



Management Letter

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

For the Period July 1, 2021 to December 31, 2022



Promoting Accountability of Public Resources

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

**Monrovia, Liberia
June 2023**



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June 30, 2023

Dr. Wilhelmina Jallah
Minster
Ministry of Health
Congo Town
Paynesville City, Liberia

Dear Dr. Jallah:

Re: Management Letter on the Financial Statement Audit of the Ebola Emergency Response Project for the fiscal Period ended December 31, 2022.

The Financial Statements of the Ebola Emergency Response Project (EERP) for the fiscal period ended December 31, 2022 are subject to audit by the Auditor General (AG) consistent with the Auditor General's mandate as provided for under section 2.1.3 of the GAC Act of 2014.

INTRODUCTION

The audit of the EERP financial statements for the fiscal period ended December 31, 2022 has been completed; the purpose of this letter is to bring to your attention the findings that were revealed during the conduct of the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

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

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.

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.

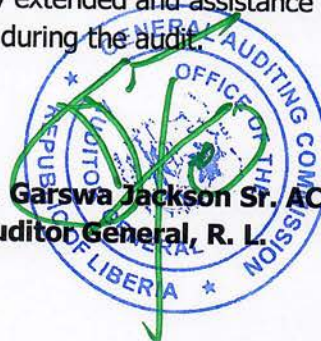
The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Project Management. Our responsibility is to express our opinion on these financial statements.

*Management Letter on the Financial Statement Audit of the Ebola
Emergency Response Project (EERP)
For the Period July 1, 2021 to December 31, 2022*

Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the staffers of the Ebola Emergency Response Project (EERP) during the audit.

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



Monrovia, Liberia
June 2023

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Payment without evidence of adequate supporting documents

Observation

- 1.1.1.1 Regulation P.9 (2) of the Public Financial Management Act of 2009 as amended and restated 2019 states that "Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers"
- 1.1.1.2 During the audit, we observed that Management did not provide adequate supporting documents such as; (Payment Vouchers, invoices, receipts, delivery notes, contracts, service completion certificate, etc.) for expenditures totaling US\$905,092.99 **See Appendix 1 for details.**

Risk

- 1.1.1.3 Management may make payments to contractors for job/service not completed or for deliverable(s) that may not meet the required standards.
- 1.1.1.4 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.
- 1.1.1.5 The absence of adequate evidence of supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

- 1.1.1.6 Management should fully account for the expenditure made without evidence of adequate supporting documents.
- 1.1.1.7 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. A Job Completion Certificate must be prepared to certify the amount of work completed.

Management's Response

- 1.1.1.8 *We wish to bring to the Auditor's attention that the payments referenced EERTA are Journal Vouchers. Initially, a Letter of Credit totaling US\$314,496.00 was initiated by the bank on July 9, 2021 for the purchase of Dialysis Machine and accessories from Nipro. However, the account was debited but Nipro did not receive the funds. On November 1, 2021 when Nipro delivered the Dialysis Machine and accessories, the project account was debited again. We then informed the bank and the amount was reversed / credited on November 16, 2021 to the project account, this particular transaction accounts for US\$617,729.66 of the amount the Audit Team claimed we paid without adequate supporting documents. Please see Exhibit I A.*



- 1.1.1.9 *EERTA/131 is bank charges of US\$2,925.25 that was deducted from the project account for an incoming transfer of US\$975,083.44. Please see Exhibit I B.*
- 1.1.1.10 *EERTA/126 is Unpaid Funds deposited by Aloysius Kortu. The amount in question on this JV is US\$11,940.00 instead of the US\$900.00 quoted by the Auditor. Please see Exhibit I C.*
- 1.1.1.11 *Transaction Reference 2022/009 appeared four (4) times in appendix 1. The individual payments of US\$28,305.00 totaled US\$ 113,220.00 which is in the name of Guaranty Trust (GT) Bank Liberia. The payment voucher is attached for easy reference. Please see Exhibit I D.*
- 1.1.1.12 *Please find attached the payment voucher for Total Liberia in the amount of US\$4,851.00. Please see Exhibit I E.*
- 1.1.1.13 *Please find attached the payment voucher for Listed Individuals in the amount of US\$ 1,250.00. James Jallah was one of the four persons paid DSA to attend Stakeholders Meetings on PIU Implementation in 3 counties. Please see Exhibit I F.*
- 1.1.1.14 *Please find attached the payment voucher for United Motor Company in the amount of US\$ 317.00. Please see Exhibit I G.*
- 1.1.1.15 *Please find attached the payment voucher for K – Plaza in the amount of US\$3,578.85. Please see Exhibit I H.*
- 1.1.1.16 *Please find attached the payment voucher for West Kevcon EERP JV in the amount of US\$ 130,324.98. Please see Exhibit I – I.*

Auditor's General Position

- 1.1.1.17 We reviewed the documents subsequently submitted by Management, after our audit execution. Therefore, we have adjusted the transactions without supporting documents to US\$8,464.11 (US\$905,092.99 – US\$896,628.88) to be accounted for by Management. We therefore maintain our recommendation. **Please see Appendix 1 for details.**
- 1.1.1.18 Management's provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.
- 1.1.1.19 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.

1.2 Dating the Financial Statements and Accounts

Observation

- 1.2.1.1 Regulation Part I.11 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "the shall be prepared by the head of government agency and transmitted to the minister and the Comptroller-general in respect of the year, account covering all Public Funds under his control. The accounts shall be submitted within the period of two months after the end



of each fiscal, or period as the Legislature may by resolution appoint, and shall include statements and document to be specified in the International Public Sector Accounting Standards as adopted by the Government of Liberia.”

- 1.2.1.2 During the audit, we observed no evidence that Management assigned date to the financial statements in line with the Government of Liberia reporting framework, International Public Sectors Accounting Standards (IPSAS Cash Basis of 2017).

Risk

- 1.2.1.3 Management may be non-compliant with Regulation I.11. of the PFM Act of 2009 as amended and restated 2019.

- 1.2.1.4 Untimely presentation and approval of the financial statements may impair accountability and decision making. The completeness and accuracy of the financial statements may also be impaired.

- 1.2.1.5 Failure of Management to assign date to approved financial statements may deny the users of relevant information important for decision making. Management may not fully comply with the International Public Sectors Accounting Standards (IPSAS Cash Basis of 2017).

Recommendation

- 1.2.1.6 Management should adjust the financial statements to include the date of approval adjacent to the signatures of the authorizers.

- 1.2.1.7 Going forward, Management should ensure that approved Financial Statements are dated and presented to the Offices of the Auditor General and Comptroller & Accountant General two months after the end of the fiscal period in line with the PFM Act.

Management’s Response

- 1.2.1.8 *Kindly find attached the revised Financial Statements. Please see Exhibit II*

Auditor General’s Position

- 1.2.1.9 We acknowledge Management acceptance of our finding, recommendations and subsequent adjustment of the financial statements.

1.3 Non-Explanation of Material Variances

Observation

- 1.3.1.1 Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017) provides that an entity that makes publicly available its approved budget(s) shall present a comparison of the budget amount for which it is held publicly accountable and actual amounts either as a separate additional financial statement of an additional budget columns in the statement of cash receipts and payments. The comparison of budget and actual amount shall present separately for each level of legislative oversight:

- By way of note disclosure, an explanation of material variances between the budget for which the entity is held publicly accountable and actual amounts, unless such



explanation is included in other public documents issued in conjunction with the financial statements, and cross reference to those documents is made in the notes.

- 1.3.1.2 Additionally, paragraph 1.7.12 of the Revised Cash Basis IPSAS (2017) provides that an explanation of the material differences between actual amounts and the budget amounts will assist users in understanding the reasons for material departure from the approved budget for which the entity is held accountable.
- 1.3.1.3 During the audit, we observed an unexplained variance of US\$509,558.00 between the approved annual amount and actual expenditure as recorded in the Financial Statements. **See Table 1 for details.**

Table 1: Non-Explanation of Material Variances

Activities	Project Allocation US\$ A	Approved Annual US\$ B	Actual Expenditure US\$ C	Variance US\$ D=(B-C)
Health Workforce Program	15,994,684.00	554,800.00	343,464.00	211,336.00
Reengineered Health Infrastructure	31,070,000.00	846,464.00	577,658.00	268,805.00
Epidemic Preparedness & Response	12,878,611.00	25.00	25.00	-
Quality Service Delivery System Restored	1,672,333.00	-	-	-
Medicine Management & Logistics	500,000.00	161,957.00	145,584.00	16,373.00
Administration & Program Management	5,550,000.00	956,935.00	943,892.00	13,043.00
Provision of essential Public Services	276,957.00	0	0	0
Total	67,942,585.00	2,520,181.00	2,010,623.00	509,558.00

Risk

- 1.3.1.4 Failure to include notes or explanation for material variances between budgetary amounts and actual amounts in the financial statements may deny users of the financial statements' information needed to make informed decision.
- 1.3.1.5 Fair presentation and full disclosure may be impaired.
- 1.3.1.6 The completeness and accuracy of expenditures may not be assured. Also, expenditures may be understated.

Recommendation

- 1.3.1.7 Management should ensure that full and adequate disclosures are made for material variance(s) between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017).



- 1.3.1.8 Management should provide explanation for the variance amounting to US\$509,558.00 between the Approved annual amount and actual expenditure.

Management's Response

- 1.3.1.9 *Management acknowledges the audit finding and recommendations. The health workforce variance of 38% is attributed to the cancellation of the Workload Indicators of Staffing Needs (WISN) consultancy, and unexpired contracts for LCPS faculty who did not take up assignment. Regarding the nearly 32% variance from the reengineered health infrastructure, it is largely due to budgeting for consultancies that the actual costs were lower than the budget. Additionally, another consultancy cost projected was transferred and proposed under the IFISH project.*

Auditor General's Position

We acknowledge Management acceptance of our finding, recommendations and subsequent adjustment of the financial statements.

1.4 Payment voucher Lacks "Titles/Positions"

Observation

- 1.4.1.1 Section 6.5 (3) of the PFMU Financial Manual of 2020, delegates the preparation and review responsibilities to the Assistant Project Accountant (APA) and the Internal Auditor respectively.
- 1.4.1.2 During the audit, we observed that payment vouchers prepared by the PFMU did not show the titles or positions of the preparer, reviewer and approver for the period under review.

Risk

- 1.4.1.3 The lack of titles or positions of the preparer, reviewer and approval of the payment vouchers may make it difficult to validate the payment vouchers.
- 1.4.1.4 Segregation of duties and check and balance may not be assured.

Recommendation

- 1.4.1.5 Management should indicate the "titles or positions" of the preparer, reviewer and approver on the payment vouchers in line with the PFMU Financial Procedure Manual.

Management's Response

- 1.4.1.6 *The PIU shall submit a payment request (Appendix 9) to the PFMU as a batch header to the invoice and supporting documents. The PFMU Manager approves the invoice for payment when all the checks are completed. Upon his approval, a PV (Appendix 10) will be prepared by the APA. The PV and the supporting documents, including the no-objection (if applicable) will be sent to the SPA who will ensure that the PV is checked for correct account codes as well as the appropriate Project fund (or name) have been indicated on the PV. Where the SPA is satisfied with the internal checks, the PV is reviewed and will be approved by the PFMU Manager who will issue the appropriate instruction for a Check to be written.*



Auditor General's Position

- 1.4.1.7 Management's assertion does not adequately address the issues raised. Going forward, Management should ensure that the titles of the preparer, reviewer and approver are displayed on the payment vouchers. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.5 Bank Errors

Observation

- 1.5.1.1 Section 6.5.3 of the PFMU Financial Procedures Manual 2020, required that the PFMU Management shall ensure that all reconciliation differences are properly and promptly investigated with the view to regularizing them.
- 1.5.1.2 Additionally, Section 8.4.2 of the PFMU Financial Procedures Manual 2020 indicate that, there shall be reconciliation between the control accounts in the general ledger and the memorandum registers and any unusual account balance will also be investigated and resolved promptly.
- 1.5.1.3 During the audit, we observed that the EERP Bank Reconciliation Statement indicated a figure titled "bank error- repurchase of Bankers cheques" on the face of the reconciliation statement dated December 31, 2022 in the amounts of US\$24,538.89. However, the amount could not be traced to the bank statement nor the cash book.

Risk

- 1.5.1.4 Figures in the bank reconciliation statement that cannot be traced to the bank statement nor the cash book may be erroneous. This may lead to misstatement of cash balance.
- 1.5.1.5 A misstated cash balance may lead to subsequent misstatement of the financial statements.

Recommendation

- 1.5.1.6 Management should perform a comprehensive reconciliation of the cash book and the bank statement to identify the source of the error.
- 1.5.1.7 Upon identification of the error, the corresponding instrument (cash book, bank statement or both) and the financial statements should be adjusted accordingly.

Management's Response

- 1.5.1.8 *In January 2022, twenty – two (22) tax deductions were made for vendors and consultants on the project totaling US\$ 24,538.89. They did not clear in January 2022. As such, they became Unpresented on the face of the reconciliation. In February 2022, the amount of US\$24,538.89 was debited from the project account signifying that payment for the taxes had been made.*
- 1.5.1.9 *In May 2022, there was a surprised credit to the project account in the same amount. We recorded this as Erroneous Credit (Bank Error). We wrote the Commercial Bank asking for*



reasons why the project account was credited with the amount and we were informed that it was Unpaid Taxes.

1.5.1.10 *When we realized that the Commercial Bank was unable to remit the taxes to LRA we made the necessary adjustment in April 2023.*

1.5.1.11 *Kindly find attached supporting documents to the explanation above. See Exhibit V*

Auditor General's Position

1.5.1.12 We acknowledge Management's assertion. Going forward, Management should ensure that the bank errors are investigated and rectified in a timely manner.

1.6 Delay in the Construction project of the New Redemption Hospital

Observation

1.6.1.1 Section 41 (1) (a) to (c) of the Amended and Restated Public Procurement and Concessions (PPC) Act of 2010 states that "The Procuring Entity shall be responsible for the administration and monitoring of contracts entered into by the Entity. The contract administration functions shall include at least the following:

- a) Ensuring that the contractor complies with the specifications and terms of the contract;
- b) Ensuring that the contract is being performed on schedule;
- c) Ensuring that, payments made to the contractors are in accordance with the terms of the contract."

1.6.1.2 On July 20th, 2018, a construction contract was initially awarded to West Construction Company and later to West-Kevcom JV Incorporated represented by its Country Manager, Abraham Bah for the construction of 155- bed hospital capacity of the New Redemption Hospital and adjunct facilities in Caldwell at the total cost of US\$12,289,434.20. The construction work was scheduled to be completed on August 17, 2020. The contract was extended from the effective date of August 17, 2020 to September 16, 2020.

1.6.1.3 During the physical verification of the 155- bed New Redemption Hospital Construction Project on May 19, 2023, we observed the following:

- The Contractor has been paid for work valued at US\$5,719,282.09 and a 47.8% completion based on the remeasured BOQ total by MASS Design Group LLC, and WNL Development Solutions Ltd., the Consultants hired by MOH for this assignment. Total payments to the Contractor including advance payment, retention and partial recovery of the advance is US\$6,342,099.44.
- Due to error on the last payment (IPC No. 21) an overpayment of US\$1,520.00 was made to the Contractor.
- The Contractors owes the Employer (MOH) the balance of the advance payment of US\$1,194,745.56. The Employer (MOH) owes the Contractor retention funds of



US\$571,928.21. The net difference owed to the Employer by the Contractor is US\$622,817.35. This will need to be accounted for in the final settlement to terminate the Contractor's contract. The overpayment of US\$1,520.00 on IPC No. 21 should also be considered. Therefore, the total amount due to the MOH from the contractor amount to US\$624,337.35 (US\$622,817.35 + US\$1,520.00).

- The Ministry of Health and the World Bank has determined that the contractor does not have the capacity to complete the work. **See Table 3 and photos of the construction of the New Redemption Hospital for details:**

Table 3: Schedule of total payments made to West-Kevcom JV Incorporated

No.	Description	Period End Date	Amount US\$
1	Advance Payment	2018 August 15	1,843,415.13
2	Interim Payment#1	2018 September 17	287,502.41
3	Interim Payment#2	2018 October 17	201,960.00
4	Interim Payment#3	2018 December 31	239,724.14
5	Interim Payment#4	2019 January 31	158,195.03
6	Interim Payment#5	2019 February 28	163,164.22
7	Interim Payment#6	2019 March 31	493,088.23
8	Interim Payment#7	2019 April 30	295,015.22
9	Interim Payment#8	2019 May 31	163,614.91
10	Interim Payment#9	2019 June 30	275,229.01
11	Interim Payment#10	2019 July 31	152,667.14
12	Interim Payment#11	2019 August 31	250,087.56
13	Interim Payment#12	2019 September 30	208,860.19
14	Interim Payment#13	2019 November 30	136,863.75
15	Interim Payment#14	2019 December 31	200,961.82
16	Interim Payment#15	2020 February 29	217,183.39
17	Interim Payment#16	2020 March 31	175,840.74
18	Interim Payment#17	2020 April 30	138,207.58
19	Interim Payment#18	2020 June 30	280,936.01
20	Interim Payment#19	2020 August 31	124,430.19
21	Interim Payment#20	2020 November 30	204,827.78
22	Interim payment #21	2021 January 31	130,324.98
Total			6,342,099.43





Partial view of the uncompleted construction work at the New Redemption Hospital located in Caldwell

Risk

- 1.6.1.4 Failure to complete the 155-bed New Redemption Hospital project on scheduled may lead to non-achievement of the project's objectives.



- 1.6.1.5 The delay in the construction of the project may lead to additional costs in relation to security, cleaning of the site and structural elements, project staff remuneration, reinforcement of existing fence, etc.
- 1.6.1.6 Failure to obtain refund from contractors for uncompleted task may lead to misappropriation of project funds.

Recommendation

- 1.6.1.7 Management should provide explanations for the delay in awarding contracts to a new firm by December 31, 2022 as recommended by the Independent Evaluator (WNLDS International).
- 1.6.1.8 Management should ensure that remaining funding for the construction of the New Redemption Hospital is utilized in line with the project objectives before the end of the project on December 31, 2023.
- 1.6.1.9 Proper coordination, monitoring and evaluation of the project should be implemented periodically during the execution of the project.
- 1.6.1.10 Subsequent disbursement to contractors should be aligned with the level of work completed.
- 1.6.1.11 Management should also ensure that outstanding liabilities from previous contractors is duly refunded or a litigation commissioned to facilitate same.

Management's Response

- 1.6.1.12 *The audit findings are noted. Termination Agreement between the contractor (West-Kevcon) and the MOH was signed on January 31, 2023. The agreement documents the rights and obligations of each party which have been fully fulfilled. A new contractor and a new supervision firm have been hired to complete the remaining construction and supervision works for the New Redemption Hospital (Phase 1.1) being financed under the EERP. It is expected that this phase will be completed by December 31, 2023. The contractor has mobilized and that both consulting engineer and contractor are now on site. Please see attach the signed Termination Agreement. Kindly see attached. Please see Exhibit VI.*

Auditor General's Position

- 1.6.1.13 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.



1.7 Non-remittance of withholding Taxes

Observation

- 1.7.1.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "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".
- 1.7.1.2 During the audit, it was observed that Management withheld the total amount of US\$57,286.51 as withholding taxes from staffers and vendors without evidence that the amount was remitted to the LRA. **See Appendix 2 for details:**

Risk

- 1.7.1.3 Failure to remit taxes withheld, may deny GoL of much needed tax revenue.
- 1.7.1.4 Management may be in noncompliance with Section (905) J. of the Revenue Code of Liberia 2000, which may result into penalties for late payment and failure to pay.

Recommendation

- 1.7.1.5 Management 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.
- 1.7.1.6 Management should ensure that all checks written for payment of withholding taxes should be deposited in the General Revenue Account in a timely manner.
- 1.7.1.7 Evidence of tax remittances should be adequately documented and filed to facilitate future review.

Management's Response

- 1.7.1.8 *PFMU has worked and continue to engage with the stakeholders on this GOL flag receipt issue for 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.*
- 1.7.1.9 *Notwithstanding, LRA has encouraged PFMU to ensure that tax payments are made on behalf of consultants and vendors to the General Revenue account either via the LRA tax remittance forms or via the issuance of checks which will be evidenced / captured by their system and the consultant or vendor can later claim their tax credit from the LRA system. However, we take note of the recommendation and will make the necessary adjustment.*

Auditor General's Position

- 1.7.1.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.



1.8 Third Party Payments made to employees

Observation

- 1.8.1.1 Regulations B.28 of the PFM Act of 2009 as amended and restated 2019 states that "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment."
- 1.8.1.2 Also, Sections 7.2.5 of the PFMU Financial procedure Manual of 2020, states that "In compliance with Best Practice, the Internal Audit Section of PFMU must ensure that "trust" payments for individuals (third party payment) or groups in excess of ten thousand United States Dollars (US\$10,000.00) on site or in the counties must be accompanied by a staff from PFMU. Furthermore, any payment deemed to be risky after review and assessment must be accompanied by a staff from the PFMU based on the recommendation of the Internal Audit Section.
- 1.8.1.3 The cost of the staff from PFMU should be covered by the PIU concerned. This is to ensure that funds meant for individuals or other purposes actually reach their intended targets. Such on site or field payments must be accompanied by reports from PIU."
- 1.8.1.4 During the audit, we observed that Management made payments totaling US\$118,580.00 in the name of employees rather than the individual participants, service providers, vendors or their legally authorized representatives. Furthermore, there was no evidence of field reports from the Project Implementation Unit (PIU). **See Table 4 for details.**

Table 4: Third Party Payments made to Employees

Date	Journal No.	Transaction Reference	Description	Amount US\$
2/10/2022	7992	2022/062	Aloysius G. Kortu, Participants DSA	40,400.00
2/12/2021	7936	EERTA/119	Unpaid DSA Eric Koker	3,180.00
9/27/2021	7896	2022/019	Eric Koker, participants DSA	25,200.00
9/27/2021	7897	2022/018	A. Kortu Participants DSA	48,900.00
2/28/2022	8000	EERTA/126	Unpaid DSA, A. Kortu	900.00
Total				118,580.00

Risk

- 1.8.1.5 Paying cash to employee for subsequent disbursement to participants, service providers or vendors may facilitate misappropriation of funds.
- 1.8.1.6 This practice may also lead to Management override of the payment processes by completing disbursement without facilitating due processes.

Recommendation

- 1.8.1.7 All Allowances and DSAs payments to participants should be made directly to the



beneficiaries either by checks, bank deposit or mobile money to ensure accountability and proper expenditure control.

- 1.8.1.8 All payments for goods and services should be made directly to the service providers, vendors or its legally authorized representative and a field reports from the Project Implementation Unit as required by the PFM Act of 2009 as amended and restated 2019 and the PFMU Financial Procedure Manual of 2020.

Management Response

- 1.8.1.9 *The audit recommendation is noted. The challenge is that there are instances cautions must be taken in paying DSAs directly to beneficiaries before the actual activity is held, especially at locations that are far away from Monrovia. We have to mitigate for any potential risk of 'no show' by some participants. One option being explored is the use of mobile money for various DSA transactions. The PFMU Procedures Manual allows for these kinds of transactions. Regarding the details associated with Table 4 above, the field reports and supporting documents were verified by the auditors on Saturday, June 17, 2023 in the PIU conference room. It is shocking that this appeared in the draft ML.*

Auditor General's Position

- 1.8.1.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.8.1.11 Management is therefore in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as amended and restated 2019.

1.9 Irregularities Associated with Fixed Asset Management

Observation

- 1.9.1.1 Regulations V.4 (2) of the PFM Act of 2009 as amended and restated 2019 states that, "The master inventory shall record under each category of item:
- the date and other details of the voucher or other document on which the items were received or issued;
 - their serial numbers where appropriate; and
 - their distribution to individual locations and the total quantity held."
- 1.9.1.2 During the audit, we observed that the following irregularities were associated with the EERP Fixed Assets Management System:
- Three of the vehicles listed on the asset registry for Bong and Lofa Counties were not seen.
 - The fixed assets register was not regularly updated.
 - Some fixed assets of the entity were not coded.
 - No evidence of periodic verification of fixed assets.
 - There was no evidence of movement of assets form.
 - There was no history of disposal of assets.
 - Fixed assets within a given vicinity were not clearly displayed as required by the PFM



Act. See Table 6 and Appendix 3 for details.

Table 6: Missing Assets

Date of Receipt/Purchase	Asset Type	Qty	Asset Description	Asset Value/cost (US\$)	Asset Code	Assignee	Serial/Engine #	Status
21-Nov.-14	Vehicle	1	Ford Ranger Pick-up	41,379.00	N/A	C.B. Dunbar Hospital, Bong County	PF2HPDC41506	Not seen

Date of Receipt/Purchase	Asset Type	Qty	Asset Description	Asset Value/cost (US\$)	Asset Code	Assignee	Serial/Engine #	Status
21-Nov.-14	Vehicle	1	Hyundai cargo pick-up	37,000.00	N/A	Lofa County	D4DCD550847	Damaged
12-July-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00	GSA-02-392	Lofa County	1HZ-0883788	N/A

Date of Receipt/Purchase	Asset Type	Asset Description	Asset Value/Cost \$	Alternate Asset Code	Serial/Engine #	Assignee	Status
12-Jul-18	Vehicle	Toyota Land Cruiser High Top 4WD	41,379.00	GSA-02-394	JTEEB71J807039275	Bomi County Health Team	Functional

Risk

- 1.9.1.3 Fixed Assets Register may be misstated (Over/understated).
- 1.9.1.4 Assets may be damaged or impaired but their values are still on the books.
- 1.9.1.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.9.1.6 The lack of asset movement log could make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.9.1.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of project objectives.
- 1.9.1.8 Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.9.1.9 The Fixed Assets Register should be updated periodically to reflect all entity's assets.



- 1.9.1.10 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.9.1.11 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.9.1.12 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.
- 1.9.1.13 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.

Management's Response

- 1.9.1.14 *Management acknowledges the audit findings and recommendations. Some residual actions have been taken based on past audit recommendations. Prior to the start of the ongoing audit, teams from the MOH/PIU and the PFMU conducted fixed assets verification exercise for the various projects under the health portfolio, and the fixed assets registers were subsequently updated. Unfortunately, the updated registers might not have been the ones included along with the financial statement for each project. We do hope to ratify this going forward. In instances where the auditors considered that fixed assets were not present, we will do some follow ups. However, it is important to state that the vehicle for Lofa County was initially non-functional and was verified by the audit in Gbarnga during previous year's audit. Kindly find attached copy of the updated fixed asset register. Please see Exhibit VIII.*

Auditor General's Position

- 1.9.1.15 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.



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Recommendation Tracker of the Financial Statements Audit of the Ebola Emergency Response Project (EERP) for the Period July 1, 2020 - June 30, 2021

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
1	During the audit, we observed that the Management did not write back in the project's cash book 16 (sixteen) unrepresented checks in the total amount of US\$21,260.9	Management should ensure that all checks written for payment of withholding taxes should be deposited in the General Revenue Account in a timely manner. The Management of EERP should adjust the cash book by the total value of the unrepresented checks and restate the financial statements with the adjusted cash balance.	1.1.1.3-1.1.1.14	Kindly note that a Tax Form is used to facilitate payment of taxes to GOL instead of Check as purported at the Auditor. This form DOES NOT become stale after 6 months like checks. Due to the delays encountered with tax payment combined with the protocol for tax payment, tax remittance forms are filled and subsequently sent to the banks where the projects accounts are kept. There are no expiry dates attached to the forms which allow them to be paid as and when they have been signed	Tax remittance forms filled, signed and sent to the bank for payment of taxes is a rapid mode of payment intended to facilitate immediate payment of taxes. Therefore, had the Management instituted payment of withholding taxes using tax forms, all outstanding payments should have been cleared. Section 1.2.2 of the cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the entity. Financial statements prepared under the cash basis IPSAS provide readers with information	Pending	Pending	PFMU to response



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
				by the relevant signatories. Hence, we cannot adjust our Cash Book because these tax remittance forms can be paid and cleared anytime by the Commercial Banks.	about the sources of cash raised during the period, the purposes for which cash was used and the cash balances at the reporting date. The measurement focus in the financial statements is balances of cash and changes therein. Notes to the financial statement may provide additional information about liabilities, such as payable and borrowing, and some noncash assets, such as receivables, investment and property, plant and equipment. Regulation I.16.(1and2) of the PFM Act of 2009; states that: 1) At the close of business of the last working day			



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
2	The Management made a total payment of US\$6,211,774.45 to the contractor. This amount represents more than fifty (50) percent of the total	The Management should provide explanations why the construction project has not been completed (September 16, 2020) as enshrined in the contract agreement. Subsequent disbursement should be aligned with the level of work	1.1.3.4 - 1.1.3.15	MOH notes the audit findings. However, there are various reasons which have contributed to the New Redemption Hospital Phase 1 Construction not being completed as enshrined in the contract.	of each month or financial year, whichever is applicable, the accounts shall be balanced off. 2) The receipts and payments that belong to a period or a financial year other than the reporting period or financial year, shall be shown in the accounts and the details shall be given in the notes to the accounts	pending	Pending	The project is now reactivated. There is a new contractor (ICC) onsite and there is also a new supervising engineer (WAPCOS) deployed



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
3	contract value of US\$12,289,434.20.	completed. The Management of the EERP should ensure that adequate securities is maintained at the facility to safe guide project assets.						
	During the audit, we observed that the EERP Management withheld the total amount of US\$225,048.56 as withholding taxes from staffers without evidence that the amount	The Management should facilitate full remittance of withholding taxes to the LRA in keep with Section 905 (J) of the Revenue Code of Liberia Act of 2000. 1.1.4.5 The EERP Management should ensure that all checks written for payment of withholding taxes should be deposited in the General Revenue Account in a timely manner. 1.1.4.6	1.1.4.2- 1.1.4.9	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 Collectorate that can issue flag receipt. The issuance of flag receipts will have	Management's assertions are not supported by Section 806 (e) and Section 905 (j) of the Revenue Code of Liberia Act of 2000 as amended in 2011. Further, the PFMU Management should ensure that the withholding taxes are paid within ten days after the last day of the month as stipulated by the 2011 Amended	Pending	Pending	PFMU to response



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No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
	was remitted to the LRA.	Management of the EERP 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.		to go through various approvals levels and in their wisdom, the PFMU cannot issue a flag receipt for the reasons given above. 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.	Revenue Code of Liberia. All receipts should also be obtained and filed for future reference. Therefore, we maintained our findings and recommendations			



APPENDICES

Appendix 1: Payment without evidence of adequate supporting documents

JULY 1, 2021 TO DECEMBER 31, 2022 (EERP)				
Transaction Date	Journal No.	Transaction Reference	Description	Amount US\$
8/19/2021	7909	2022/007	James Jallah DSA	1,250.00
2/28/2022	8000	EERTA/126	Unpaid DSA, Aloysius Kortu	900.00
2/12/2021	7936	EERTA/119	Unpaid DSA Eric Koker	3,180.00
11/8/2021	7964	2022/035	W. Tolera Airfare	2,434.83
1/11/2022	7996	2022/045	Air Travel O. Ilesanmi	699.28
Total				8,464.11

Appendix 2: Withholding Taxes

Table 2a: Taxes withheld from Project implementation Unit staffers

No	Position	# of Months (A)	Monthly Tax (B) US\$	Annual Withholding Tax (C)=(A*B) US\$
1	Project Manager	18	650.00	11,700.00
2	Deputy Project Manager	18	388.89	7,000.02
3	Admin. & Finance Officer	18	250.00	4,500.00
4	Program Officer	18	180.00	3,240.00
Sub-Total			1,468.89	26,440.02

Table 2b: Taxes withheld from A.M. Dogliotti College of Medicine staff

No.	Faculty/Staff	Position	# of months (A)	Monthly Tax (B) US\$	Annual Withholding Tax (C)=(A*B) US\$
1	Olayinka Stephen Hesanmi	Consultant	8	832.50	6,600.00
Sub-Total				832.50	6,600.00

Table 2c: Taxes withheld from the Liberia Post Graduate Medical Residency Program staff

Position	# of Month	Monthly Tax US\$	Annual Withholding Tax US\$
Consultant Services	8	900.00	7,200.00
Sub-Total		900.00	7,200.00

Table 2d: Taxes withheld from Vendors

DATE	PV#	PAYEE	Expenditure description	AMOUNT US\$
20/07/2 021	EERP/2022 /005	Devine Destiny General Spare Parts	Payment for the servicing of PIU vehicle P# A61040	15.00
20/07/2 021	EERP/2022 /004	United Motor Company	Payment for the servicing of Health Financing unit vehicle P# LB-1541	10.00



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DATE	PV#	PAYEE	Expenditure description	AMOUNT US\$
20/08/2021	EERP/2021/010	Auto Link Liberia	Payment for the repair and maintenance of PIU vehicle P#LB-1160	361.50
16/02/2022	EERP/2022/063	Speedy Car Service	Payment for project vehicle repair and maintenance	273.30
16/09/2022	EERP/2022/083	DCL Laboratory Products LTD.	Payment for the supply and installation of medical Equipment	3,219.40
13/07/2022	EERP/2022/072	Abby Enterprise	Payment for the delivery of assorted carriages for the use of PIU	302.80
24/09/2021	EERP/2022/014	CICA Motors	Payment for the delivery of 3 motorbike for the use of the PIU	216.00
14/12/2022	EERP/2022/099	Power Solution INC	Payment for the supply and installation of solar street lights at the redemption Hospital construction site	139.59
3/2/2022	EERP/2022/059	United Motor Company	Payment of servicing of vehicle Plate #1541	101.30
18/08/2022	EERP/2022/078	Devine Destiny General Spare Parts	Payment for the repair and maintenance of PIU vehicle P#LB-1160	201.00
2/9/2022	EERP/2022/081	Master Trading Center	Payment for the supply of 5 tyres for vehicle plate #65263	24.00
15/12/2022	EERP/2022/100	D'calabash Inc	Payment for catering and hall rental service being rendered to participate currently attending meeting on the proposal evaluation for the new Redemption Hospital	61.80
29/09/2022	EERP/2022/087	Wright Security Services	Payment for security service at the New Redemption Hospital	722.22
7/11/2022	EERP/2022/092	Biomedical Link	Payment for the supply of chemical and reagents for the Liberia medical health Regulatory Authority	2,846.61
17/08/2022	EERP/2022/076	Wright Security Services	Payment for security service at the New Redemption Hospital	722.22
23/09/2022	EERP/2022/084	Hammar Inc	Payment for the supply of materials and handy tools for the hoarding fence and cleaning at the New Redemption Hospital	114.93
8/12/2020	EERP/2022/096	Hammar Inc	Payment for the supply of PPE materials for the cleaning at the New Redemption hospital construction site by casual workers.	7.00
9/12/2022	EERP/2022/097	W N L Development Solutions (Canada) Ltd	15% payment for independent evaluator to access the current design, bill quantiles, processes and current work progress for the new redemption hospital as per the attached	5,119.16



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DATE	PV#	PAYEE	Expenditure description	AMOUNT US\$
18/05/2022	EERP/2022/013	Insurance Company of Africa	payment for the insurance coverage premium for the period March 25,2022 to March 24,2023for 5 motorbikes for the PIU as per attached	150.55
18/05/2022	EERP/2022/012	January First General Merchandise	Payment for the delivery of stationery for the National Health Financing Policy and strategy validation meeting in Buchanan as per the attached	29.00
18/05/2022	EERP/2022/011	G2 Pharmacy	Payment for the delivery of assorted medical and non-medical supplies for the Dialysis Center at JFK Hospital as per the attached	309.11
18/05/2022	EERP/2022/009	Favor Mills Restaurant	Payment for catering service rendered during the National Health Financing policy and strategy validation meeting held in Buchanan as per the attached	1,690.00
18/05/2022	EERP/2022/006	United Motor Company	Payment for the maintenance and servicing of Health financing unit vehicle with plate # LB 1541 as per the attached	24.00
18/05/2022	EERP/2022/005	Raj Enterprise Inc.	payment for the supply of recharger cards for the Health Financing team in Buchanan as per the attached	15.00
18/05/2022	EERP/2022/008	Devine Destiny General Spare Parts	Payment for the maintenance and servicing of PIU vehicle with plate # A61040 as per the attached	371.00
Sub- Total				17,046.49
Grand Total				57,286.51



Appendix 3: Fixed Assets Irregularities

No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
1	21-Nov-14	Vehicle	1	Hyundai Cargo Pickup	37,000.00		GSA-MOH-03-8	KMFGA17 CPCC240 027	Grand Gedeh County	Dr. Elsie Karmbor	Damage	IDA H9910 & D0080	EERP
2	21-Nov-14	Vehicle	1	Hyundai Cargo Pickup	37,000.00		N/A	D4DCC50 1102	Nimba County	Nimba County	Damage	IDA H9910 & D0080	EERP
3	21-Nov-14	Vehicle	1	Ford Ranger Pickup	41,379.00		GSA-MOH-02-155/RL-3097	6FPPXXM J2PDC-41503	Grand Bassa County	Kent R. Napeh	Damage	IDA H9910 & D0080	EERP
4	21-Nov-14	Vehicle	1	JMC-Isuzu Mini Truck	24,920.00		GSA-MOH-03-10/RL-3079	LETAEG 24DHN06 410	Grand Bassa County	Gregory W. Walker	Damage	IDA H9910 & D0080	EERP
5	21-Nov-14	Vehicle	1	JMC-Isuzu Mini Truck	24,920.00		GSA-MOH-03-9	LETAEG 24DHN06 407	Margibi County	Gregory W. Walker	Damaged	IDA H9910 & D0080	EERP
6	21-Nov-14	Vehicle	1	Ford Ranger Pickup	41,379.00		N/A	PF2HPDC 41506	Bong County	CB Dunbar Hospital	Damage	IDA H9910 & D0080	EERP
7	21-Nov-14	Vehicle	1	Hyundai Cargo Pickup	37,000.00		N/A	D4DCD55 0847	Lofa County	Lofa County	Damage	IDA H9910 & D0080	EERP
8	21-Nov-14	Vehicle	1	JMC-Isuzu Mini Truck	24,920.00		N/A	LETAEG 28DHN06 409	GSA	Boikai Sirleaf	N/A	IDA H9910 & D0080	EERP
9	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		N/A	N/A	GSA	Boikai Sirleaf	N/A	IDA H9910 & D0080	EERP
10	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH-04-35	MROFR2 2GXE072 6981	IMS/ National	NPHIL	OLD	IDA H9910 & D0080	EERP
11	21-Nov-14	Vehicle	1	Ford Ranger Pickup	41,379.00		GSA-MOH-04-45	6FPPXXM J2PDC41	Bensonville	Dr. Aaron	Damaged	IDA H9910 & D0080	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/E Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
								507	Hospital/Montserrado County	Kollie		D0080	
12	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		GSA-MOH-04-23	6FPPXXM J2PDA29 260	MOH HQ	Jacob Wapoe	Damaged	IDA H9910 & D0080	EERP
13	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		GSA-MOH-04-12	6FPPXXM J2PDA-29261	MOH HQ	Atty. Tomik Vobah	Damaged	IDA H9910 & D0080	EERP
14	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		GSA-MOH-04-11	6FPPXXM J2PDK45 916	MOH HQ	Angie Tarr-Nyakoon	Damaged	IDA H9910 & D0080	EERP
15	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		GSA-MOH-04-17	6FPPXXM J2PDA29 268	MOH HQ	Omarley Yeabah	Damaged	IDA H9910 & D0080	EERP
16	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH-04-3	MR0FR22 G300716 124	MOH HQ	Min. C. Stanford Wesseh	Damaged	IDA H9910 & D0080	EERP
17	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH-04-35	MR0FR22 G100716 154	MOH HQ	Dr. Catherine T. Cooper	Damaged	IDA H9910 & D0080	EERP
18	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH-04-9	MR0FR22 G300716 222	MOH HQ	Thomas Nagbe	Damaged	IDA H9910 & D0080	EERP
19	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH-04-10	MR0FR22 G600716 067	MOH HQ	Musu Washington	Damaged	IDA H9910 & D0080	EERP
20	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH-04-13	MR0FR22 G3E0728	MOH HQ	Stephen Gbanya	Damaged	IDA H9910 & D0080	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
								720				D0080	
21	21-Nov-14	Vehicle	1	Ford Ranger Pick-up	41,379.00		LB-1035	J2PDC41504	MOH/PIU	Amos Gborie	Damaged	IDA H9910 & D0080	EERP
22	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		N/A	MR0FR22G2E0729115	Montse rrado	Dr. Yatta S. Wapoe/DJ Hosp	Damaged	IDA H9910 & D0080	EERP
23	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		GSA-MOH-04-42	MR0FR22G400716181	Montse rrado	Sherate F. Henries/NRL	Damaged	IDA H9910 & D0080	EERP
24	21-Nov-14	Vehicle	1	Toyota Hilux Double Cabin Pick-up	36,000.00		N/A	MR0FR22G100717773	Montse rrado	Dr. Francis Ketteh	Damaged	IDA H9910 & D0080	EERP
25	19-Jan-15	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH-04-84	406953	NIMBA COUNTY	NIMBA COUNTY	Engine Damaged	IDA H9910 & D0080	EERP
26	19-Jan-15	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH-04-70	389837	Lofa county	Telewoya n Hospital	Damage	IDA H9910 & D0080	EERP
27	19-Jan-15	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH-04-7	MR0FR22G800729855	MOH HQ	N/A	OLD	IDA H9910 & D0080	EERP
28	19-Jan-15	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH-04-19	MR0FR22G7E0722032	MOH HQ	N/A	OLD	IDA H9910 & D0080	EERP
29	19-Jan-15	Vehicle	1	Toyota Hilux Double Cabin Pickup	33,500.00		GSA-MOH-04-16	MR0FR22G8E0726882	MOH HQ	Miatta Gbanya	OLD	IDA H9910 & D0080	EERP
30	19-Jan-15	Vehicle	1	Toyota Hilux Double	33,500.00		GSA-MOH-	MR0FR2	NATIO	Dr.	OLD	IDA	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/E Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
				Cabin Pickup			04-13	2G9E072 2047	NAL	Stephen Kennedy		H9910 & D0080	
31	19-Jan-15	Vehicle	1	NISSAN PATHFINDER	49,500.00		LB-1004	SNIAR2M M5EC698 626	NATIO NAL	Min. Tolbert Nyenswah	Good	IDA H9910 & D0080	EERP
32	14-Dec-15	Vehicle	1	Toyota Hilux Pickup	46,850.00		GSA-02-300	AHTK8G D000681 327	MOH HQ	Health Financing Unit	Damaged	IDA H9910 & D0080	EERP
33	14-Dec-15	Vehicle	1	Toyota Hiace Bus	21,182.10		B1763	JTFK02P3 0002759 5	Montse rrado	Liberia College of Physicians and Surgeons	Old	IDA H9910 & D0080	EERP
34	14-Dec-15	Vehicle	1	Toyota Hiace Bus	21,183.10		B1788	JTFK02P5 0501028 3	Montse rrado	Liberia College of Physicians and Surgeons	Old	IDA H9910 & D0080	EERP
35	14-Dec-15	Vehicle	1	Toyota Hiace Bus	21,184.10		B1762	JTFK02P3 0501029 6	Montse rrado	Liberia College of Physicians and Surgeons	Damaged	IDA H9910 & D0080	EERP
36	17-Dec-15	Vehicle	1	Toyota Fortuner	38,900.00		GSA-MOH- 02-89	MHFY59 G807122 9	MOH/PI U	Mr. Matthew T.K.Florio	Damaged	IDA H9910 & D0080	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
37	22-Feb-16	Vehicle	1	Toyota Coaster Bus	67,000.00		GSA-MOH-03-21	JTGF518601073134	MOH HQ	Ministry of Health	Old	IDA H9910 & D0080	EERP
38	22-Feb-16	Vehicle	1	Toyota Hiace Bus	33,300.00		GSA-MOH-03-22	JTGIS02P5E024350	MOH HQ	Ministry of Health	Old	IDA H9910 & D0080	EERP
39	22-Feb-16	Vehicle	1	Toyota Hiace Bus	33,300.00		GSA-MOH-03-23	JTGIS02P9RZ0048079	MOH HQ	Ministry of Health	Damaged	IDA H9910 & D0080	EERP
40	1-Jul-16	Vehicle	1	Toyota Land Cruiser High Top 4WD	43,225.00		A65639	FJgeb73j899016842	MOH/PIU	James B. Koker	Old	IDA H9910 & D0080	EERP
41	27-Sep-16	Vehicle	1	Toyota Land Cruiser High Top 4WD	45,865.00		GSA-MOH-02-147	JTGEB73J469016756	MOH HQ	Minister's Delivery Unit	Old	IDA H9910 & D0080	EERP
42	16-Dec-16	Vehicle	1	Nissan Patrol 4WD GL	45,000.00		GSA-MOH-02-90	JNITCSYB120587773	MOH/PIU	PIU/Staff	Damaged	IDA H9910 & D0080	EERP
43	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	53,412.70		N/A	N/A	Sinoe	F. J. Grant Hospital, Greenville	Good	IDA H9910 & D0080	EERP
44	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	53,412.70		N/A	N/A	Sinoe	Manweh Walker	Good	IDA H9910 & D0080	EERP
45	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	53,412.70		N/A	N/A	Sinoe	Saywon Town Clinic	Good	IDA H9910 & D0080	EERP
46	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	53,412.70		N/A	N/A	Sinoe	Togbaville Clinic	Good	IDA H9910 & D0080	EERP
47	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	53,412.70		N/A	N/A	Sinoe	Jokoken	Good	IDA H9910	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
		structure		Bedroom Duplex						Clinic		& D0080	
										St. Francis Hospital, Cesto City			
48	30-Jun-17	Infrastructure	3	Staff Quarter/Two Bedroom Duplex	111,288.89		N/A	N/A	Rivercess		Good	IDA H9910 & D0080	EERP
49	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	55,644.45		N/A	N/A	Rivercess	Kayah Clinic	Good	IDA H9910 & D0080	EERP
50	30-Jun-17	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	55,644.45		N/A	N/A	Rivercess	Sayah Clinic	Good	IDA H9910 & D0080	EERP
51	4-Jul-17	Vehicle	1	Toyota Coaster Bus	64,500.00			JTGF5182G108175	Montserado	Redemption Hospital		IDA H9910 & D0080	EERP
52	5-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,500.00			JTGE73J5G9017169	MOH HQ	DMA's Office	Old	IDA H9910 & D0080	EERP
53	5-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,500.00			JTGE73J5G9017156	MOH HQ	DMA's Office	Old	IDA H9910 & D0080	EERP
54	5-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,500.00			JTGE73J5G9017172	Montserado	Physicians and Surgeons	Good	IDA H9910 & D0080	EERP
55	5-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,500.00			JTGE73J5G9017110	Montserado	Liberia College of Physicians and Surgeons	Good	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
56	5-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,500.00		A611900	JTGEB73 J5G9017 155	Montse rrado	Liberia College of Physicians and Surgeons	Good	IDA H9910 & D0080	EERP
57	25-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD Pick-Up	43,500.00		LB-1397	JTGEB73 J4690167 56	MOH HQ	Human Resources For Health Unit	Good	IDA H9910 & D0080	EERP
58	25-Jul-17	Vehicle	1	Toyota Land Cruiser High Top Pick-up 4WD	43,500.00		A611266	JTEBB71J 6043242 37	MOH HQ	CMO_Office	Old	IDA H9910 & D0080	EERP
59	25-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD	43,225.00		A610591	JTGeb73j 5g90168 77	MOH HQ	Catherine Cooper	Good	IDA H9910 & D0080	EERP
60	25-Jul-17	Vehicle	1	Ford Everest SUV	43,622.00		A610604	MNCLs4d 10EW508 6	MOH HQ	George P. Jacob	Good	IDA H9910 & D0080	EERP
61	25-Jul-17	Vehicle	1	Nissan Pathfinder 4WD CVT SUV	46,000.00		A611323	SN1AR2M M9GC641 705	Montse rrado	Liberia College of Physicians and Surgeons	Good	IDA H9910 & D0080	EERP
62	25-Jul-17	Vehicle	1	Toyota Land Cruiser High Top 4WD Pick-Up	43,500.00		A611324	JTEBB71J 3043248 57	Montse rrado	Liberia College of Physicians and Surgeons	Good	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
										Surgeons			
63	15-Jan-18	Laptop	1	Lenovo Carbon X1 Intel Core i7-7600U	2,750.00	PIU- OE- FAM00 1547		PFOU9GJ U17/10	MOH/PI U	Matthew T. K. Flomo	Damaged	IDA H9910 & D0080	EERP
64	15-Jan-18	Laptop	1	Lenovo Carbon X1 Intel Core i7-7600U	2,750.00	PIU- OE- FAM00 1548		PFOT8PL BA/10	MOH/PI U	Matthew T. K. Flomo	Damaged	IDA H9910 & D0080	EERP
65	23-Jan-18	Printer	1	HP LaserJet Pro	1,350.00	HW- 0000- PIU- OE- 001509 -WBF		PHB8JD6 9GX	A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
66	23-Jan-18	Projector	1	Epson	950.00	HW- 0000- PIU- OE- 001510 -WBF		X4GB790 0213	A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
67	23-Jan-18	Scanner	1	HP Scanjet 5590	575.00	HW- 0000- PIU- OE- 001511 -WBF		CN424XH ODG	A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
68	23-Jan-18	Printer	1	Canon		HW-		WQR290	A.M.	A.M.	Damaged	IDA	EERP



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						Asset ID/Code	Alternate Asset Code						
					975.00	0000-PIU-OE-001512-WBF		31	Dogliotti College of Medicine/UL	Dogliotti		H9910 & D0080	
69	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001513-WBF		3H111838H	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
70	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PIU-OE-001515-WBF		9XNY1F2	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
71	23-Jan-18	Printer	1	Canon	975.00	HW-0000-PIU-OE-001516-WBF		WQR28167	A.M. Dogliotti College of Medicine/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
72	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-		3H111922H	A.M. Dogliotti College of Medicine/UL	Pediatrics Department	Damaged	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
						001517-WBF			of Medicine/UL				
						HW-0000-PIU-OE-001518-WBF			A.M. Dogliotti College of Medicine/UL			IDA H9910 & D0080	EERP
73	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00			3H111834H	Psychiatry		Damaged		
						HW-0000-PIU-OE-001519-WBF			A.M. Dogliotti College of Medicine/UL			IDA H9910 & D0080	EERP
74	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00			3H111868H	Radiology Department		Damaged		
						HW-0000-PIU-OE-001520-WBF			A.M. Dogliotti College of Medicine/UL			IDA H9910 & D0080	EERP
75	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00			3H111830H	Obstetrics & Gynecology Department		Damaged		
						HW-0000-PIU-OE-001521-WBF			A.M. Dogliotti College of Medicine/UL			IDA H9910 & D0080	EERP
76	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00			3H111864H	Surgical Department		Damaged		



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						Asset ID/Code	Alternate Asset Code						
77	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001522-WBF		3H111831H	A.M. Dogliotti College of Medicine e/UL	Internal Medicine Department	Damaged	IDA H9910 & D0080	EERP
78	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001523-WBF		3H111840H	A.M. Dogliotti College of Medicine e/UL	Genetics & Cell/Biology Department	Damaged	IDA H9910 & D0080	EERP
79	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001524-WBF		3H111843H	A.M. Dogliotti College of Medicine e/UL	Public Health Department	Damaged	IDA H9910 & D0080	EERP
80	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-OE-001525-WBF		3H111844H	A.M. Dogliotti College of Medicine e/UL	Microbiology Department	Damaged	IDA H9910 & D0080	EERP
81	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PIU-		3H111842H	A.M. Dogliotti	Pharmacy Department	Damaged	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
82	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	OE-001526-WBF		3H111876H	College of Medicine e/UL A.M. Dogliotti College of Medicine e/UL	Biochemistry Department	Damaged	IDA H9910 & D0080	EERP
83	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PTU-OE-001528-WBF		3H111858H	A.M. Dogliotti College of Medicine e/UL	Physiology Department	Damaged	IDA H9910 & D0080	EERP
84	23-Jan-18	Laptop	1	Toshiba Satellite	1,375.00	HW-0000-PTU-OE-001529-WBF		3H111861H	A.M. Dogliotti College of Medicine e/UL	Anatomy Department	Damaged	IDA H9910 & D0080	EERP
85	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PTU-OE-001530-WBF		73NY1F2	A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
86	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PIU-OE-001531-WBF		H3NY1F2	A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
87	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PIU-OE-001532-WBF		28QY1F2	A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
88	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PIU-OE-001533-WBF		2BQY1F2	A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
89	23-Jan-18	Desktop	1	Dell	940.00	HW-0000-PIU-OE-001534-WBF		24NY1F2	A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Damaged	IDA H9910 & D0080	EERP
90	23-Jan-18	Projector	1	Epson	950.00	HW-0000-		X4G87703132	A.M. Dogliotti	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
						PIU- OE- 001550 -WBF			College of Medicine e/UL			D0080	
						HW- 0000- PIU- OE- 001551 -WBF			A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
91	23-Jan-18	Project	1	Epson	950.00	HW- 0000- PIU- OE- 001552 -WBF		X4G8770 2935	A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
92	23-Jan-18	Project	1	Epson	950.00	HW- 0000- PIU- OE- 001553 -WBF		X4G8770 3065	A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
93	23-Jan-18	Printer	1	Canon	975.00	HW-0000- PIU- OE- 0001547- WBF		WQR290 14	A.M. Dogliotti College of Medicine e/UL	A.M. Dogliotti	Old	IDA H9910 & D0080	EERP
94	21-Mar-18	Laptop	1	Lenovo Carbon X1	2,750.00			PFOU9GJ U17/10	MOH HQ	Int'l PBF Consultant	Damaged	IDA H9910 & D0080	EERP
95	21-Mar-18	Laptop	1	Lenovo Carbon X1				PFOT8PL	MOH/PI	Project	Old	IDA	EERP



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						Asset ID/Code	Alternate Asset Code						
					2,750.00		PIU-OE-0001548-WBF	BA/10	U	Manager		H9910 & D0080	
96	30-Jun-18	IT Equipm ent	1	Video System Memory Card for Video Conference	880.99	FAM00 3007		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
97	30-Jun-18	IT Equipm ent	1	Interchangeable Camera for Video Conference	7,899.08	FAM00 3008		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
98	30-Jun-18	IT Equipm ent	1	Projector BenQ DLP Business Projector - XGA Display	1,150.99	FAM00 3010		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
99	30-Jun-18	IT Equipm ent	1	Amplifier 16 Channel Mixer 3000W	5,500.67	FAM00 3011		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
100	30-Jun-18	IT Equipm ent	1	Rechargeable battery 300 mAh AA Batteries	2,175.45	FAM00 3012		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
101	30-Jun-18	IT Equipm ent	1	Full Smart HD LED TV 75"	980.68	FAM00 3020		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
102	30-Jun-18	IT Equipm ent	1	Projector Screen Visual Apex Projector Screen 144"	980.68	FAM00 3021		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
103	30-Jun-18	IT Equipm ent	1	Full Smart HD LED TV 75"	5,394.92	FAM00 3022		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
104	30-Jun-18	IT Equipm ent	1	Power 8-Cell independent charger smart with	1,350.88	FAM00 3023		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
				2700mAh									
105	30-Jun-18	IT Equipm ent	1	Laptop Computer, HP 17.3-inch HD+ WLED	5,394.92	FAM00 3024		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
106	30-Jun-18	IT Equipm ent	1	Conference Microphone, Speaker Built-in loudspeaker	425.78	FAM00 3025		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
107	30-Jun-18	IT Equipm ent	1	Full Smart HD LED TV with wall mount Ø Screen Size: 75"	3,350.92	FAM00 3027		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
108	30-Jun-18	IT Equipm ent	1	Laptop Computer HP 17.3-inch HD+ WLED-backlit	2,525.99	FAM00 3028		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
109	30-Jun-18	IT Equipm ent	1	Laptop Computer	2,671.72	FAM00 3030		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
110	30-Jun-18	IT Equipm ent	1	Laptop Computer	2,671.72	FAM00 3031		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
111	30-Jun-18	IT Equipm ent	1	Wireless Transmitter & Microphone System	950.99	FAM00 3032		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
112	30-Jun-18	IT Equipm ent	1	Universal Projector	2,175.45	FAM00 3033		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
113	30-Jun-18	IT Equipm ent	1	UPS Battery Backup	4,450.22	FAM00 3034		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP
114	30-Jun-18	IT Equipm ent	1	Conference Microphone	3,350.92	FAM00 3035		N/A	MOH HQ	Auditoriu m	Good	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
		ent										D0080	
115	30-Jun-18	IT Equipment	1	Projector Screen UPS Battery Backup with the following specifications below: APC 2000VA Interactive UPS Battery Backup with AVR Surge Protection - 5 Outlets	1,350.88	FAM003036		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
116	30-Jun-18	IT Equipment	1	Wireless Transmitter & Microphone System	4,450.22	FAM003037		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
117	30-Jun-18	IT Equipment	1	HP Officejet 7610	950.99	FAM003038		N/A	MOH HQ	Auditorium	Good	IDA H9910 & D0080	EERP
118	30-Jun-18	Printer	1	Toyota Hilux Double Cabin Pickup	1,975.00	ISU-OE-FAM004369		N/A	MOH HQ	Infrastructure Unit	Old	IDA H9910 & D0080	EERP
119	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	33,500.00		GSA-MOH-04-77	MROFR22G200729852	Sinoe County	Samson W. Sayeh	Damaged	IDA H9910 & D0080	EERP
120	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD Ambulance	41,379.00		GSA-02-390	JTERB71700089515	Sinoe County	County Health Team	Damaged	IDA H9910 & D0080	EERP
121	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-396	JTEEB71JX07039052	Sinoe County	County Health Team	Old	IDA H9910 & D0080	EERP
122	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-388	JTEEB71J5070391	Rivercess	County Health	Damaged	IDA H9910 & D0080	EERP



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						Asset ID/Code	Alternate Asset Code						
								05	County	Team			
123	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD Ambulance	41,379.00		GSA-02-385	JTEEB71J X00089587	Rivers County	St. Francis Hospital	Old	IDA H9910 & D0080	EERP
124	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-391	JTEEB71J 607039209	Margibi County	County Health Team	Damage	IDA H9910 & D0080	EERP
125	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top	41,379.00	N/A	GSA-MOH-02-387/LB-1440	JTEEB71J 107039022	River Gee County	County Health Team	Damaged	IDA H9910 & D0080	EERP
126	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD Ambulance	41,379.00	N/A	GSA-02-386	JTERB71J 300089799	River Gee County	County Health Team	Been Disposed	IDA H9910 & D0080	EERP
127	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-392	1HZ-0883788	Lofa County	Lofa County	N/A	IDA H9910 & D0080	EERP
128	12-Jul-18	Infrastructure	6	Staff Quarter/Two Bedroom Duplex	239,770.23		N/A	N/A	Gbarpolu County	Chief Jallahlon	Good	IDA H9910 & D0080	EERP
129	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-393	JTEEB71J 507039072	Gbarpolu County	County Health Team	Old	IDA H9910 & D0080	EERP
130	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD	41,379.00		GSA-02-394	JTEEB71J 807039275	Bomi County	County Health Team	Damaged	IDA H9910 & D0080	EERP
131	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD			GSA-02-389	JTEEB71J 007039254	Montse Irrado	County Health Team	Good	IDA H9910 & D0080	EERP
132	12-Jul-18	Vehicle	1	Toyota Land Cruiser High Top 4WD Ambulance			GSA-02-384	JTEEB71J 00089689	Montse Irrado	Redemption Hospital	Good	IDA H9910 & D0080	EERP
133	20-Aug-18	Electric	1	Electrical	10,000.00		N/A	N/A	Montse	A.M.	Good	IDA	EERP



Management Letter on the Financial Statement Audit of the Ebola
Emergency Response Project (EERP)
For the Period July 1, 2021 to December 31, 2022

No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
		Electrical Equipment		Transformer					errado	Dogliotti -Fendell		H9910 & D0080	
134	5-Feb-19	Laptop	1	Lenovo Thinkpad E480	1,450.00		HW-0000-EAC-OE-004551-WBF	PF18UNZM	MOH HQ	Emmanuel W. Chenny	Damaged	IDA H9910 & D0080	EERP
135	5-Feb-19	Laptop	1	Lenovo Thinkpad E480	1,450.00		HW-0000-EAC-OE-004550-WBF	PF18UPPT	MOH HQ	Annie T. Porte	Old	IDA H9910 & D0080	EERP
136	5-Feb-19	Laptop	1	Lenovo Thinkpad E480	1,450.00		HW-0000-EAC-OE-004549-WBF	PF18X3YH	MOH HQ	Thompson Karlie	Old	IDA H9910 & D0080	EERP
137	5-Feb-19	Laptop	1	Lenovo Thinkpad E480	1,450.00		HW-0000-EAC-OE-004548-WBF	PF18UQ68	MOH HQ	Anthony Zaizay	Old	IDA H9910 & D0080	EERP
138	5-Feb-19	Laptop	1	Lenovo Thinkpad E480	1,450.00		HW-0000-PIU-OE-004547-WBF	PF18W6PR	MOH HQ	Quitina B. Davis	Old	IDA H9910 & D0080	EERP
139	28-Feb-19	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	46,027.20			N/A	Maryland	JJ Dossen Hospital	Good	IDA H9910 & D0080	EERP
140	28-Feb-19	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	46,027.20			N/A	Maryland	Barraken H/C	Good	IDA H9910 & D0080	EERP
141	28-Feb-19	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	46,027.20			N/A	Maryland	Pleebo H/C	Good	IDA H9910 & D0080	EERP
142	28-Feb-19	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	46,027.20			N/A	Maryland	Karloken H/C	Good	IDA H9910 & D0080	EERP
143	28-Feb-19	Infrastructure	1	Staff Quarter/Two Bedroom Duplex	46,027.20			N/A	Maryland	Feloken H/C	Good	IDA H9910 & D0080	EERP
144	28-Feb-19	Infrastructure	5	Staff Quarter/Two Bedroom Duplex	230,408.25		N/A	N/A	River Gee	Fish Town	Good	IDA H9910 & D0080	EERP



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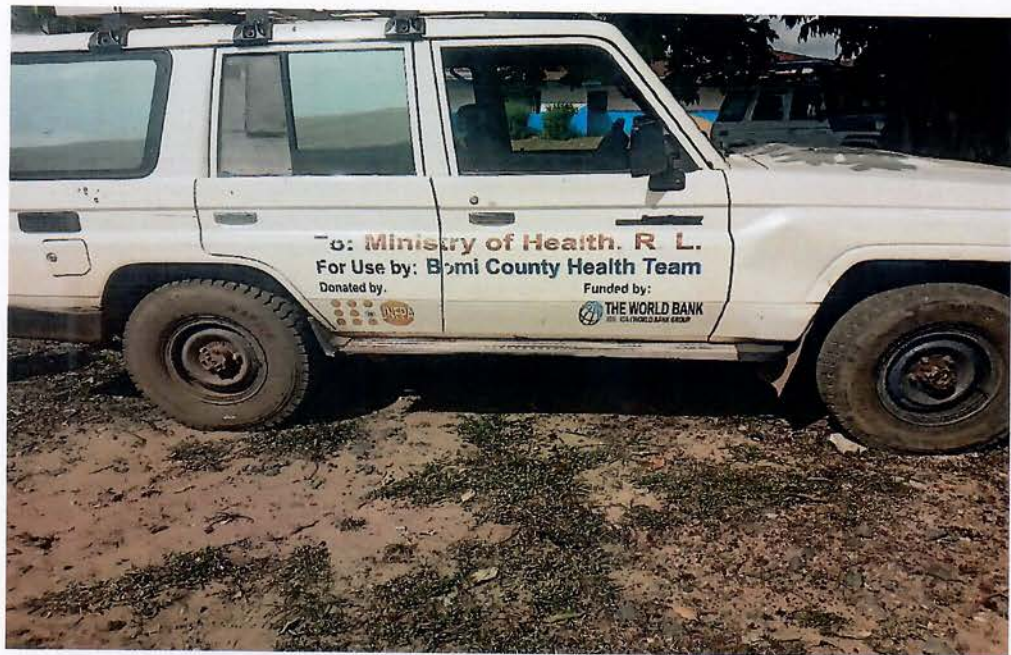
No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
										City Hospital			
145	2-Oct-19	Laptop	1	Lenovo Yoga	3,700.00	ISU- OE- FAM00 5069		MP1EFY5 S	MOH HQ	Bennie D Tickey	Good	IDA H9910 & D0080	EERP
146	2-Oct-19	Laptop	1	Lenovo Yoga	2,865.00	SCU- OE- FAM00 5070		MP1EFW 3E	MOH HQ	John T Harris	Good	IDA H9910 & D0080	EERP
147	2-Oct-19	Laptop	1	Lenovo Yoga	2,865.00	PIU- OE- FAM00 5068		MPG36C W	MOH/PI U	Vivian H Buchana	Good	IDA H9910 & D0080	EERP
148	23-Dec-19	Vehicle	1	Toyota Coaster Bus	71,000.00		Lux-10	JTGB71 8806007 327	Montse rrado	A.M. Dogliotti School of Medicine	Good	IDA H9910 & D0080	EERP
149	23-Dec-19	Vehicle	1	Toyota Hiace Bus	35,900.00		Lux-19	JTFJK02P 9050151 94	Montse rrado	A.M. Dogliotti School of Medicine	Good	IDA H9910 & D0080	EERP
150	7-Apr-20	Motor Bike	1	AG 100 Yamaha	4,190.00		GSA-MOH- 834	JYA3HA0 03XA245 211	MOH/PI U	David G. Bono	Good	IDA H9910 & D0080	EERP
151	7-Apr-20	Motor Bike	1	AG 100 Yamaha	4,190.00		GSA-MOH- 835	JYA3HA0 05XA245 209	MOH/PI U	Sackie Kanneh	Good	IDA H9910 & D0080	EERP
152	30-Apr-20	Infrastructure	1	Isolation Center				N/A	Lofa	Telleywo n Hospital	Functiona l	IDA H9910 & D0080	EERP



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No.	Date of Receipt/Purchase	Asset Type	Qty.	Asset Description	Asset Value/Cost \$	Asset Identification		Serial/Engine #	Asset Location	Assignee	Status	Funding Source	Funding Source/Project
						Asset ID/Code	Alternate Asset Code						
153	5-Aug-20	Laptop	1	HP Spectre X360 Intel Core I7	3,509.00			N/A	MOH HQ	Hon. Varfee Tulay	Good	IDA H9910 & D0080	EERP
154	5-Aug-20	Laptop	1	HP Spectre X360 Intel Core I7	3,509.00			N/A	MOH HQ	Hon. George Jacobs	Good	IDA H9910 & D0080	EERP
155	18-Mar-21	Laptop	1	Laptop Computer HP SB EliteBook 840	2,425.00	ISU- OE- FAM00 6010		5CG0213 BK9	MOH/PI U	Bill Cooper	Good	IDA H9910 & D0080	EERP
156	18-Mar-21	Drone	1	Drone (Brand: DJI Mavic Air Min. Capture Capability	1,820.00	ISU- OE- FAM00 6011		OK1UF32 00D0017 / OK2UF2Q 00300X8	MOH/PI U	Bennie D Tickey	Good	IDA H9910 & D0080	EERP





EERP vehicle in Bomi County that was verify to be functional

