



Promoting Accountability of Public Resources

## AUDITOR GENERAL'S REPORT



**On the Financial Statement Audit of the Ebola  
Emergency Response Project (EERP) (IDA  
D0080)**

**For the fiscal period ended December 31, 2022**

**June 2023**

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

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## ACRONYMS USED

Acronyms/Abbreviations/Symbol	Meaning
AFP	Audit Focal Person
AF	Additional Financing
AG	Auditor General
APA	Assistant Project Accountant
CCC	Community Care Center
CGMA	Chartered Global Management Accountant
CPA	Certified Public Accountant
CRT	County Response Team
EERP	Ebola Emergency Response Project
ETU	Ebola Treatment Unit
EVD	Ebola Virus Disease
FS	Financial Statements
GAC	General Auditing Commission
GoL	Government of Liberia
HSSP	Health System Strengthening Project
IBRD	International Bank for Reconstruction And Development
IDA	International Development Association
IMS	Incident Management System
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
LCPS	Liberia College of Physicians and Surgeons
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



June 30, 2023

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 EBOLA EMERGENCY RESPONSE PROJECT (EERP).**

**Opinion**

We have audited the accompanying financial statements of the Ebola Emergency Response Project (EERP) as at December 31, 2022 financed by IDA D0080 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 (IDA D0080) present fairly, in all material respects, the Statement of Receipts and Payments as at December 31, 2022, 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**

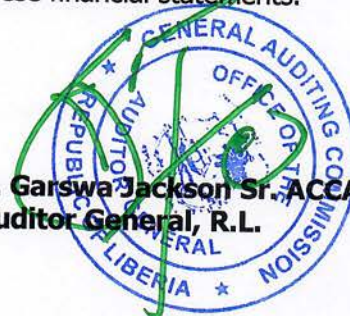
Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS Cash Basis, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether 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 EERP 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**  
June 2023



## **GENERAL INFORMATION**

### **PROJECT MANAGEMENT TEAM**

Project Financial Management Unit:

Papin Daniels  
Unit Director  
Project Financial Management Unit (PFMU)

Leroy Fendor, CA, CPA  
Deputy Director

Subozu Kollie, CFE, CA, CPA  
Project Internal Auditor

Registered Office:

Project Financial Management Unit (PFMU)  
Ministry of Finance  
Broad and Mechlin Street  
Liberia

Implementation Unit:

Matthew T.K. Flomo  
Project Coordinator  
Ebola Emergency Response Project (EERP)  
Ministry of Health  
Monrovia Liberia

Project Location:

Ministry of Health  
Tubman Boulevard  
Monrovia, Liberia

Bankers:

Central Bank of Liberia & GT Bank Liberia  
Limited  
Monrovia

**Statement of Receipts and Payments**  
For the Period Ended December 31, 2022

	Notes	FY Jan.-Dec. 22 US\$	FY 2020/ 2021 US\$
<b>Receipts:</b>			
IDA Grant	4	1,105,408	605,634
Funds Returned IDA D0080			
<b>Total Receipts</b>		<b><u>1,105,408</u></b>	<b><u>605,634</u></b>
<b>Payments:</b>			
<b>Phase 1</b>	5	-	-
<b>Phase 2</b>	6	-	-
Fit for Purpose Human resource (Health Workforce Program)	7	78,879	423,263
Reengineering Health Infrastructure	8	553,295	719,132
Epidemic Preparedness & Response	9	-	4,233
Quality Service Delivery Systems Restored	10	-	8,705
Medicine Management & Logistic	11	145,584	5,700
Administrative & Program Management	12	315,109	511,393
Provision of essential public services	13	-	(1,514)
<b>Total Payment</b>		<b><u>1,092,867</u></b>	<b><u>1,670,912</u></b>
Excess of Receipts over pmts./(Pmts. over Receipts)		12,541	(1,065,278)
Fund Balance as at beginning		461,519	2,444,553
<b>Cumulative fund balance</b>		<b><u>474,060</u></b>	<b><u>1,379,275</u></b>

**Note:**

This report consists of a special budget year for six months which runs from July 2021 to December 31, 2021. The special budget year came about when the GOL transitioned from fiscal year to calendar which started in 2022. Therefore, comparison should be made between budget year 2022 (January-December 2022) and fiscal year June 30, 2021.

The notes on pages 6 to 12 are integral parts of these reports

**Ebola Emergency Response Project (EERP)**  
**Statement of Comparison of Budget and Actual Amounts**  
**For the fiscal period ended December 31, 2022**

<b>12. Activities within components</b>	<b>Project Allocation US\$</b>	<b>Annual Budget US\$</b>	<b>Actual Expenditure US\$</b>	<b>Variance US\$</b>
Fit for purpose Human Resources (Health Workforce Program)	15,994,684	554,800	343,464	211,336
Reengineered Health Infrastructure	31,070,000	846,464	577,658	268,805
Epidemic Preparedness & Response	12,878,611	25	25	
Quality Service Delivery System Restored	1,672,333	-	-	-
Medicine Management & Logistics	500,000	161,957	145,584	16,373
Admin & Program Management	4,550,000	956,935	943,892	13,043
Provision of Essential Public Services	276,957	-	-	-
<b>Total</b>	<b><u>66,942,585</u></b>	<b><u>2,520,181</u></b>	<b><u>2,010,624</u></b>	<b><u>509,557</u></b>

The notes on page 11 to 17 are integral parts of these reports




**Statement of Fund Balance and Cash Status  
For the Fiscal Year Ended December 31, 2022**

	FY Jan.-Dec. 22 US\$	FY 2020/ 2021 US\$
<b>A. FUND BALANCE</b>		
Balance of Project Fund	461,519	2,444,553
<b>Add:</b> Total Receipts during the period	<u>1,105,408</u>	<u>605,634</u>
Total fund available for operations	1,566,927	3,050,187
Less: Total payments during the period	1,092,868	1,670,912
<b>Balance of project fund at the end of the year</b>	<u><b>474,059</b></u>	<u><b>1,379,275</b></u>
<b>B. CASH STATUS</b>		
Cash on hand		
Cash at bank	474,059	1,379,275
<b>Total cash on hand and in bank</b>	<u><b>474,059</b></u>	<u><b>1,379,275</b></u>
<b>Different between A and B</b>	-	-

The notes on page 11 to 17 are integral parts of these reports

**Statement of Financial Position**  
AS AT December 31, 2022

	FY Jan.-Dec. 2022 US\$	FY 2020/ 2021 US\$
<b>Assets</b>		
Cash and cash equivalent		
<b>Total Assets</b>	<u>474,059</u> <b>474,059</b>	<u>1,379,275</u> <b>1,379,275</b>
Fund Balance		
Grant	474,059	1,379,275
Salary Control (Unpaid health workers)		
Accumulated Fund Balance	<u>474,059</u>	<u>1,379,275</u>

  
June 30, 2023  
**Papin Daniels, Jr.**  
Director, Donor Financed Projects  
PFMU, MFDP

  
Matthew T.K. Flomo  
**Matthew T.K. Flomo**  
Project Coordinator  
MOH

*The notes on page 11 to 17 are integral parts of these reports*

**Project Designated Account Statement**  
For the Fiscal Year Ended June 30, 2021

Account No. 1102006271 (Central Bank of Liberia)  
0313804/002/0001/000 (GT Bank)  
Account Type: Current Accounts  
Depository Bank: Central Bank of Liberia & GT Bank Ashmun Street & 13<sup>th</sup> street  
Monrovia, Liberia

**Currency: United States Dollar**

	FY Jan.-Dec. 2022 US\$	FY 2020/ 2021 US\$
<b>Total Grant Received</b>	<b><u>1,105,408</u></b>	<b><u>605,634</u></b>
<b>Total Grant Income Reported</b>	<b>1,105,408</b>	<b>605,634</b>
Amount spent	(1,092,868)	(1,670,912)
Add balance at the beginning of the year	461,519	2,444,553
<b>Balance as at June 30, 2021</b>	<b><u>474,059</u></b>	<b><u>1,379,275</u></b>
<b>Closing Balance Consist of:</b>		
02/206/300030/03 (Central Bank of Liberia)	285,642	378,091
0313804/002/0001/000(GT-Bank Liberia)	188,299	1,000,163
Cash on Hand Petty Cash	120	1,021
	<b><u>474,061</u></b>	<b><u>1,379,275</u></b>



## NOTE TO FINANCIAL STATEMENTS

### 1. Background and Information of the Project

With support from the International Development Association the Project is aimed at contributing in the short-term to the control of the Ebola Virus Disease (EVD) outbreak in Liberia. The EERP was approved by the world Bank on September 17, 2014.

### 2. Used of Grant Proceeds

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

Activities	Amount of grant Allocated US\$
Fit for Purpose Human Resource (Health Workforce Program	15,994,684
Reengineered Health Infrastructure	31,070,000
Epidemic Preparedness & Response	12,878,611
Quality Service Delivery Systems Restored	1,672,333
Medicine Management & Logistics	500,000
Admin. & Program Management	4,550,000
Provision of Essential Public Services	<u>276,957</u>
Total	<b><u>66,942,585</u></b>

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

	% of Expenditure
IDA grant	100
<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 Basis for International Public Sector Accounting Standards (IPSAS) as adopted by the Government of Liberia 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.

### **Reporting Currency**

The EERP 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 the transactions. Balances denominated in other currencies are translated into United States Dollars at the rate of exchange prevailing on the reporting date.

### **Restructuring of the Project**

The restructuring proposes the following changes to the EERP Additional Financing (AF) (Grant No. D0080). Since the original grant (Grant No. IDA- H9910) was fully disbursed; the changes in the original grant will be limited to the reallocation of funds across disbursement categories to adjust the category allocation to actual spending.

The proposed change reflects the change in span of control of Ebola from short-term to a more extended period in case Ebola outbreaks reoccur, and the need to recover essential health services. It also drops the portion of the PDO related to the Socio-economic impact of EVD since the associated activities (i.e., food distribution to quarantined population) were targeted for the immediate response phase, were completed and the related PDO indicator achieved. Therefore, these activities will not continue during the transition phase.

Due to the above background, there will not be a comparative this fiscal year because the components have changed.

### **Reporting Currency**

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

### **Grant Receipts**

Grant from donors for the EER project is recognized and reported in the statement of receipt and payment as income when received and held in a bank account called designated income account for transitory purposes. Amounts approved for disbursement are transferred from the designated account into another bank account called operational account. All payment for the EER project and activities are made from the designated account.

### **Cash and bank balances**

Cash consist of cash in hand and balance at bank

### **Recognition of expenditure**

All expenditures are expensed whether they are revenue or capital in nature and income is recognized when funds are received from the World Bank.

### **Tax**

The project is 100 percent inclusive of tax. Taxes are withheld on consultants and vendors.



**IDA Grant**

<b>4. Grant Receipt</b>	<b>FY Jan.-Dec. 2022</b>	<b>FY 2020/ 2021</b>
	<b>US\$</b>	<b>US\$</b>
IDA H9910	-	-
Other receipts from IDA	-	-
IDA D0080	975,083	-
AfDB	-	-
Gol	-	-
IDA H9910-Direct payment	-	-
IDA D0080-Direct payment	<b>130,325</b>	<b>605,634</b>
	<b>1,105,408</b>	<b>605,634</b>
<b>5 Phase 1</b>		
Support to the EVD Outbreak Response Plans and strengthening Essential Health Service	-	-
Human Resources Scale Up for outbreak Response and Essential Health Services (except FMTs)	-	-
<b>6 Phase 2</b>		
Restoration of Essential Health Services	-	-
EVD Care	-	-
Social Mobilization for EVD Response	-	-
Improved Public Health Laboratory Diagnosis for EVD and other FID	-	-
Improved surveillance and response for EVD and other FIDs	-	-
Provision of essential public services	-	-
WHO	-	-
WFP	-	-
UNICEF	-	-
UNFPA	-	-
UNOPS	-	-



	FY Jan.-Dec. 2022	FY 2020/ 2021
<b>7. Fit for Purpose Human Resources (Health Workforce Program)</b>		
Postgraduate Medical Education (LCPS)	1,505	403,297
Medical Education (AMD)	77,374	-
Management & Policy (HRH unit, TA M&E)	-	19,966
Support to CHW Program	-	-
Health Professional Association	-	-
<b>Sub total</b>	<b><u>78,879</u></b>	<b><u>423,263</u></b>
<b>8. Reengineered Health Infrastructure</b>		
Redemption Hospital	511,369	689,294
National Diagnostic center at JFK	41,926	-
Support to Staff Housing Units	-	28,098
Health Facility rehabilitation	-	1,740
	<b><u>553,295</u></b>	<b><u>719,132</u></b>
<b>9. Epidemic Preparedness &amp; Response</b>		
Support to National EOC (HR and Logistics support)	-	4,233
Establishment of National Public Health Institute	-	-
Animal Human Surveillance	-	-
<b>WHO</b>	-	-
<b>Subtotal</b>	-	<b><u>4,233</u></b>
<b>10. Quality Service Delivery Systems Restored</b>		
County based primary service delivery	-	8,705
MDSR/CRWS	-	-
<b>Sub total</b>	<b><u>-</u></b>	<b><u>8,705</u></b>
<b>11. Medicine Management &amp; Logistics</b>		
Supply Chain System (LMHRA) support etc.	-	5,700
<b>Sub total</b>	<b><u>-</u></b>	<b><u>5,700</u></b>
<b>12. Administration &amp; Program Management</b>		
Conference Facility Rehabilitation	-	-
Minister's Delivery Unit	-	-
Health Financing Unit/IHP+ Support	68,195	130,777
Administrative Support Cost (e.g., OFM)	-	-
PFMU	17,864	70,992

Project-implementation Unit (Coordination-of-Project-activities/staffing)	215,112	284,216
Operational & Logistical Support to the PIU and health services unit	<u>13,938</u>	<u>25,408</u>
<b>Sub total</b>	<b><u>315,109</u></b>	<b><u>511,393</u></b>
<b>13. Provision of Essential Public Services</b>		
Ministry of Gender	-	-
Ministry of Agriculture	-	(1,514)
Ministry of Education	-	-
<b>Sub total</b>	<u>-</u>	<u>(1,514)</u>
<b>14. Cash receipts through grant and other sources</b>		
IDA Grant	<b>1,105,408</b>	<b>605,634</b>
<b>15. Cash Paid</b>		
Phase 1	-	-
Phase 2	-	-
Fit for Purpose Human resource (Health Workforce Program)	78,879	423,263
Reengineering Health Infrastructure	553,295	719,132
Epidemic Preparedness & Response	-	4,233
Quality Service Delivery Systems Restored	-	8,705
Medicine Management & Logistic	145,584	5,700
Administration & Program Management	315,109	511,393
Provision of essential public services	-	(1,514)
<b>Total Payments</b>	<b><u>1,092,867</u></b>	<b><u>1,670,912</u></b>