costs	24.00
24-Jun-21	2021/116	2% & 4% Tax deduction	Proj. Imple & Coord-MYS	Goods	7.60
24-Jun-21	2021/116	2% & 4% Tax deduction	Proj. Imple & Coord-MYS	Goods	27.84
24-Jun-21	2021/116	2% & 4% Tax deduction	Proj. Imple & Coord-MYS	Goods	38.08
24-Jun-21	2021/116	2% & 4% Tax deduction	Proj. Imple & Coord-MYS	Operating Costs	129.00
23-Feb-21	2021/0123	4% tax deduction	Produ Pub Wrks- Life Skills Sup	Consultant Services	330.39
4-Mar-21	2021/022	4% tax deduction- Seamarco	Household Enterprise	Goods	184.00
5-Mar-21	2021/0114	4% tax deduction	Produ Pub Wrks- Life Skills Sup	Consultant Services	364.44
5-Mar-21	2021/0114	4% tax deduction	Produ Pub Wrks- Life Skills Sup	Consultant Services	263.69
9-Jun-21	2021/043	4% tax deduction- GRAWOA	Produ Pub Wrks- Life Skills Sup	Consultant Services	264.00
9-Jun-21	2021/043	4% tax deduction-CEAP	Produ Pub Wrks- Life Skills Sup	Consultant Services	328.36
24-Jun-21	2021/036	4% tax deduction-SARA	Produ Pub Wrks- Life Skills Sup	Consultant Services	330.00
TOTAL					25,381.85