



Management Letter

On the Financial Statement Audit of the Harmonizing and Improving Statistics in West Africa (HISWA) Project

For the Period Ended December 31, 2021



Promoting Accountability of Public Resources

Monrovia, Liberia
June 2023

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

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ACRONYMS USED

Acronyms/Abbreviations	Meaning
ACCA	Association of Chartered Certified Accountants
AG	Auditor General
CFC	Chartered Financial Consultant
CFIP	Certified Forensic Investigation Professional
DA	Designated Account
PFM	Project Financial Management Manual
GAC	General Auditing Commission
GOL	Government of Liberia
HISWA	Harmonizing and Improving Statistics in West Africa
IPSA	International Public Sector Accounting framework
INTOSAI	International Organization of Supreme Audit Institutions
ISAs	International Standards on Auditing
ISSAIs	International Standards of Supreme Audit Institutions
LISGIS	Liberia Institute of Statistics and Geo-Information Services
PFMU	Public Financial Management Unit
PMT	Project Management Team
POM	Project Operational Manual
PPA	Project Preparation Advance
PIU	Project Implementation Unit (Same as PMT)
SOE	Statement of expenditure
US\$	United States Dollar
WB	World Bank

June 30, 2023

Hon. Lawrence George

Acting Director General

Liberia Institute of Statistics and Geo-Information Services (LISGIS)
Executive Mansion Ground
Capitol Hill, Monrovia, Liberia

Dear Hon. George:

RE: DRAFT MANAGEMENT LETTER ON THE FINANCIAL STATEMENT AUDIT OF THE HARMONIZING AND IMPROVING STATISTICS IN WEST AFRICA (HISWA) PROJECT FOR THE PERIOD July 1, To December 31, 2021.

The financial statement audit of the Harmonizing and Improving Statistics in West Africa (HISWA) Project 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 the Engagement Terms of Reference.

INTRODUCTION

The audit of the HISWAP Financial Statement for the period July to December 2021 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.

*Management Letter on the Financial Statement Audit of the
Harmonizing and Improving Statistics in West Africa (HISWA) Project
For the Period January to December 31, 2021*

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

Thank you as we strive to promote accountability, transparency and good governance across the Government of Liberia.

APPRECIATION

We would like to express our appreciation for the courtesy accorded and assistance rendered by the staff of the HISWA Project Implementation Unit (PIU) of the Liberia Institute of Statistics and Geo-Information Services (LISGIS).

Sincerely,



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

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Statement Not Reconciled to Ledger Figure

Observation

1.1.1.1 Section 1.3.27 of IPSAS Cash Basis of Accounting requires that "financial statements shall present information that is:

- a) Understandable;
- b) Relevant to the decision-making and accountability needs of users;
- c) A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial statement in that it is:
 - (i) Complete;
 - (ii) Neutral and
 - (iii) Free from material error;"

1.1.1.2 During the audit, we observed that there was a variance of US\$49,277.16 between expenditures reported in the financial statements and expenditures reported in the general ledger. **See table 1 below:**

Table 1. Financial Statements Not Reconciled to Ledger Figure

No.	Financial Statement Amount \$US	Ledger amount US\$	Variances US\$
1.	3,106,732.00	3,057,504.84	49,227.16

Risk

1.1.1.3 The completeness and accuracy of expenditures may not be assured; therefore, the financial statements may be misstated.

1.1.1.4 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.

1.1.1.5 Management may not account for all its transactions.

Recommendation

1.1.1.6 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

1.1.1.7 Management of should adjust the financial statements by the variance observed between the financial statements and general ledger.

Management's Response

1.1.1.8 *We have completed same and resubmit in the revised Financial Statement. Please see Exhibit I & III for revised.*

Auditor General's Position

- 1.1.1.9 We acknowledge Management's acceptance of our findings, recommendation, and subsequent adjustment of the Financial Statements.

1.2 Unpresented Checks

Observation

- 1.2.1.1 Section 6 paragraph 6.5.1 of the PFMU Financial Procedure Manual states, "the cash book shall be reconciled monthly to the bank statement within 10 working days of the month end. Difference deriving there from shall be investigated and resolved promptly.
- 1.2.1.2 During the audit, it was observed that the HISWA Project Management did not write back in the project's cash book Six (6) unpresented checks in the total amount of US\$8,336.10 These checks have been outstanding beyond the period of six (6) months. See annexure 1 below: 1

Risk

- 1.2.1.3 Outstanding checks for over six months may lead to understatement of the cash book and the financial statements.

Recommendation

- 1.2.1.4 The Management of the Project should adjust the cash book by the total value of the unpresented checks and restate the financial statements with the adjusted cash balance.

Management's Response

- 1.2.1.5 *Majority of the payment reference here are taxes as a result of the complication in the remittance process to the LRA. However, Management has taken in to consideration the auditor recommendation and have begun removing these payment from the bank reconciliation Statement. Please see Exhibit II.*

Auditor General's Position

- 1.2.1.6 We acknowledge Management's acceptance of our findings and recommendation, we will follow-up on the implementation of our recommendation during subsequent audit.

1.3 *Signing date of the Financial Statements not Specified*

Observation

- 1.3.1.1 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.
- 1.3.1.2 Regulation I.11. of the PFM Act of 2009 -Annual Government Agency Accounts, states "(1) There shall be prepared by the head of government agency or an administrator or head of any Government agency and transmitted to the, 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.

- 1.3.1.3 During the audit, we observed the financial statements signed by the Chief Financial Officer and the Project Coordinator did not specify the actual date the financial statements were prepared and signed.

Risk

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

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

Recommendation

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

Management's Response

- 1.3.1.7 *We have completed same and resubmit in the revised Financial Statement. Please see Exhibit III*

Auditor General's Position

- 1.3.1.8 We acknowledge Management's acceptance of our findings, recommendation, and subsequent adjustment of the financial statements.

1.4 Non-disclosure of reclassified amount

Observation

- 1.4.1.1 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.

- 1.4.1.2 During the audit, we observed that reclassification of amounts did not include comparable amounts, the nature and reason for reclassification.

Risk

- 1.4.1.3 The non-reconciliation of differences in classification scheme adopted for presentation could undermine accountability and the achievement of fair presentation of the financial statements.

Recommendation

- 1.4.1.4 Management should ensure that the financial statements have adequate disclosure notes on the reconciliation between difference classification schemes adopted for the budget and financial statements.

Management's Response

- 1.4.1.5 *This was earlier communicated and subsequently resolved in the revised financial statement please see Exhibit III.*

Auditor General's Position

- 1.4.1.6 We acknowledge Management's acceptance of our findings, recommendation, and subsequent adjustment of the financial statements.

1.5 Inappropriate Disclosure of Reporting Period

Observation

- 1.5.1.1 Paragraph 1.4.1 of the Revised Cash Basis IPSAS (November 2017) 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

- 1.5.1.2 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)..

Risk

- 1.5.1.3 The non-disclosure of reasons for a period other than one year being use for preparation and presentation of financial statements may impair the understandability of financial information and the achievement of fair presentation of the financial statements.

- 1.5.1.4 Fair presentation and full disclosure may be impaired.

Recommendation

- 1.5.1.5 Management should ensure that the financial statements have adequate disclosure notes on the reporting period for preparation and presentation of financial statements.

Management's Response

- 1.5.1.6 *This was earlier communicated and subsequently resolved in the financial statement. Please See attached III.*

Auditor General's Position

- 1.5.1.7 We acknowledge Management's acceptance of our findings, recommendation, and subsequent adjustment of the financial statements.

1.6 Explanation for Material Variance

Observation

- 1.6.1.1 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 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.*

- 1.6.1.2 The Project Financial Statements include a Statement of Comparison of Budget and Actual amount which shows material variances. However, the statement did not include notes for the explanation of the material variances.

- 1.6.1.3 During the audit, we observed that Management did not provide explanation in notes to the financial statements for variances between budget and actual amounts.

Risk

- 1.6.1.4 Failure to include notes or explanations for material variance between budgetary and actual amounts in the financial statements may impair informed decision-making by users of the financial statements.

- 1.6.1.5 Full disclosure and fair presentation of the financial statements may be impaired.

Recommendation

- 1.6.1.6 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

- 1.6.1.7 *This was earlier communicated and subsequently resolved in the revised Financial Statement. Please See Exhibit III.*

Auditor General' Position

- 1.6.1.8 We acknowledge Management's acceptance of our findings, recommendation, and subsequent adjustment of the financial statements.

1.7 Project Governance Structure

Observation

1.7.1.1 **Section 4.6.1** Section 4.6.1 Revise Procedure Manual states "The Project Steering Committee will be the policy and oversight body of the Project and will be the central coordinating committee on the project with the Bank. The Project Steering Committee (PSC) will be composed by one representative from the participating institutions of the NSS, UL and the PMT. This committee will be chaired by the Director General of LISGIS. The representatives will be the focal points, unless the beneficiaries decide otherwise as the Project evolves, in agreement with the Bank. The Project Steering Committee will be responsible for the following activities:

- a) Approval of the annual work plans and budget to be carried on by LISGIS under the Project for each calendar year;
- b) Advise policy direction and oversight on the Project and will be the central coordinating committee on the Project with the Bank;
- c) Review the Project overall results and progress achieved, and take actions to improve the benefits from the project to the beneficiaries;
- d) Decide on the overall priorities of the Project in accordance with the project documents program documents, World Bank financing agreement, operational manual and other legal documents;
- e) Facilitation of the communication and access between LISGIS and the Beneficiaries; and
- f) Review of the Project Reports.

1.7.1.2 The Project Steering Committee will be meeting bi-annually, and it will be chaired by the Director General of LISGIS in collaboration with the project coordinator.

1.7.1.3 During the audit, we observed no evidence that the Steering Committee was functional as a policy making and oversight body of the HISWAP. We obtained no evidence of the following:

- Meeting minutes of the Committee.
- Steering Committee approval for major decisions taken by HISWAP Management
- Steering Committee deliberation on any matter involving the HISWAP.

Risk

1.7.1.4 The absence of a Steering Committee Meeting minutes/activities reports may impair the strategic oversight activities of the committee.

1.7.1.5 Management may implement activities on a discretionary basis.

Recommendation

1.7.1.6 Management should liaise with the relevant authorities of the Steering Committee to ensure that the steering committee is made functional.

1.7.1.7 The Steering Committee should be made functional evidence of the conduct of periodic

meetings, approval of major decisions of Management, deliberation on any matter involving the project and documentation of meeting minutes and periodic activities reports.

- 1.7.1.8 Evidence of minutes of meetings and periodic activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.7.1.9 *While it is true that LISGIS Management note the audit observation and recommendations on the conduct of periodic meeting of the Project Steering Committee (PSC) to ensure the function and objectives of the committee, it is important to note that as required LISGIS management submitted in June of 2021, a concept note for the conduct of the PSC activity for the World Bank clearance and not objection. LISGIS Management received clearance to conduct this activity in September of 2021. Prior to the implementation PSC and to further support its conduct, LISGIS Management in its Board's meeting of April 14, 2021 made a progress report presentation to the Board members most of whom are also known to be members of the PSC. (See Exhibit for Board's Meeting minutes, presentation, concept note and No objection.*

Auditor General's Position

- 1.7.1.10 The Board meeting of April 14, 2021 mentioned in Management's response is not within the scope of the audit. Further, Management did not provide documentary evidence of Exhibit for Board's Meeting minutes, presentation, concept note and No objection as asserted in Management's response.
- 1.7.1.11 Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.8 Non-Remittance of Vendor's withholding Taxes

Observation

- 1.8.1.1 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".
- 1.8.1.2 During the audit, we observed that Harmonizing and Improving Statistics in West Africa Project Management (HISWAP) withheld the total amount of US\$18,439.45 taxes from vendors and staff without evidence that the amount was remitted to the LRA. See **table 3 below:**

Table 3 Remittance of Vendor's withholding Taxes

Table 4 Non- Remittance of Vendor's withholding Taxes							
No	Request Reference		Voucher Ref.		Transfer Reference		
	Number	Date	Voucher #	Voucher Date	Code	Date	Amount in USD
1.	LISGIS/FFW/DG/202/A-1.1/08/21	Aug. 26, 2021	HISWAP/2022/054	Sept. 10, 2021	J60EC TR212 60034 9	Sept. 17, 2021	2,260.00
2.	LISGIS/FF/DG/206/A-1.1/08/21	Aug. 30, 2021	HISWAP/2022/046	Sept. 8, 2021	J60EC TR212 51008 7	Sept. 8, 2021	4,492.50
3.	LISGIS/FFW/DG/234/A-1.1/09/21	Sept. 23, 2021	HISWAP/2022/068	Sept. 24, 2021	J60EC TR212 73025 3	September 30, 2021	6,900.00
4.	LISGIS/FFW/DG/423/A-1.1/11/21	Nov. 25, 2021	HISWAP/2022/161	Dec. 2, 2021	J60EC TR213 40058 5	Dec. 6, 2021	4,786.95
Grand Total							18,439.45

Risk

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

Recommendation

- 1.8.1.5 Management should facilitate full remittance of all taxes withheld for the period to the Liberia Revenue Authority (LRA).
- 1.8.1.6 Evidence of remittances including original copies of flag receipts and all other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.8.1.7 *PFMU has worked and continue to engage with the stakeholders on this GOL flag receipts (evidence of tax payments) issue for tax payment. The LRA indicated that the PFMU is not regarded as one of her Collectrates that can issue flag receipt. 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 form the LRA system. However, the process involved is cumbersome but the PFMU continue to make strides in ensuring that the taxes are paid. Please See Exhibit IV.*

Auditor General's Position

- 1.8.1.8 We acknowledge Management's assertions. However, Exhibit IV and supporting documents provided by Management is inconsistent with the schedule of amount to be remitted, as is indicated in our findings.



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

1.9 Irregularities in Asset Management

Observation

- 1.9.1.1 Regulation V.4 of the PFM Regulation of 2009 states" (1) Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall be brought on a master inventory of the Government Agency. (2) The master inventory shall record under each category of item: (a) the date and other details of the voucher or other document on which the items were received or issued; (b) their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held. (3) In respect of each individual location, there shall be made two copies of the inventory showing all items held at the location; one copy of the inventory shall be kept with the master inventory and the other copy at the location. (4) The dates and other details of all receipts and issue of items to or from the location shall be recorded on both copies of the inventory as they occur. (5) The initial entries and all other entries made later on both copies of the inventory shall be validated by the signature of the officer having the use of the items, or where there is more than one officer, the most senior of them.

- 1.9.1.2 During the audit, we observed that the following irregularities were associated with the Fixed Assets Management System:

- The fixed assets register did not contain all the relevant columns.
- The fixed assets register was not regularly updated.
- There was no evidence of periodic physical verification of fixed assets by Management
- There was no evidence of movement of assets form.

Fixed assets were not displayed as required by the PFM Act.

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 the entity's objectives.

Recommendation



- 1.9.1.8 Management should ensure that the fixed assets register is updated to reflect the following; description, source of purchase, date of purchase, class, code, assignee, location, condition, original cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 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 vicinity should be clearly displayed as required by the PFM Act.
- 1.9.1.12 Movement of Asset Form should be filled and authorized before assets are moved from one location to another.
- 1.9.1.13 The Fixed Asset Register should be updated to reflect the change in location of asset.

Management Response

- 1.9.1.14 *LISGIS Management note the audit observation on the project Asset Management and will ensure improvement and systematic procedure for transfer and relocation of assigned asset to another staff. Management recognized that the procedure of asset transfers and or relocation was not taking in to consideration. Referencing those unassigned assets for protracted period have been delayed due to an ongoing logistical arrangement at LISGIS counties offices. However, it is important to note that project conduct periodic physical verification of fixed asset (See Exhibit for Report on Assets Verification).*

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.

1.10 Lack of Monitoring and Evaluation Officer

Observation

- 1.10.1.1 Section 4.6.2.4 of the project operational Manual States "The Monitoring and Evaluation Officer will carry out the following duties and responsibilities:
- i. Use approved instruments for data collection and evaluation to develop approaches/methodologies, timelines and milestones associated with monitoring the components of the project; Review and analyze the information gathered to enhance project reporting;
 - ii. Undertake monitoring and evaluation responsibilities on all project activities periodically and provide relevant information to the Project Management Team;
 - iii. Participate in annual work planning and budgeting;

iv. Perform any other tasks assigned by the Unit's Coordinator/Project Manager.

1.10.1.2 During the audit, we observed no evidence that the project contracted a Monitoring and Evaluation Officer to monitor the components of project consistent with the terms of the project.

Risk

1.10.1.3 Failure to monitor the implementation of project activities may impair timely implementation of project deliverables.

1.10.1.4 In the absence of effective monitoring and evaluation, the project objectives and mandates may not be achieved or not achieved in a timely manner. Project deliverables may not meet approved specifications and value for money may not be achieved.

Recommendation

1.10.1.5 Management should facilitate the competitive hiring of a qualified and experienced Monitoring and Evaluation Officer to perform periodic monitoring and evaluation activities of the project.

1.10.1.6 Management should facilitate effective coordination, monitoring and evaluation of all project activities. Periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

Management's Response

1.10.1.7 *LISGIS Management note the audit observation and recommendations on lack of Monitoring and Evaluation Officer on the project and would like to emphasize that the process of recruit both M&E and Project Coordinator is going currently. (See Exhibit on hiring Process).*

Auditor General's Position


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

Status of prior Year Recommendation Implementation

Paragraph No.	Source of finding	Status of Implementation	Description of Finding
Paragraph 1.1	GAC Management Letter FY June 30, 2021	Not Implemented	Payment without Supporting documentations
Paragraph 1.2	GAC Management Letter FY June 30, 2021	Not Implemented	Project Governance Structure
Paragraph 1.3	GAC Management Letter FY June 30, 2021	Not Implemented	Irregularities in Assets Management
Paragraph 1.4	GAC Management Letter FY June 30, 2021	Not Implemented	Supervision & Monitoring


EXHIBITS

Exhibits 1



PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)
MINISTRY OF FINANCE & DEVELOPMENT PLANNING
 P.O. BOX 10-9016
 1000 MONROVIA, 10 LIBERIA

**Harmonizing and Improving Statistics in West Africa
(HISWA) Project**



Payee : Saksouk Shopping Center
 Address : Monrovia, Liberia
 Invoice Amt. : USD\$3,057.60
 Invoice No. :
 Exchange Rate : LD 170 @ 1 USD

PV Date: 03/11/2021
 PV No. : **HISWAP/2022/0103**
 Amount : USD\$3,057.60

Amount in words

Three Thousand Fifty Seven United States Dollars 60/100

Payment Details

AN	Analysis Codes	Expenditure	Account Codes	Amount
T0	Component	Payment for the supply of scratch cards Census field mapping and regional coordinator as per documents attached under the HISWA Project.		
T1	Category/Exp.			
T2	Activity			
T3	Cost Type			
T4	Source of Fund			
T5	Proc. Method			
Total				USD\$3,057.60

Prepared by: [Signature] 03/11/2021
 Checked by: [Signature] 03-11-2021
 Reviewed by: [Signature] 03/11/2021
 Approved by: [Signature] 03/11/21
 Received by: _____

Check No. Five

JNL TYPE: BANK 2
 DR 14024
 CR 42223

PR500







Exhibits 1 con't



Liberia Institute of Statistics & Geo-Information Services

Statistics House
Capitol Hill P.O. Box 629
1000 Monrovia, 10 Liberia

Office of the Director-General
Telephone No: +231-886-560-435
Email: ffwreh25@hotmail.com
Website: www.lisgis.net

LISGIS/FFW/DG/354/A-1.1/10/21
October 19, 2021

The Unit Manager
PFMU
3rd Floor, Ministry of Finance
Monrovia, Liberia

Dear Sir:

RE: COMPONENT 1: ACTIVITY BUDGET CODE 124: PAYMENT TO SAKSOUK SHOPPING CENTER FOR THE SUPPLY OF SCRATCH CARDS FOR CENSUS FIELD MAPPING AND REGIONAL COORDINATORS

I wish to present my compliments and to inform you that with the support of the World Bank and LISGIS Harmonizing and Improving Statistics in West Africa (HISWA) project, I am kindly requesting payment to Saksouk Shopping Center for the supply of scratch cards for Census field mapping and regional coordinators.

In view of the above, I am requesting in line with the World Bank support to LISGIS through the Harmonizing and Improving Statistics in West Africa (HISWA) project **P169265 IDA GRANT: D583-LR/CREDIT: 6577-LR** under Project Component 1 Budget Line 1.2.4.49, to kindly make available the amount of **US\$3,120.00 (Three Thousand One Hundred Twenty United States Dollars)**, as per the attached invoice. Kindly see below breakdown for payment through check or direct deposit.

No.	Payment Description	Amount	Payment Recipient
1	576pcs Scratch Cards Orange/Lonestar @US\$5.00 each	\$2,822.40	Saksouk Shopping Center
4	2% Tax Deduction	\$ 57.60	General Revenue Account
2	48pcs Scratch Cards Orange/Lonestar @US\$5.00 each	\$235.20	Saksouk Shopping Center
4	2% Tax Deduction	\$ 4.80	General Revenue Account
Total		\$3,120.00	

Thanks for your continuous support to LISGIS and please accept assurances of my highest esteem.

Sincerely yours,

Prepared:
Emmanuel Tieh Delamy
Financial Management Consultant/HISWA

Reviewed:
Mrs. Joyce Nyenpa Ngafuan
Project Coordinator/HISWA

Approved: Prof. Francis F. Wreh
DIRECTOR-GENERAL

"National Vision: One People One Nation United For Peace and Sustainable Development"



Exhibits 1 con't



LIBERIA INSTITUTE OF STATISTICS AND GEO-INFORMATION SERVICES (LISGIS)
Liberia National Population and Housing Census 2021
National Geographic Planning

Distribution for gasoline for Scratch Cards for GIS Mapping Teams

No.	Name	Position	Qty per team	Rate denominated in USD	Total Cost USD	Received by	Signature	Date
1.	Harrison Fiombo	Supervisor	15	5	75.00	(Name M. Gboreh)	[Signature]	Oct 2021
2.	Dedelyeneh Weah	Supervisor	15	5	75.00	(Name M. Gboreh)	[Signature]	Oct 2021
3.	Adomah Mulbah	Supervisor	15	5	75.00	(Name M. Gboreh)	[Signature]	Oct 2021
4.	Sankinon Cephas	Supervisor	15	5	75.00	(Name M. Gboreh)	[Signature]	Oct 2021
5.	Jay Dogbheh	Supervisor	15	5	75.00	(Name M. Gboreh)	[Signature]	Oct 2021
6.	Clarence M. Gbaggson	Supervisor	15	5	75.00	(Name M. Gboreh)	[Signature]	Oct 2021
7.	Stephen Quoi	Supervisor	16	5	80.00	(Name M. Gboreh)	[Signature]	Oct 2021
8.	Tom B. Classe	Supervisor	16	5	80.00	(Name M. Gboreh)	[Signature]	Oct 2021
9.	Richard S. Toghbeh	Supervisor	16	5	80.00	(Name M. Gboreh)	[Signature]	Oct 2021
10.	Prince Waylee	Supervisor	16	5	80.00	(Name M. Gboreh)	[Signature]	Oct 2021

Management Letter on the Audit of the
and Improving Statistics in West Africa (HISWA) Project
For the Period July 1, 2021 to December 31, 2021

11.	Francis S. Kardar	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
12.	Joseph T. Ballah	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
13.	S. Tantor Sanyem	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
14.	Matthew L. Togbuh	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
15.	Jonathan K. Gbeweguiya	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
16.	Samuel S. Willie	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
17.	Josiah W. Mulbah	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
18.	Amos D. Varkpawolo	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
19.	Urius F.O. Birnin	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
20.	Ralph W. Mulbah	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
21.	Habud A. David	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
22.	H. Uliah Bryant	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
23.	Joseph S. Pish	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
24.	Tenezee Frank	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
25.	Emmanuel S. Ciapha	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021
26.	Lazee Davis	Supervisor	16	5	80.00	Thomas Davis	Thomas Davis	Oct 2021



Management Letter on the Audit of the
and Improving Statistics in West Africa (HISWA) Project
For the Period July 1, 2021 to December 31, 2021

27.	Isaac M. Doolas	Supervisor	16	5	80.00	Emmanuel Kay	Westbank	Oct 2021
28.	Chris Y. Roberts	Supervisor	16	5	80.00	Emmanuel Kay	Westbank	Oct 2021
29.	I. Yvette Sanyon	Supervisor	16	5	80.00	Emmanuel Kay	Westbank	Oct 2021
30.	Mark Kamara	Supervisor	16	5	80.00	Emmanuel Kay	Westbank	Oct 2021
31.	George D. Adams	Supervisor	15	5	75.00	Emmanuel Kay	Westbank	Oct 2021
32.	Gilwie Bileli Patwa	Supervisor	15	5	75.00	Emmanuel Kay	Westbank	Oct 2021
33.	Patrick M. Wiela, Sr.	Supervisor	15	5	75.00	Emmanuel Kay	Westbank	Oct 2021
34.	Emmanuel Kay	Supervisor	15	5	75.00	Emmanuel Kay	Westbank	Oct 2021
35.	Puxton D. Mianmen	Supervisor	15	5	75.00	Emmanuel Kay	Westbank	Oct 2021
36.	Stephen Fankullie	Supervisor	15	5	75.00	Emmanuel Kay	Westbank	Oct 2021
	Total				2,820.00			

Signed: Emmanuel Tibi Bellamy.
Project Financial Management





LIBERIA INSTITUTE OF STATISTICS AND GEO-INFORMATION SERVICES (LISGIS)
Liberia National Population and Housing Census 2021
National Geographic Planning

Distribution for gasoline for Scratch Cards for GIS Mapping Coordinators

No.	Name	Position	Qty per team	Rate denominated in USD	Total Cost USD	Received by	Signature	Date
1.	Harrison Fleemo	Regional Coordinator	4	10	40.00	George M. Gbargbor	[Signature]	Oct 2021
2.	De-dehweh Weah	Regional Coordinator	4	10	40.00	George M. Gbargbor	[Signature]	Oct 2021
3.	Asdon's Mullbah	Regional Coordinator	4	10	40.00	George M. Gbargbor	[Signature]	Oct 2021
4.	Stalinon Cephus	Regional Coordinator	4	10	40.00	George M. Gbargbor	[Signature]	Oct 2021
5.	Jay Dogbeh	Regional Coordinator	4	10	40.00	George M. Gbargbor	[Signature]	Oct 2021
6.	Clarence M. Gbargson	Regional Coordinator	4	10	40.00	George M. Gbargbor	[Signature]	Oct 2021
	Total		24		240.00			

Signed: *[Signature]*
Immanuel Fish-beahmy
Project Financial Management

Exhibits 1 con't



Exhibits 2



EMCA



PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)
MINISTRY OF FINANCE & DEVELOPMENT PLANNING
P.O. BOX 10-9016
1000 MONROVIA, 10 LIBERIA

**Harmonizing and Improving Statistics in West Africa
(HISWA) Project**

Payee : Saksouk Shopping Center
Address : Monrovia, Liberia
Invoice Amt. : USDS3,786.72
Invoice No. :
Exchange Rate : LD 170 @ 1 USD

PV Date: 19/11/2021
PV No. : HISWAP/2022/0143
Amount : USDS3,786.72

Amount in words

Three Thousand Seven Hundred Eighty Six United States Dollars 72/100

Payment Details

AN	Analysis Codes	Expenditure	Account Codes	Amount
T0	Component			
T1	Category/Exp.	Payment for the supply of scratch cards to (2022 NPHC Pretest exercise) Team as per documents attached under the HISWA Project.		
T2	Activity			
T3	Cost Type			
T4	Source of Fund			
T5	Proc. Method			
Total				USDS3,786.72

Prepared by: *[Signature]* 19/11/2021

Check No. 14/9033

Checked by: *[Signature]* 19/11/2021

JNL TYPE: BANK 2

Reviewed by: *[Signature]* 19-11-2021

DR 14024
CR 42223

Approved by: *[Signature]* 19/11/2021

PR-515

Received by: EMMANUEL G. FRANCIS 26/11/2021



Exhibits 2



Liberia Institute of Statistics & Geo-Information Services

Statistics House
Capitol Hill P.O. Box 629
1000 Monrovia, 10 Liberia



Office of the Director-General
Telephone No: +231-886-560-435
Email: ffwreh25@hotmail.com
Website: www.lisgis.net

LISGIS/FFW/DG/406/A-1.1/11/21
November 17, 2021

The Unit Manager
PFMU
3rd Floor, Ministry of Finance
Monrovia, Liberia



Dear Sir:

RE: COMPONENT 1: ACTIVITY BUDGET CODE 124: REQUEST PAYMENT TO SAKSOUK SHOPPING CENTER FOR THE SUPPLY OF SCRATCH CARDS AND SIM CARDS FOR THE 2022 NPIC PRE-TEST ACTIVITIES

I wish to present my compliments and to inform you that with the support of the World Bank and LISGIS Harmonizing and Improving Statistics in West Africa (HISWA) project, I am kindly requesting payment to Saksouk Shopping Center for the supply of scratch cards and sim cards for the 2022 NPIC Pre-test exercise.

In view of the above, I am requesting in line with the World Bank support to LISGIS through the Harmonizing and Improving Statistics in West Africa (HISWA) project P169265 IDA GRANT: D583-LR/CREDIT:6577-LR under Project Component 1 Budget Line 1.2.4.15 to kindly make available the amount of **US\$3,864.00 (Three Thousand Eight Hundred Sixty-Four United States Dollars)**. Kindly see below breakdown for payment through check or direct deposit

No.	Payment Description	Amount	Payment Recipient
1	Supply of 644 pcs Scratch cards and 322 pcs Sim cards	\$3,786.72	Saksouk Shopping Center
	2% Tax Deduction	\$ 77.28	General Revenue Accounts
Total		\$3,864.00	

Thanks for your continuous support to LISGIS and please accept assurances of my highest esteem.

Sincerely yours,

Prepared:
Emmanuel Figh-Delany
Financial Management Consultant/HISWA

Reviewed:
Mr. Augustine F. Tokpa
Acting Project Coordinator/HISWA

Approved:
Prof. Francis F. Wreh
DIRECTOR-GENERAL

"National Vision: One People One Nation United For Peace and Sustainable Development"



Exhibits 2



Distribution for Scratch Cards for GIS Mapping Teams

No.	Name	Position	Qty per team	Rate USD	Total Cost USD	Received by	SIM cards	Signature	Date
1.	Harrison Flomo	Supervisor	18	5	90.00	Gerome M. Gbormawye	9	[Signature]	Oct 2021
2.	Deddynech Weah	Supervisor	18	5	90.00	Gerome M. Gbormawye	9	[Signature]	Oct 2021
3.	Adonia Mullbah	Supervisor	18	5	90.00	Gerome M. Gbormawye	9	[Signature]	Oct 2021
4.	Sulaimon Cephus	Supervisor	18	5	90.00	Gerome M. Gbormawye	9	[Signature]	Oct 2021
5.	Jay Doubelt	Supervisor	18	5	90.00	Gerome M. Gbormawye	9	[Signature]	Oct 2021
6.	Clarence M. Gbrogson	Supervisor	18	5	90.00	Gerome M. Gbormawye	9	[Signature]	Oct 2021
7.	Stephen Quon	Supervisor	18	5	90.00	Gerome M. Gbormawye	9	[Signature]	Oct 2021
8.	Tom R. Glasco	Supervisor	18	5	90.00	Gerome M. Gbormawye	9	[Signature]	Oct 2021
9.	Richard S. Tughbeh	Supervisor	18	5	90.00	Gerome M. Gbormawye	9	[Signature]	Oct 2021
10.	Prince Waylee	Supervisor	18	5	90.00	Gerome M. Gbormawye	9	[Signature]	Oct 2021



Management Letter on the Audit of the
and Improving Statistics in West Africa (HISWA) Project
For the Period July 1, 2021 to December 31, 2021

Exhibits 2

11.	Francis S. Kardar	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
12.	Joseph L. Ballah	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
13.	S. Turlor Snywon	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
14.	Matthew L. Togbath	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
15.	Jonathan K. Ghawoquya	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
16.	Simcon S. Willie	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
17.	Josiah W. Mulbah	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
18.	Amos D. Yankpawolo	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
19.	Uraue F.G. Binda	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
20.	Ralph W. Mulbah	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
21.	Habid A. David	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
22.	H. Uriah Bryant	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
23.	Joseph S. Pinh	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
24.	Tenezee Frank	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
25.	Emmanuel S. Clapha	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021
26.	Lazee Davis	Supervisor	18	5	90.00	Thomas Davis	9	Thomas Davis	Oct 2021



Management Letter on the Audit of the
and Improving Statistics in West Africa (HISWA) Project
For the Period July 1, 2021 to December 31, 2021

Exhibits 2

27.	Isaac M. Dohles	Supervisor	18	5	90.00	Gerome M. St. Laurent	9		Oct 2024
28.	Chris Y. Roberts	Supervisor	18	5	90.00	Gerome M. St. Laurent	9		Oct 2021
29	T Yvette Sanyon	Supervisor	18	5	90.00	Gerome M. St. Laurent	9		Oct 2021
30.	Mark Kamara	Supervisor	18	5	90.00	Gerome M. St. Laurent	9		Oct 2024
31.	George B. Adams	Supervisor	18	5	90.00	Gerome M. St. Laurent	9		Oct 2021
32.	Ghovie Bilidi Kawa	Supervisor	17	5	85.00	Gerome M. St. Laurent	9		Oct 2021
33.	Patrick M. Wieh, Sr.	Supervisor	17	5	85.00	Gerome M. St. Laurent	9		Oct 2024
34.	Emmanuel Kay	Supervisor	17	5	85.00	Gerome M. St. Laurent	9		Oct 2024
35.	Paxton D. Miamen	Supervisor	17	5	85.00	Gerome M. St. Laurent	9		Oct 2021
36.	Stephen Farkollie	Supervisor	17	5	85.00	Gerome M. St. Laurent	9		Oct 2024
	Total		644		3,215.00		324		

Signed:
Emmanuel Fitch-Delany
Project Financial Management



Exhibits 3



Liberia Institute of Statistics & Geo-Information Services

Statistics House
Capitol Hill P.O. Box 629
1000 Monrovia, 10 Liberia



Office of the Director-General
Telephone No: +231-886-560-435
Email: ffwreh25@hotmail.com
Website: www.lisgis.net

LISGIS/FFW/DG/431/A-1.1/12/21
December 3, 2021

The Unit Manager
PFMU
3rd Floor, Ministry of Finance
Monrovia, Liberia



Dear Sir:

RE: COMPONENT 1: ACTIVITY BUDGET CODE 124: REQUEST PAYMENT TO SAKSOUK SHOPPING CENTER FOR THE SUPPLY OF SCRATCH CARDS FOR THE 2022 NPHC MAPPING FIELD TEAM, REGIONAL COORDINATORS AND CENSUS PIU FOR JUNE 2021

I wish to present my compliments and to inform you that with the support of the World Bank and LISGIS Harmonizing and Improving Statistics in West Africa (HISWA) project, I am kindly requesting payment to Saksouk Shopping Center for the supply of scratch cards for the 2022 NPHC Mapping field team, regional coordinators and census PIU for June 2021.

In view of the above, I am requesting in line with the World Bank support to LISGIS through the Harmonizing and Improving Statistics in West Africa (HISWA) project P169265 IDA GRANT: D583-LR/CREDIT:6577-LR under Project Component 1 Budget Line 1.2.4.12, 1.2.4.24 through 1.2.4.34, to kindly make available the amount of US\$7,125.00 (Seven Thousand One Hundred Twenty-Five United States Dollars). Kindly see below breakdown for payment through check or direct deposit

No.	Payment Description	Amount	Payment Recipient
1	Supply of 1273 pcs Scratch cards @ 5USD for Mapping field teams and Regional coordinators	\$6,237.70	Saksouk Shopping Center
2	Supply of 152 pcs @ 5 USD for Census PIU for June 2021	\$ 744.80	
	2% Tax Deduction	\$14.50	General Revenue Accounts
Total		7,125.00	

Thanks for your continuous support to LISGIS and please accept assurances of my highest esteem.

Sincerely yours,

Prepared:
Emmanuel Tiel-Quinn
Financial Management Consultant/HISWA

Reviewed:
Mr. Augustine F. Tokpa
Acting Project Coordinator/HISWA

Approved:
Prof. Francis F. Wreh
DIRECTOR-GENERAL

"National Vision: One People One Nation United For Peace and Sustainable Development"



Exhibits 3 con't

PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)
MINISTRY OF FINANCE & DEVELOPMENT PLANNING

P.O. BOX 10-9016
1000 MONROVIA, 10 LIBERIA

**Harmonizing and Improving Statistics in West Africa
(HISWA) Project**

Payee : Saksouk Shopping Center
Address : Monrovia, Liberia
Invoice Amt. : USDS\$6,982.50
Invoice No. :
Exchange Rate : LD 170 @ 1 USD

PV Date: 10/12/2021
PV No. : HISWAP/2022/0167
Amount : USDS\$6,982.50

Amount in words

Six Thousand Nine Hundred Eighty Two United States Dollars 50/100

Payment Details

AN	Analysis Codes	Expenditure	Account Codes	Amount
T0	Component			
T1	Category/Exp.	Payment for the supply of scratch cards to (for Mapping field teams and regional coordinators) as per documents attached under the HISWA Project.		
T2	Activity			
T3	Cost Type			
T4	Source of Fund			
T5	Proc. Method			
Total				USDS\$6,982.50

Prepared by: *[Signature]* 10/12/2021

Check No. 1419037

Checked by: *[Signature]* 10-12-2021

JNL TYPE: BANK 2

Reviewed by: *[Signature]* 10/12/2021

DR 14024
CR 42223

Approved by: *[Signature]* 10/12/21

PR536

Received by: *Emmanuel G. Francis* 10/12/21



Exhibits 3 con't



LIBERIA INSTITUTE OF STATISTICS AND GEO-INFORMATION SERVICES (LISGIS)
Liberia National Population and Housing Census 2021
National Geographic Planning

Distribution of Scratch Cards for GIS Mapping Teams

No.	Name	Position	Qty per team	Rate denominated in USD	Total Cost USD	Received by	Signature	Date
1.	Harrison Flomo	Supervisor	34	5	170.00	Gerome M. Gborang	[Signature]	Oct 2021
2.	Dedellyeneh Wealh	Supervisor	34	5	170.00	Gerome M. Gborang	[Signature]	Oct 2021
3.	Adomnis Mulbah	Supervisor	34	5	170.00	Gerome M. Gborang	[Signature]	Oct 2021
4.	Sulaimon Cephus	Supervisor	34	5	170.00	Gerome M. Gborang	[Signature]	Oct 2021
5.	Jay Dogbeh	Supervisor	34	5	170.00	Gerome M. Gborang	[Signature]	Oct 2021
6.	Clarence M. Coborgson	Supervisor	34	5	170.00	Gerome M. Gborang	[Signature]	Oct 2021
7.	Stephen Quol	Supervisor	34	5	170.00	Gerome M. Gborang	[Signature]	Oct 2021
8.	Tom R. Gireen	Supervisor	34	5	170.00	Gerome M. Gborang	[Signature]	Oct 2021
9.	Richard S. Tugbeh	Supervisor	34	5	170.00	Gerome M. Gborang	[Signature]	Oct 2021
10.	Prince Waylee	Supervisor	34	5	170.00	Gerome M. Gborang	[Signature]	Oct 2021

Exhibits 3 con't

11.	Francis S. Kardar	Supervisor	34	5	170.00	Thomas Davis	Thomas Davis	Oct 2021
12.	Joseph T. Dallah	Supervisor	34	5	170.00	Thomas Davis	Thomas Davis	Oct 2021
13.	S. Tarler Saywon	Supervisor	34	5	170.00	Thomas Davis	Thomas Davis	Oct 2021
14.	Matthew L. Fugbah	Supervisor	34	5	170.00	Thomas Davis	Thomas Davis	Oct 2021
15.	Jonathan K. Chawosquyn	Supervisor	34	5	170.00	Thomas Davis	Thomas Davis	Oct 2021
16.	Simson S. Willie	Supervisor	34	5	170.00	Thomas Davis	Thomas Davis	Oct 2021
17.	Josiah W. Mulbah	Supervisor	34	5	170.00	Thomas Davis	Thomas Davis	Oct 2021
18.	Amos D. Yarkpawolo	Supervisor	34	5	170.00	Thomas Davis	Thomas Davis	Oct 2021
19.	Urius F.O. Birinda	Supervisor	34	5	170.00	Thomas Davis	Thomas Davis	Oct 2021
20.	Rolph W. Mulbah	Supervisor	34	5	170.00	Thomas Davis	Thomas Davis	Oct 2021
21.	Habid A. David	Supervisor	34	5	170.00	Thomas Davis	Thomas Davis	Oct 2021
22.	H. Ulrich Bryant	Supervisor	30	5	150.00	Thomas Davis	Thomas Davis	Oct 2021
23.	Joseph S. Piah	Supervisor	30	5	150.00	Thomas Davis	Thomas Davis	Oct 2021
24.	Tenezee Frank	Supervisor	30	5	150.00	Thomas Davis	Thomas Davis	Oct 2021
25.	Fannanuel N. Cielpha	Supervisor	30	5	150.00	Thomas Davis	Thomas Davis	Oct 2021
26.	Lanze Davis	Supervisor	30	5	150.00	Thomas Davis	Thomas Davis	Oct 2021



Management Letter on the Audit of the
and Improving Statistics in West Africa (HISWA) Project
For the Period July 1, 2021 to December 31, 2021

Exhibits 3 con't

27.	Isaac M. Doleys	Supervisor	30	5	150.00	Emmanuel Kay Emmanuel Kay	Wofford	Oct 2022
28.	Chris Y. Roberts	Supervisor	30	5	150.00	Emmanuel Kay	Wofford	Oct 2022
29.	T. Yvette Sanyon	Supervisor	30	5	150.00	Emmanuel Kay	Wofford	Oct 2022
30.	Mark Kamara	Supervisor	30	5	150.00	Emmanuel Kay	Wofford	Oct 2022
31.	George D. Adams	Supervisor	30	5	150.00	Emmanuel Kay	Wofford	Oct 2022
32.	Gibwie Blidi Pawa	Supervisor	30	5	150.00	Emmanuel Kay	Wofford	Oct 2022
33.	Patrick M. Wreh, Sr.	Supervisor	30	5	150.00	Emmanuel Kay	Wofford	Oct 2022
34.	Emmanuel Kay	Supervisor	30	5	150.00	Emmanuel Kay	Wofford	Oct 2022
35.	Paxton D. Miamen	Supervisor	30	5	150.00	Emmanuel Kay	Wofford	Oct 2022
36.	Stephen Parkollie	Supervisor	30	5	150.00	Emmanuel Kay	Wofford	Oct 2022
	Total		1164		5,820.00			


 Signed: Emmanuel Tich Defangy
 Project Financial Management



Exhibits 3 con't



LIBERIA INSTITUTE OF STATISTICS AND GEO-INFORMATION SERVICES (LISGIS)
Liberia National Population and Housing Census 2021
National Geographic Planning

Distribution of Scratch Cards for Census PIU JUNE 2021

No.	Name	Position	Qty per team	Rate denominated in USD	Total Cost USD	Received by	Signature	Date
1.	Prof. Francis F. Wreh	DG	30	5	150.00	Francis Wreh	Francis Wreh	June 2021
2.	Lawrence A. George	DIGA	30	5	150.00	Lawrence A. George	Lawrence A. George	June 2021
3.	Wilmot F. Smith	DDGHD	30	5	150.00	Wilmot F. Smith	Wilmot F. Smith	June 2021
4.	Germie M. Gibawoquiya	DCC	30	5	150.00	Germie M. Gibawoquiya	Germie M. Gibawoquiya	June 2021
5.	Thomas L. Davis	GIS Director	30	5	150.00	Thomas L. Davis	Thomas L. Davis	June 2021
	Total		150		750.00			

Signed: Emmanuel Liah Holaway
Project Financial Management