

Management Letter

On the Financial Statements Audit of the Getting to Best Education Project (G2B)

For the Period July 1, 2021 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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Acronyms/Abbreviations

Acronyms/Abbreviations	Meaning
ACCA	Association of Chartered Certified Accountants
CFIP	Certified Forensic Investigation Professional
CFC	Certified Financial Consultant
DLI	Disbursement Link Indicators
DA	Designated Account
ESDC	Education Sector Development Committee
EEP	Eligible Expenditure Program
FAR	Fixed Asset Register
FASB	Financial Accounting Standards Board
PFM	Project Financial Management Manual
GAC	General Auditing Commission
G2B	Getting to Best Education Project
GOL	Government of Liberia
IA	Internal Audit
IAS	International Accounting Standards
IFR	Interim Financial Report
IFRS	International Financial Reporting Standards
IPSA	International Public Sector Accounting Framework
IIA	Institute of Internal Auditors
INTOSAI	International Organization of Supreme Audit Institutions
ISAs	International Standards on Auditing
ISSAIs	International Standards of Supreme Audit Institutions
MFDP	Ministry of Finance and Development Planning
MOE	Ministry of Education
NGOs	Non-governmental Organizations
PFM	Public Financial Management
PFMU	Public Financial Management Unit
PDT	Project Delivery Team
PPCC	Public Procurement and Concession Commission
PRC	Procurement Review Committee
PIM	Project Implementation Manual
PIU	Project Implementation Unit (Same as PDT)
SMT	Senior Management Team
SMC	School Management Committee
SOE	Statement of Expenditure
US\$	United States Dollar
WB	World Bank

*Management Letter on the
Financial Statements Audit of the Getting to Best Education Project (G2B)
For the Period July 1, 2021 to December 31, 2022*

Prof. D. Ansu Sonii, Sr.
Minister of Education
Ministry of Education
Monrovia, Liberia

June 28, 2023

Dear Hon. Sonii:

AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS AUDIT OF the Global PARTNERSHIP FOR EDUCATION – GETTING to BEST IN EDUCATION PROJECT (GPE-G2B) FOR THE PERIOD JULY 1, 2021 TO DECEMBER 31, 2022.

The Financial Statements of the Global Partnership for Education – Getting to Best in Education Project (GPE-G2B) are subject to audit by the Auditor General in terms of Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as in accordance with the Engagement Terms of Reference.

INTRODUCTION

The audit of the Global Partnership for Education – Getting to Best in Education Project for the period July 1, 2021 to December 31, 2022 is being completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

AUDIT SCOPE AND DETERMINATION OF RESPONSIBILITY

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



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The Financial Statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the GPE-G2B Management. Our responsibility is to express our opinion on these Financial Statements.

Key Personnel of the Project

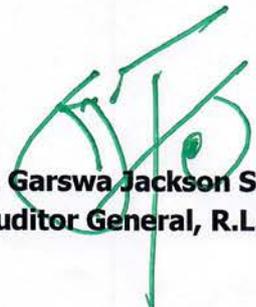
During the period under audit, the following key persons managed the affairs of the GPE-G2B Project.

Name	Position	Tenure
Prof. D. Ansu Sonii, Sr	Minister	2018- Present
Joe Gbasakollie	Project Coordinator	2018- Present
Sadacious Varney	Finance Officer	2020 - Present
Omarue Toure	Procurement Specialist	2022 - Present

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

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of GPE-G2B 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 Financial Issues

1.1.1 Non-Explanation of Material Variance

Observation

1.1.1.1 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 statements 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 differences 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.

1.1.1.2 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.

1.1.1.3 During the audit, we observed that Management did not include explanatory notes to the financial statements on the material variances between the budget and actual amounts.
See Table 1 below for details:

Table 1: Non Explanation of Material Variance

Activities Within Components	Project Allocation	Annual	Actual Expenditure	Variance
	US\$	US\$	US\$	US\$
Improving the quality and access to ECE in targeted counties	3,050,000	958,470	930,497	27,973
Supporting teacher training and certification in targeted counties	1,600,000	755,975	726,203	29,772
Improving school management accountability and system monitoring	2,000,000	841,378	818,924	22,454
Achieving better learning through improved equity, efficiency and accountability	3,570,000	2,406,970	2,406,000	970
Project management and sector program support and coordination	850,000	884,565	714,254	170,311
Total Cash Payments	11,070,000	5,847,358	5,595,878	251,480

Risk

- 1.1.1.4 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.
- 1.1.1.5 Fair presentation and full disclosure may be impaired.

Recommendation

- 1.1.1.6 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).

Management 's Response

- 1.1.1.7 *This was earlier communicated and was also resolved in the revised financial statement. Please see Exhibit I*

Auditor General's Position

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

1.1.2 Financial Statements submitted after deadline date

Observation

- 1.1.2.1 Section 3.6 of GPE-G2B Project Implementation Manual (PIM) state that the project will also prepare annual financial statements at the end of the project in accordance with International Public-Sector Accounting Standards cash basis. The annual financial statements will be submitted to the external auditor as soon as possible but not later than 2 months after the end of each fiscal year of the GoL.
- 1.1.2.2 During the audit, we observed that Management did not provide or submit the financial statements within the required stipulated timeframe.

Risk

- 1.1.2.3 Management may be noncompliant with Section 3.6 of GPE-G2B Project Implementation Manual (PIM).
- 1.1.2.4 Untimely presentation of the financial statements may impair accountability and decision making. The completeness and accuracy of the financial statements may also be impaired.

Recommendation

- 1.1.2.5 Management should facilitate the timely preparation of financial statements and subsequent submission of same to the GAC as required by Section 3.6 of GPE-G2B Project Implementation Manual (PIM).



- 1.1.2.6 Evidence of approved financial statements should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.2.7 *PFMU submitted to GAC all the IFRs that were prepared for every quarter of the entire period of the audit which was adequate for the commencement of the audit. PFMU had to meet its reporting requirements to the World Bank before preparing the IPSAS financial statement that is required by only GAC for the annual audit of the project*

- 1.1.2.8 *We believe that the IFR was sufficient and adequate for the auditor to commence the audit until the IPSAS Financial statements were completed for the entire period under audit.*

Auditor's General Response

- 1.1.2.9 Management's assertion does not adequately address the issues raised. Going forward, Management should ensure that the annual financial statements are submitted to the Offices of the Auditor General and the Comptroller and Accountant General two (2) months after the end of each fiscal year of the GoL.

- 1.1.2.10 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.3 Lack of Signing date of the Financial Statements

Observation

- 1.1.3.1 Paragraph 1.4.5. of the IPSAS Cash basis reporting framework states "An entity shall disclose the date when the financial statements were authorized for issue and who gave the authorization. If another body has the power to amend the financial statements after issuance, the entity shall disclose that fact.

- 1.1.3.2 Regulation I.11. of the PFM Act of 2009 - states that "(1) There shall be prepared by the head of government agency or an administrator or head of any Government agency and transmitted to the Minister and the Comptroller-General in respect of the year, accounts covering all public funds under his control. The accounts shall be submitted within a period of two months after the end of each fiscal year, or such other period as the Legislature may by resolution appoint and shall include statements and documents to be specified in the International Public Sector Accounting Standards as adopted by the Government of Liberia.

- 1.1.3.3 During the audit, we observed that Management did not indicate the date of approval on the financial statements.



1.1.3.4 As the result of the omission of approval dates on the financial statements, we could not ascertain the timely preparation of the financial statements.

Risk

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

1.1.3.6 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.

Recommendation

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

Management's Response

1.1.3.8 *This was earlier communicated and was also resolved in the revised financial statement. Please see Exhibit I*

Auditor General's Position

1.1.3.9 We acknowledge Management's acceptance of our findings and recommendations and subsequent adjustment of the financial statements.

1.1.4 Inconsistent Comparable Figures in the Financial Statements

1.1.4.1 Paragraph 1.4.19 of the IPSAS Cash Basis of Accounting states, "When the presentation or classification of items required to be disclosed in the financial statements amended, comparative amounts shall be reclassified, unless it is impracticable to do so, to ensure comparability with the current period, and the nature, amount of, and reason for any reclassification shall be disclosed.

1.1.4.2 Paragraph 1.4.1 of the IPSAS Cash Basis of Accounting states, "The general-purpose financial statements shall be presented at least annually. When in exceptional circumstances, an entity's reporting date changes and the annual financial statements are presented for a period longer or shorter than one year, an entity shall disclose, in addition to the period covered by the financial statements:

- The reason(s) for a period other than one year being used; and
- The fact that comparative amounts may not be comparable"

1.1.4.3 During the audit, we observed that the comparable amounts in the financial statements were not consistent. There were three (3) fiscal periods reported in the project financial statements. Two prior period figures for twelve and six months respectively (July 2020 to June 2021 and July 2021 to December 2021) while the current year figures were for twelve (12) months (January to December 2022).

1.1.4.4 Management did not also disclose in the notes to the financial statements the reason why comparable prior year figures were inconsistent.

Risk

1.1.4.5 Management may be non-compliant with Paragraph 1.4.19 of the IPSAS Cash Basis of Accounting.

1.1.4.6 Fair presentation and full disclosure may be impaired.

Recommendation

1.1.4.7 Management should adjust the financial statements and disclose in the notes to the financial statements why it was impractical to present comparable figures, as the project had activities for only six (6) months in the immediate prior year.

Management's Response.

1.1.4.8 *This was earlier communicated and subsequently addressed in the revised financial statement. Please see Exhibit I.*

Auditor General's Position

1.1.4.9 We acknowledge Management's acceptance of our findings and recommendations and subsequent adjustment of the financial statements.

1.1.5 Payments without procurement process

Observation

1.1.5.1 Part V– section 46. 1 of the Public Procurement and Concessions Act states that Public procurement shall be undertaken by means of advertised open bid proceedings, to which equal access shall be provided to all eligible and qualified bidders without discrimination, subject only to the exceptions provided under this Part for particular methods of procurement.

1.1.5.2 During the audit, we observed that Management made payments for hall rental and catering services without evidence of competitive procurement process amounting to US\$ 16,965.00. **See table 2 below for details.**

Table #2: Payments without procurement process

No.	Reference No.	Cheque No.	Hall rental	Catering or feeding
1.	GPEG2B/2022/237	538528	600.00	1,350
2.	GPEG2B/2022/235	538525	600.00	1,035
3.	GPEG2B/2022/234	538524	600.00	1,260
4.	GPEG2B/2022/236	538526	600.00	1,530
5.	GPEG2B/2022/232	538522	600.00	1,350
6.	GPEG2B/2022/171	538535	600.00	1,035



No.	Reference No.	Cheque No.	Hall rental	Catering or feeding
7.	GPEG2B/2022/239	538530	600.00	1,215
8.	GPEG2B/2022/238	538529	600.00	900
9.	GPEG2B/2022/233	538523	600.00	1,890
Total			5,400.00	11,565

Risk

- 1.1.5.3 Management may be non-compliant with Part V– section 46. 1 of the Public Procurement Concessions Act.
- 1.1.5.4 Management may override the procurement process by completing disbursement without utilizing the required procurement process.
- 1.1.5.5 Value for money may be impaired due to the uncompetitive procurement process.

Recommendation

- 1.1.5.6 Management should adequately comply with the required procurement process to ensure that value for money is achieved.
- 1.1.5.7 Evidence of procurement activities records should be adequately documented and filed to facilitate future review.

Management’s Response

- 1.1.5.8 *The Halls that were paid for were ideally identified based on their capacity and targeted participants. The majority of the Caterers in the counties where the activities were carried out could not pre-finance the activities. Hence, the activities were given to the ones who agreed to pre-finance. They were all legitimate businesses/vendors. A Note to File was attached to the concept note for these activities outlining the reasons above*

Auditor General’s Position

- 1.1.5.9 Management’s assertion does not adequately address the issues raised. Management should have initiated procurement processes using the Request for Quotation procurement method base on the estimated contract price, select and approve a vendor through a framework contract and utilized the selected and approved vendor as and when the service was needed. The framework contract terms should not exceed 12 calendar months.
- 1.1.5.10 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.



1.1.6 Failure to remit withholding taxes

Observation

- 1.1.6.1 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, payor 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."
- 1.1.6.2 Also, Section 904(a) (2) of the revenue code of 2011 states "Income tax withheld on the payee's behalf on a payment or payments made by a person who has a tax withholding obligation under Section 905 is creditable against the payee's advance payments, provided that the payee supplies the payer with a Tax Identification Number, as defined in Section 53, at the time of or before the payment subject to withholding."
- 1.1.6.3 During the audit, we observed that Management withheld the total amount of US\$84,298.02 as goods and services tax without evidence that the amount was remitted to LRA for the period under audit. **See Annexure 1 for detail**

Risk

- 1.1.6.4 Failure to remit taxes withheld, may deny GoL of much needed tax revenue.
- 1.1.6.5 Management may be non-compliant with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 which may result in to penalties for late payment and failure to pay.
- 1.1.6.6 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.1.6.7 Management should provide substantive justification for not remitting withholding taxes to the LRA.
- 1.1.6.8 Management should facilitate full remittance of withholding taxes to the LRA in keeping with Sections 91 and 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.1.6.9 Going forward, Management should withhold all taxes and facilitate full remittance of same to the General Revenue Account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011. Evidence of remittance of withholding taxes should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.6.10 *PFMU has worked and continue to engage with the stakeholders on this GOL flag receipts (evidence of tax payments) issue for taxes remitted. The LRA indicated that the PFMU is not regarded as one of her Collectorates that can issue flag receipt. In spite of the challenges in remitting the relevant taxes, the PFMU continue to do so. However, some of the taxes are not remitted on a real time basis given the challenges encountered in the remittance process.*
- 1.1.6.11 *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 a manager's 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, during the period under audit, the PFMU withheld taxes and 30% mounting to \$25,524.39 USD was remitted and the remaining is in process.*
- 1.1.6.12 *Kindly find attached evidence that taxes totaling US\$ 25,524.39 was remitted to the GOL Revenue Account*

Auditor General's Position

- 1.1.6.13 Management's assertion does not adequately address the issues raised and is not supported by documentary evidence. As asserted in Management's response, withholding taxes were not remitted in a timely manner. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.7 Unsupported School Grant Expenditure

Observation

- 1.1.7.1 Section 3.8 of the Global Partnership for Education – Getting to Best Project (GPE-G2B) Project Implementation Manual (PIM) states that "Supporting documentation will be retained by the implementing agencies for review by World Bank missions and external auditors."
- 1.1.7.2 Section P.9 (2) of the Public Financial Management (PFM) Regulations of 2009 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."
- 1.1.7.3 Section w.18 of the Public Financial Management Regulations states that; if a head of government agency considers that the report of the investigating officer shows that an officer may have received moneys that the officer has neither paid over, accounted for nor applied for the purpose for which they were received, the head of Government Agency may on behalf of the Comptroller-General issue a notice to that officer.

1.1.7.4 During the audit, we observed that several schools in the counties received School Improvement Grants from GPE-G2B but did not maintain supporting documents (receipts, invoices, and delivery notes) for expenditures amounting to US\$6,328.57 See **Table 4 below for details.**

Table 4: Unsupported School Grant Expenditure

#	County	School Name	Amount Received (US\$)	Amount without Receipts US\$
Sinoe County				
1	Sinoe	Droah Elementary & High School	3,650.00	423.10
2	Sinoe	Doyan Toby Public School	530.00	211.00
3	Sinoe	Menwah public school	1,050.00	550.00
Rivergee County				
1	Rivergee	Kanweaken Elementary School	6,300.00	498.00
2	Rivergee	Pronoken Elem. Jr. High School	3,770.00	420.67
3	Rivergee	Chedepo Geeken Public School	1,750.00	275.80
Rivercess County				
1	Rivercess	Judu Public School	1,090.00	245.00
2	Rivercess	Doewein Public School	1,270.00	225.00
3	Rivercess	Geedeh Town Public School	1,280.00	215.00
Maryland County				
1	Maryland	Jalokudi Public School	1,660.00	495.00
2	Maryland	Yookudi KG Elem./Jr. High School	2,010.00	420.00
3	Maryland	Worteken Public	1,820.00	575.00
4	Maryland	Wuluken Elem/ Jr. High	980.00	310.00
Grand Kru County				
1	Grand kru	Fleneken Elem. & Jr. High School	1680	480.00
2	Grand kru	Tutuken Public School	1350	565.00
3	Grand kru	Michael K. Toe Public School	870	420.00
Total:				6,328.57

Risk

- 1.1.7.5 Management failure to account for grant expenditure may lead to mismanagement of project funds.
- 1.1.7.6 Inadequate documentation of grant expenditure may lead to misstatement of expenditure within the financial statements.

Recommendation

- 1.1.7.7 Management should ensure that the grant expenditures are adequately supported by original copies of receipts and liquidation reports to justify the regularity of the transactions.



- 1.1.7.8 Evidence of all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.7.9 *We acknowledge the auditor's recommendation on the school grants. Future school grant activities will definitely ensure improved accountability. However, it is good to confirm from the draft audit report that many schools implemented the school grant following the implementation guidelines, while other schools struggled to meet the compliance requirements, especially those related to evidence of expenditure. Throughout our monitoring visits, this issue was observed. However, the impact of the grant cannot be underestimated, given the many testimonials we have received from the beneficiaries, as evidenced by the recent final school grants monitoring report shared with the audit team. In terms of materiality, the variance reported is less than 5% of the total grant (US\$120,420.00) provided to the 100 ECE schools visited by the audit team. Management has requested the administrators of the ECE School grant to provide the remaining 5% documentation to fully liquidate the funds and failure to do will lead to restitution of the outstanding balance.*

- 1.1.7.10 *There could be several factors that may have contributed to the missing financial documents at the schools identified above. First, some schools are still struggling to maintain a good record system- something that our school grants team has been working on to ensure improvement in the schools' record system. The remote location of some of these schools with limited or no network did not allow those schools to benefit from our regular phone calls from the school grants team as part of routine coaching on the implementation of the guidelines. Second, the lack of banks in the county and the geographical locations of some schools resulted in expenditures outside of the approved allocation in the school quality improvement plans, which were not properly documented. For example, school management committee (SMC) members could travel on motorbikes multiple times to make withdrawals at the banks due to system glitches. Additionally, in schools where principals were changed after training in the guidelines, it was likely to find issues of noncompliance.*

Auditor General's Position

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

STATUSES ON THE IMPLEMENTATION OF PRIOR YEAR AUDIT RECOMMENDATION

Recommendations conveyed during financial statements audit of Getting to Best Education Project (G2B) for the period July 1, 2021 to December 31, 2022 implemented by Management of the PIU as indicated in the Table below:

Prior-year audit matters implemented

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
1	Note Disclosure of Budgetary Basis, Period and Scope	It was noted that the financial statements of GPE-G2B for fiscal year 2020/2021 did not include explanatory notes on the budgetary and classification basis adopted in the approved budget.	1.1.1	We acknowledge the auditor's recommendation and will ensure full compliance during the preparation of the next financial reports.	We acknowledge Management's acceptance of our finding and recommendation. We will make a follow-up during subsequent audit.	Done	G2B Management disclosed the basis of preparation of the financial statements in the notes to the financial statements.	
2.	Non-implementation of Project's Programs	During the conduct of the audit, we observed that several activities outlined in the Project's budget	1.2.1	The National School Quality Standards (NSQS) are supposed to be developed before the end of the project. The	We acknowledge Management's assertions. We will follow-up on the implementation of project deliverables	Done	Monitoring and evaluation reports were documented and filed.	



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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.	Unsupported School Grant Expenditure	and work plan for the fiscal period July 2020 - June 2021 were not fully implemented.	1.2.2	NSQS has now been developed pending validation by education stakeholders. Following the validation of this document, the MoE is expected to roll out implementation of the NSQS by the first quarter of 2022. Copy of the NSQS is attached for your information	during subsequent audit.	Implemented	None	
	It was observed during the conduct of the audit that several schools verified, located in various counties that received School	We accept these findings under School Grant except that 4 of the 12 schools listed here are not to be included. We had provided clarifications and		We acknowledge Management's assertion and have adjusted our figures from 12 to 8 GPEG2B schools that did not maintain receipts for expenditure to				



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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
		Improvement Grants from GPE-G2B for the fiscal period did not maintain receipts for expenditure in the amount of US\$2,664.13 to authenticate the usage of the grant received		other evidence for these four schools to the GAC field team during a debriefing session held at the MoE on December 20, 2021. The schools are Jalokudi Elementary, A.T. Simeon ECE, J.J. Geleplay Elementary, and Plahn Elementary & Jr. High	authenticate the usage of the grant received. We also note management's acceptance of our finding and recommendation. We will make a follow-up during subsequent audit.			
4	SOE annexed to Financial Statements	We observed from our review of the financial statements that there was no indication that a schedule listing individual SOE withdrawal application was attached/annexe	1.2.3	The Auditor's assertion that there was no attached schedule listing individual SOE withdrawal application to the financial statements is a flagrant misrepresentation	The project Terms of Reference is clear about a schedule listing individual SOE withdrawal application being attached to the project's financial statements. Therefore, we	Done	GPE-G2B Management ensured available in the financial statements	



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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
		<p>related to the financial statements prepared for the period.</p>		<p>of the actual fact. The references in the PIM and the Term of Reference for the external financial audit of the GPE-G2B relates to the Interim Financial Reports (IFRS) and not the IPSAS report that GAC usually requests for. However, we have herewith attached the schedule listing of SOE withdrawal application for the Auditor's reference</p>	<p>maintain our finding and recommendation</p>			



ANNEXURES

Annexure 1: Failure to remit withholding taxes

No	Payee	Description	Contract Amount Per Voucher (US\$)	Vendor Tax Amount US\$	Net Amount (US\$)
1.	CTICA Motor	Procurement and delivery of three double cabin vehicles for the KRTTI, WRITTI, & ZRRRRI	82,500.00	1,650.00	80,850.00
2.	Ducor Vehicle Rental & Sales Inc.	Payment for Vehicle rental services in Rivercess Co for Training of ECE and primary teachers	3,150.00	315.00	2,835.00
3.	Saksouk Shopping Center	Payment for the provision of 305 pcs of assorted scratch card for G2B	1,525.00	30.50	1,494.50
4.	Louise N K Foday Caterer	Payment for the provision of 2 course meal for 353 participants and teachers training in KRTTI.	17,040.00	1,704.00	15,336.00
5.	NP Liberia Limited	Payment for the purchase of fuel for project field work	2,994.40	59.89	2,934.51
6.	P Logistics Services	Payment for vehicle rental services in Rivercess, Maryland, Sinoe and Grand Kru under the GPEG2B Project	10,070.00	1,009.00	9,063.00
7.	NP Liberia Limited	Payment for Petroleum products for the 2020-2021 annual census data as per documents	6,145.20	122.90	6,022.30
8.	Vivid Trading Center	Printing of school leadership and management modules printing of ECE Training manual	11,741.75	1,174.17	10,567.58
9.	Scale Enterprises	Payment for provision of conference facility and catering services for the participants at	68,600.00	6,860.00	58,800.00



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No	Payee	Description	Contract Amount Per Voucher (US\$)	Vendor Tax Amount US\$	Net Amount (US\$)
10.	We Care Foundation	KRTTI Payment for delivery of community Based Early Childhood Education Training for Caregiver	48,000.00	552.00	47,448.00
11.	Scale Enterprises Coco Embassy	KRTTI Catering services for master training at KRTTI	1,530.00	153.00	1,377.00
12.	Gertrude Embassy Bar & Restaurant	Payment for provision 3 course meal for 300 participants for the ECE and primary training in commencing from 4th October - October 30 2021	25,200.00	200	25,000.00
13.	Evelyn Stages Business Center	Payment for provision of catering services for the training of Non-EMIS staff in Ganta, Nimba	4,975.00	497.50	4,477.50
14.	Lawoe's Grill Bar Restaurant & Catering Service	Payment for delivery of community Based Early Childhood Education Training for Caregiver	68,600.00	6,860.00	61,740.00
15.	Jilux General Merchandise	Payment for the use of assorted stationeries	4,250.00	170.00	4,080.00
16.	Executive Parking Services Incorporated	Payment for vehicles rental services during the 2nd principle and teacher training in WEBBO	2,450.00	245.00	2,205.00
17.	United Logistics Company	Payment for vehicles rental services in Rivercess, Maryland, Sinoe and grand Kru for school grant training	6,000.00	600.00	5,400.00
18.	United Logistics Company	Payment for vehicles rental services in Rivercess, Maryland, Sinoe and grand Kru for school grant training	9,000.00	900.00	8,100.00



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No	Payee	Description	Contract Amount Per Voucher (US\$)	Vendor Tax Amount US\$	Net Amount (US\$)
19.	Vivid Trading Center	Printing of school leadership and management modules printing of ECE Training manual	3,745.20	374.52	3,370.00
20.	United Motor Company	Payment for the service of G2B Toyota Prado	1,794.00	179.40	1,616.60
21.	Saar Insurance Liberia Limited	Being insurance for three Mitsubishi pickups for rural teacher directors	5,577.74	557.77	5,019.97
22.	Omega Insurance Company	Being insurance for G2B Toyota Hilux and Prado	1,570.00	157.00	1,413.00
23.	V K Logistic Group of Company	Payment for vehicles rental services during the EMIS Data Collection training in Grand Gedeh County	4,230.00	423.00	3,807.00
24.	Dzire Stationery Inc	Payment for supply stationeries for the ECE TOT Training at the KRITTI	260.00	10.40	249.60
25.	M & Y Enterprise	Payment for the printing and delivery of school record and collection guild for EMIS Data collection	18,800.00	1,880.00	16,920.00
26.	Ducor Vehicle Rental & Sales Inc.	Payment for Vehicle rental services in Rivercess Co for Training of ECE and primary teachers	3,150.00	315.00	2,835.00
27.	Saksouk Shopping Center	Payment for the provision of 305 pcs of assorted scratch card for G2B	1,525.00	30.50	1,494.50
28.	Louise N K Foday Caterer	Payment for the provision of 2 course meal for 353 participants and teachers training in KRITTI.	17,040.00	1,704.00	15,336.00
29.	Saksouk Shopping Center	Payment for the provision of 305 pcs of assorted scratch card for G2B	1,525.00	30.50	1,494.50



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No	Payee	Description	Contract Amount Per Voucher (US\$)	Vendor Tax Amount US\$	Net Amount (US\$)
30.	Raj Enterprise Inc	Payment for the supplies and delivery of 460 pcs of samsung Galaxy Tablet for the 2022-2021 Annual School Census data.	110,400.00	2,208.00	108,192.00
31.	United Office Supplies & Equipment	Payment for the supplies and delivery of 45 pcs of Samsung Galaxy Tablet for the 2022-2021 Annual School Census data.	10,800.00	216.00	10,584.00
32.	Louise N K Foday Caterer	Payment for the provision of 2 course meal for participants and teachers training in KRTTI.	4,875.00	487.50	4,387.50
33.	Zenith Multipurpose Company	Payment of vehicles rental services Rivercess, Rivergee and Sinoe	1,400.00	140.00	1,260.00
34.	Zenith Multipurpose Company	Payment of vehicles rental services Rivercess, Rivergee and Sinoe	2,450.00	245.00	2,205.00
35.	V K Logistic Group of Company	Payment for vehicles rental services during the EMIS Data Collection training in Grand Gedeh County	3,420.00	342.00	3,078.00
36.	Ducor Vehicle Rental & Sales Inc.	Payment for vehicles rental services during the EMIS Data Collection training in Grand Gedeh County	4,320.00	423.00	3,807.00
37.	Augbeth Business Center	Payment for the provision of 2 course meal for 353 participants and training in WRTTI.	22,064.00	2,206.40	19,857.60
38.	Gertrude Embassy Bar & Restaurant	Payment for provision of conference facility and catering services for the participants at WRTTI in Rivercess	58,800.00	5,880.00	50,400.00
39.	Louise N K Foday Caterer	Being 70% Payment for the provision of 2 course meal for participants and teachers training in KRTTI.	39,760.00	3,978.00	35,582.40



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No	Payee	Description	Contract Amount Per Voucher (US\$)	Vendor Tax Amount US\$	Net Amount (US\$)
40.	African Finger European	Being 70% Payment for the provision of 2 course meal for 353 participants for the principal training in ZRTTI.	39,760.00	3,953.60	35,582.40
41.	Crown Prince Inc	Payment for vehicles rental services to Bomi, Rivercess, Rivergee, Sinoe	9,600.00	960.00	8,640.00
42.	Vivid Trading Center	Printing of ECDCEAP and Teacher Planner for WEBBO & KRTTI residential training under the GPEG2B Project	4,350.00	435.00	3,915.00
43.	Executive Parking Services Incorporated	Payment for vehicles rental services during the 2nd principle and teacher training in WEBBO	4,200.00	420.00	3,780.00
44.	M & Y Enterprise	Payment for the printing and delivery of 800 Census Questionnaire for the 2020-2021 Annual school Census Data collection	26,800.00	2,680.00	24,120.00
45.	Saksouk Shopping Center	Payment for the provision of 600pcs of assorted scratch cards for the 2020-2021 Annual school Census Data collection	3,000.00	60.00	2,940.00
46.	Plant Furniture & PC Office Equipment	Payment for the supply of assorted stationeries und the GPEG2B	3,164.50	63.39	3,101.21
47.	Master Graphic Media & ICT Services, Inc.	Payment for the provision of 3200pcs of Flyer and 17 pieces Banner for the 2020-2021 Annual school Census Data collection	13,700.00	1,370.00	12,330.00
48.	Active International Insurance	Payment for the provision of Vehicle comprehensive Insurance coverage for project Prado and Toyota Hilux vehicles	2,056.28	205.28	1,856.65
49.	Saksouk Shopping	Payment for the provision of 305pcs of	1,525.00	30.50	1,494.50



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No	Payee	Description	Contract Amount Per Voucher (US\$)	Vendor Tax Amount US\$	Net Amount (US\$)
	Center	assorted scratch cards for the G2B/PDT Members			
50.	Ducor Vehicle Rental & Sales Inc.	Payment for vehicles rental services in Rivergeee County for the residential training ECE and primary teachers from Monrovia	3,150.00	315.00	2,835.00
51.	Louise N K Foday Caterer	Being 30% Payment for the provision of 2 course meal for participants and teachers training in KRTTI.	17,040.00	1,704.00	15,336.00
52.	Augbeth Center	Being 30% Payment for the provision of 2 course meal for 197 participants and teachers training in WRTTI.	9,456.00	945.60	8,510.40
53.	Sudacious M. Varney	Salary for Financial Management Officer for July 1, 2021 – Dec 31, 2022	60,030.00	6,003.00	54,027.00
54.	Joe K. Gbasakollie	Salary for Project Coordinator for July 1, 2021 – Dec 31, 2022	113,400.00	11,340.00	102,060.00
55.	Mechn Group	Being 30% payment of contract sum for independent verification of achieved DLI result targets under the GPEG2B project as per contract No. LR-MOE-75532-CS-CQS	89,217.00	8,921.70	80,295.30
Grand Total			1,091,726.07	84,298.02	1,001,463.52

