



Management Letter

On The Financial Statement Audit of the Integrated Public Financial Management Reforms Project (IPFMRP) II

For the Period Ended 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/Symbols

Acronyms/Abbreviations/Symbol	Meaning
ACCA	Association of Chartered Certified Accountants
A/C#	Account Number
AfDB	African Development Bank
AG	Auditor General
APA	Assistant Project Accountant
BEP	Bid Evaluation Penal
CBL	Central Bank of Liberia
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
CPA	Certified Public Accountant
GAC	General Auditing Commission
GoL	Government of Liberia
IDA	International Development Association
IPFMRP	Integrated Public Financial Management Reforms Project
IPSAS	International Public Sector Accounting Standards
LRA	Liberia Revenue Authority
M & E	Monitoring and Evaluation
MSC	Ministerial Steering Committee
NSA	Non-State Actors
PFM Act	Public Finance Management Act
PFMU	Project Financial Management Unit
PMU	Project Management Unit
PPC Act	Public Procurement & Concessions Act
PPCC	Public Procurement and Concessions Commission
PV	Payment Voucher
SPA	Senior Project Accountant
TSF	Transition Support Facility
US\$	United States Dollar

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June 30, 2023

Mr. Vee Musa Fofana
Manager
Project Management Unit (PMU)
Ministry of Finance and Development Planning (MFDP)
Monrovia, Liberia

Dear Mr. Fofana:

Re: Management Letter on the Financial Statement Audit of the Integrated Public Financial Management Reforms Project (IPFMRP) II for the period July 1, 2021 to December 31, 2022.

The financial statements of the Integrated Public Financial Management Reforms Project (IPFMRP) 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 Term of Reference (ToR).

Introduction

The audit of the IPFMRP II for the period ended July 1, 2021 to December 31, 2022 has been completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

Audit Scope and Methodology

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) as well as the Engagement (Audit) Terms of Reference. 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.

The 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.

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

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

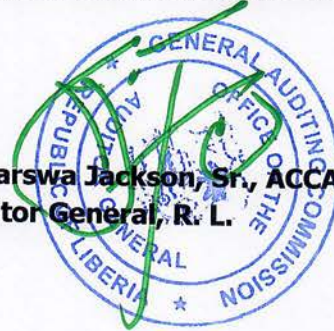
The audit findings which were identified during the course of the audit are included below.

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 extended and assistance rendered by the staff of the project 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 Statements Issues

1.1.1 Prior Year Financial Statement Figure Not Reconciled

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 statements in that it is: (i) Complete; (ii) Neutral and (iii) Free from material error;"
- 1.1.1.2 During the audit, we observed that the total final amounts per prior year audited financial statements and corresponding amounts reported in current year financial statements revealed a series of variances. **See table 1 below for details.**

Table 1: Prior Year Financial Statements Figure Analysis

Components	Prior Year		Variance US\$
	Final amounts per prior year Audited Statements US\$	Corresponding amounts per current year financial statements US\$	
Strengthening the Capacity of PFM Institutions			
Support to the CAG Office	213,332	292,041.00	-78,709.00
Support to strengthen the LIPA	43,316	38,862.00	4,454.00
Support to strengthen the LICPA	40,214	199,339.00	-159,125.00
Support to Integrity & Oversight Institutions & CSO			
Strengthen Internal Controls & Audit	30,735	0.00	30,735.00
Support to SoE Financial Reporting Unit	0	4,901.00	-4,901.00
Support to Liberia Anti-Corruption Commission	74,291	69,165.00	5,126.00
Support to Non-State Actor Secretariat (NAS)	123,124	97,182.00	25,942.00
Strengthen the Public Accounts Committee	0.00	3,038.00	-3,038.00
Aid Management, Macroeconomic Forecasting & Financial Reporting			
Support to Economic Management Department	47,163	5,309.00	41,854.00
Support to Aid Management Unit	203,322	197,976.00	5,346.00
Revenue Mobilization & Administration			
Strengthening Revenue Mobility and Administration	686,932.00	408,742.00	278,190.00
Support to LEITI's Transition	29,947.00	73,012.00	-43,065.00
Strengthening Capacity of the African Peer Review Mechanism	62,777.00	51,382.00	11,395.00
Broadening the Public Discourse Platform on Natural Resource Governance & Mobilization	33,170.00	0.00	33,170.00
Support to the Financial Intelligence Unit	0.00	127,315.00	-127,315.00
Program Governance Project Management			
Project Coordination	27,508.00	27,758.00	-250.00

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Risk

- 1.1.1.3 The completeness and accuracy of the financial statements 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 statement.

Recommendation

- 1.1.1.5 Management should rectify the significant variances observed between the prior year audited statement and corresponding amounts reported in current year financial statements.
- 1.1.1.6 Going forward, Management should ensure that the current period opening balances reconciled with prior year closing balances reported in the audited financial statements.

Management's Response

- 1.1.1.7 *We are surprised to see this being reflected in the Management Letter, given that the issue was brought to our attention at the initial stage of the audit on the financial statement and was immediately corrected. Please see Exhibit III*

Auditor General's Position

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

1.1.2 Signing Date of The Financial Statements Not Specified

Observation

- 1.1.2.1 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."
- 1.1.2.2 Also, 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."
- 1.1.2.3 During the audit, we observed that the financial statements signed by the Director of Donor Financed Projects and the Acting Project Manager did not specify the actual date the

financial statements were prepared and signed.

Risk

- 1.1.2.4 It is unlikely that financial statements users may want to place reliance on the financial Statements if the issuance date is not specified to establish the cut-off period.

Recommendation

- 1.1.2.5 The date of preparation of the financial statements should be provided adjacent to the signatures of the authorizers.

Management's Response

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

Auditor General's Position

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

1.1.3 No Explanation for Material Variance

Observation

- 1.1.3.1 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.
- 1.1.3.2 During the audit, we observed that 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. **See table 2 below for details.**

Table 2: Material Variances Without Explanation

Activities Within Components	Project Allocation US\$	Annual US\$	Actual Expenditure US\$	Variance US\$
Strengthening Transparency & Accountability in Public Financial Management	4,589,000.00	2,234,500.00	2,178,822.00	55,678.00
Revenue Mobilization & Administration	3,910,000.00	1,413,600.00	1,109,044.00	304,556.00
Program Governance Project Management	280,000.00	250,000.00	203,029.00	46,971.00
Grand Total	8,779,000.00	3,898,100.00	3,490,895.00	407,205.00

Risk

1.1.3.3 Failure to include notes or explanation for material variances between budgetary and actual amounts in the financial statements may deny users of the financial statements information needed to make informed decisions.

1.1.3.4 Fair presentation and full disclosure may be impaired.

Recommendation

1.1.3.5 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

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

Auditor General's Position

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

1.1.4 Bank Reconciliation of TSF 1 Account

Observation

1.1.4.1 Section 6.5.1 of the PFMU Financial Procedure Manual requires that "All Cash Books shall be reconciled monthly to the bank statements within 10 working days of the month end. Differences arising there from shall be investigated and promptly. Un-presented checks will be written back in the Project's books of accounts one month after the negotiated period of six (6) months has elapsed."

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1.1.4.2 During the audit, we observed that Management did not attach the cash book to the bank reconciliation for the month of December 2021.

1.1.4.3 Additionally, there was no bank reconciliation statement provided for the month of July 2022.

Risk

1.1.4.4 Failure to prepare bank reconciliations may lead to untimely detection of errors or omissions, and fraud. Management may not be able to fully account for Donor funds received.

1.1.4.5 Failure to attach evidence of the cash book to the bank reconciliation report may impair the accuracy of the reconciliations.

Recommendation

1.1.4.6 Management should ensure that monthly bank reconciliation of all its bank accounts during the fiscal period are appropriately prepared and reviewed by senior level staff with the required qualification and competence.

1.1.4.7 The bank reconciliation report should include evidence of the cash book, bank statement and other relevant supporting documents to facilitate effective review.

1.1.4.8 Monthly bank reconciliation statements should be adequately documented and filed to facilitate future review.

Management's Response

1.1.4.9 *We herewith submit same for your consideration. Please seer Exhibit II.*

Auditor General's Position

1.1.4.10 We reviewed the cash book subsequently submitted by Management, after our audit execution. However, Management did not provide the bank reconciliation statement for the month of July 2022 in response to our findings. Therefore, we maintain our recommendations.

1.1.5 Non-withholding and Remittance of Taxes

Observation

1.1.5.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates that "within 10 days after the last day of the month, a payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month".

1.1.5.2 Section 905(m) also states that "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".

- 1.1.5.3 During the audit, we observed that Management disbursed a total amount of US\$1,299,155.51 to several vendors for goods and consultant services procured without evidence that withholding taxes were deducted and subsequently remitted to the Liberia Revenue Authority (LRA). **See annexure 1 below for details.**

Risk

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

Recommendation

- 1.1.5.6 Management should facilitate full withholding and remittance of withholding taxes to the LRA in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000.
- 1.1.5.7 Evidence of tax withholding and remittances should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.5.8 *AfDB Project is tax exempt and as such PMU make no deduction for tax remittance to LRA. See Exhibit V*

Auditor General's Position

- 1.1.5.9 According to ARTICLE VIII, Section 8.01(C) of the General Conditions Applicable to the African Development Bank Loan Agreements and Guarantee Agreements states "The immunities, exemptions and privileges from taxation referred to in this Section 8.01 and in Article 57 of the Bank Agreement shall ensure to and be for the sole benefit of the Bank and shall therefore not be the basis for a claim to or request for similar entitlement by a consultant, contractor or other third party engaged by the Borrower or Guarantor in connection with the Project". Therefore, we maintain our findings and recommendations.

1.1.6 Expenditure Not in Line with Approved Annual Work Plan & Budget

Observation

- 1.1.6.1 Section 13.2.1 of the PFMU Financial Procedure Manual requires that "In accordance with Sections 4.3 to 4.5, the implementing units and PFMU prepare the Annual Work Plans and Budgets for each project / program by June 1 for the ensuing year. From the approved Annual Work Plans and Budgets, the goods, works and services that are required for the year are identified and listed by the Procurement Officer. From this list, a Procurement Plan (Appendix 26) for the year is prepared for the categories of expenditure by the Procurement Officers at the Implementing Units. The procurement Plan Shall be approved as per the financing agreement by IDA / AfDB and the case of the education Pooled Fund by the AB. The plan once approved becomes effective and forms the basis of procurement and disbursement".

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- 1.1.6.2 During the audit, we observed that Management made payments totaling US\$51,979.10 which were not in line with the approved annual work plan and budget. **See table 3 below for details.**

Table 3: Payments without adherence to workplan & budget

Transaction Date	Voucher Number	Description	Check Number	Amount US\$	Comment
9/17/2021	2022/016	United Office Supplies	291	30,675.00	Expenditure not in work plan and procurement plan.
3/22/2022	2022/109	LICPA	434	21,304.10	Expenditure not in work plan;
Total				51,979.10	

Risk

- 1.1.6.3 Disbursements outside of approved work plan and budget may lead to misapplication and misappropriation of project funds.
- 1.1.6.4 Funds may not be available to facilitate approved expenditures to fulfil project objectives.

Recommendation

- 1.1.6.5 Management should ensure that payments are made on the basis of approved work plan and budget.
- 1.1.6.6 In an instance wherein, an expenditure is deemed expedient but was not inclusive in the approved work plan and budget, Management should recast and prepare a supplementary budget and obtain approval from the relevant authority.
- 1.1.6.7 Evidence of approved recast budget along with all relevant supporting documents should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.6.8 *Please know that the Payment to united Motors was for CSA in the amount of US\$30,675.00. CSA requested a change on their activity to refurbishing and equipping the CSA Training Center. The change was approved by the Bank. See Exhibit 1*
- 1.1.6.9 *We take note of the LICPA payment and will ensure compliance to the GAC recommendation.*

Auditor General's Position

- 1.1.6.10 Management's assertions were not supported by documentary evidence. The Bank's approval for the change in the nature of the expenditure to CSA was not included in Exhibit 1 as asserted by Management. Therefore, we maintain our findings and recommendations.

1.1.7 Irregularities Associated with Catering Service Expenditure

Observation

1.1.7.1 Section 13.2.1 of the PFMU Financial Procedure Manual requires that "In accordance with Sections 4.3 to 4.5, the implementing units and PFMU prepare the Annual Work Plans and Budgets for each project / program by June 1 for the ensuing year. From the approved Annual Work Plans and Budgets, the goods, works and services that are required for the year are identified and listed by the Procurement Officer. From this list, a Procurement Plan (Appendix 26) for the year is prepared for the categories of expenditure by the Procurement Officers at the Implementing Units. The procurement Plan Shall be approved as per the financing agreement by IDA / AfDB and the case of the education Pooled Fund by the AB. The plan once approved becomes effective and forms the basis of procurement and disbursement".

1.1.7.2 During the audit, we observed the following irregularities associated with catering services expenditure:

- Payments amounting to US\$9,600 appear to have been duplicated. **See table 4 below for details.**
- The vendor (Elite Bar & Restaurant) in whose name one of the payments was made did not participate in the bidding process for hall rental and catering services.

Table 4: Duplicated payments

Transaction Date	Voucher Number	Description	Check Number	Amount US\$	Comment
3/10/2022	2022/097	Elite Bar & Restaurant	429	4,800.00	Contract awarded to a vendor who did not participate in the bidding process; payment duplicated for one activity of PV # 119; no withholding tax.
4/14/2022	2022/119	Kamaneah Hotel	458	4,800.00	Payment duplicated on voucher # 097. No withholding tax
Total				9,600.00	

Risk

- 1.1.7.3 Double payment for a single transaction may lead to misappropriation of project funds.
- 1.1.7.4 Payment to vendors that were not competitively selected may lead to noncompliance with World Bank Procurement Guideline, PPC regulations and impair value for money.

Recommendation

- 1.1.7.5 Management should provide substantive justification for making double payments for the same transaction.

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1.1.7.6 Going forward, Management should ensure thorough review of all transactions before disbursements are made.

Management's Response

1.1.7.7 *We take note the payment to Elite Bar and Restaurant and PFMU will ensure the Management of Elite Bar and Restaurant retribute the said amount of the project account.*

Auditor General's Position

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

1.1.8 Third Party Payment

Observation

1.1.8.1 Section 6.4.1 of the PFMU Financial Procedure Manual requires that "All payment vouchers and checks shall be written in the name of the beneficiary that appears on the supporting documents."

1.1.8.2 During the audit, we observed that payments amounting to US\$ 71,851.25 were made as DSA for participants of workshops and for other services in the name of staffs instead of the beneficiaries' names.

1.1.8.3 Additionally, there was no evidence that the beneficiary received said payments. **See table 5 below for details.**

Table 5: Third Party Payments

Transaction Date	Voucher Number	Description	Check Number	Amount US\$
12/20/2022	2022/273	Jefery Yates	1042	6,400.00
10/3/2022	2022/229	Caroline K. Suah	888	5,300.00
9/7/2022	2022/217	Charles Carr	954	2,050.00
5/12/2022	2022/149	B, W. Bestman DSA	901	21,800.00
7/7/2021	2021/002	George N. Dennis DSA	301	9,976.25
7/7/2021	2022/003	Henra G. Baysay DSA	302	2,175.00
10/4/2021	2022/054	Beresford W. Bestman	581	22,950.00
10/25/2021	2022/085	Tarnue Jacobs	614	1,200.00
Total				71,851.25

Risk

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

Recommendation

1.1.8.5 Management should provide substantive justification for making payments to individuals other than beneficiaries or authorized representatives.

- 1.1.8.6 Going forward, Management should ensure that payments are made directly to beneficiaries or their legally authorized representatives.

Management's Response

- 1.1.8.7 *During implementation of these types of public awareness activities especially held in the Counties, the participants are not known beforehand. Therefore, the money for accommodation and transportation reimbursement are paid to either a staff of PMU or PFMU who provides the necessary expenditure report.*

Auditor General's Position

- 1.1.8.8 We acknowledge Management's assertion. However, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.9 Transaction Without Supporting Documentation

Observation

- 1.1.9.1 Section 9.1 of the World Bank procurement regulations states that "The Borrower shall retain all documentation, and shall furnish such documentation to the Bank upon request, with respect to each contract subject to post review, according to the requirements of the Legal Agreement. This documentation shall include, but is not limited to: a. complaints, the signed original of the contract and all subsequent amendments or addenda, b. the Bids/Proposals evaluation report, and the recommendation for award; and c. the payment invoices or certificates, as well as the certificates for inspection, delivery, completion, and acceptance of Goods, Works, and Non-consulting Services, for examination by the Bank or by its consultants/auditors".
- 1.1.9.2 During the audit, we observed that several payments amounting to US\$ 334,077.47 were made without supporting documents. **See annexure 2 below for details.**
- 1.1.9.3 Additionally, Management made payments amounting to US\$ 50,172.31 without adequate supporting documentations. **See tables 6 below for details.**

Table 6: Payment Without Adequate Supporting Documents

Transaction Date	Voucher Number	Description	Check Number	Amount US\$	Comment
1/11/2022	2022/128	PPCC Reimbursement	692	5,456.71	Check release not signed.
12/15/2021	2022/117	Passion Hotel	671	3,400.00	Voucher and check release not approved; check copy not attached.
11/3/2021	2022/088	Bernice Boateng	616	2,845.00	No receipt for expenses.
12/22/2021	2022/121	George N. Dennis	678	1,226.00	No evidence of receipt for expenses.

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7/11/2022	2022/190	Alran Interior designs	880	880.60	No evidence of delivery note; no withholding tax.
3/21/2022	2022/104	Super Petroleum	443	849.00	No evidence of delivery note; no withholding tax.
9/14/2021	2022/013	Bobby Q. Harris DSA	287	7,980.00	400 unaccounted for.
8/30/2022	2022/210	Gabriel W. Bellepea DSA		350.00	No evidence of check;
8/30/2022	2022/210	Jeffery N. Yates DSA		350.00	No evidence of check;
9/24/2021	2022/021	Alvina K. Holmes	294	5,260.00	Attendance photocopied.
1/12/2022	2022/139	Samson Tokpah	693	12,000.00	No certificate of completion of service; no withholding tax.
8/25/2021	2022/058	Melvin S. Harris	297	8,775.00	No evidence of receipt for payments.
10/19/2022	2022/175	Sorce IT	975	800.00	In Profile newspaper payment made in the name of Source IT. No withholding tax.
Total				50,172.31	

Risk

- 1.1.9.4 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments may not be assured. This may lead to misappropriation of the project's funds.
- 1.1.9.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.9.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.

Recommendation

- 1.1.9.7 Management should account for transactions with irregularities mentioned above.
- 1.1.9.8 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.
- 1.1.9.9 Evidence of all relevant supporting documents should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.9.10 *We take note some payment in which the PV, and check release was not approved by the Director of the Unit and we will ensure completion of activities going forward. Please see attached supporting documents such as delivery notes, quotation for others in the chart as submitted for our response. See Exhibit VI*

Auditor General’s Position

1.1.9.11 We reviewed the documents subsequently submitted by Management, after our audit execution. Therefore, we have adjusted the transactions without adequate supporting documents to (US\$50,172.31 – US\$7,980.00) US\$42,192.31 to be accounted for by Management. However, the transactions without supporting documentation amounting to US\$ 334,077.47 were not accounted for by Management. We therefore maintain our recommendations.

1.2 Compliance Issues

1.2.1 Procurement Irregularities

Observation

1.2.1.1 Section 7.2.2 of the PFMU Financial Procedure Manual requires that “Procurement for goods and services must follow the procedures outline in section 13.1 to 13.93 of this manual. Those sections describe the procedures for raising of requisition, obtaining at least 3 quotations, evaluation and ordering process, and should precede request for payment for goods and services.”

1.2.1.2 During the audit, we observed that payments totaling US\$37,390 were disbursed for the procurement of goods and consultant services without tax clearance, business registration certificates and bidding documents as indicated in the table below.

1.2.1.3 Additionally, Management did not withhold taxes on said payments. **See tables 7 below for details.**

Table 7: Procurement Irregularities.

Transaction Date	Voucher Number	Description	Check Number	Amount US\$	Comment
11/24/2022	2022/265	United Office Supplies	1033	15,100.00	No tax clearance and business registration; no withholding tax
4/21/2022	2022/120	The Farmington Hotel	455	14,400.00	No bidding documents. No withholding tax
1/17/2022	2022/143	The Vantage Group	697	7,890.00	No evidence of bidding document; no withholding tax.
Total				37,390	

Risk

1.2.1.4 Management may be non-compliant with the required procurement regulations.

1.2.1.5 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.

1.2.1.6 In the non-usage of the required procurement regulations, value for money may not be achieved.

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

Recommendation

- 1.2.1.9 Management should adequately comply with the required procurement regulations to ensure that value for money is achieved.
- 1.2.1.10 Management should facilitate full withholding and remittance of withholding taxes to the LRA in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000.
- 1.2.1.11 Evidence of tax withholding and remittances should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.1.12 *Please see attached procurement documentation for the following Payments. See Exhibit IV*

Auditor General's Position

- 1.2.1.13 We reviewed the documents subsequently submitted by Management, after our audit execution. However, the supporting document submitted did not address the issues raised. Therefore, we maintain our findings and recommendations.

1.2.2 Underpayment of DSA for Foreign Travel

Observation

- 1.2.2.1 Section 7.13.2 of the PFMU Revised Financial Procedure Manual of 2020 states that "Request for advance for travels should be approved not more than four weeks in advance of or less than two weeks before the expected travel date. If approved travel does not occur or is altered, the responsibility for recovering moneys expended rests with the Authorizing Officer in the respective Office/Unit. The entitlements for travel of Project / Program staff shall be regulated by the Government of Liberia – Domestic and Foreign Travel Ordinances respectively."
- 1.2.2.2 Section 4 of the GoL Revised Travel Ordinance of 2016/2017 states that "All authorized travel request shall be forwarded to the Department of Budget and Development Planning of the Ministry of Finance and Development Planning for the purpose of issuing allotment. The Department of Budget and Development Planning shall liaise with the Financial Regulations Unit in the Department of Fiscal Affairs to obtain the cost of the trip in accordance with the rate and documentation requirements as stated in this ordinance. The Department of Budget and Development Planning shall check to ensure that travel request is in line with cash plans based upon which allotment shall be processed"

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- 1.2.2.3 During the audit, we observed that Management made underpayments of US\$20,462 instead of paying a total of US\$24,371 resulting to a total variance of US\$3,909 as DSA for foreign travels in favor of some GoL staff. Management did not use the approved rates as per GoL Travel Ordinance as required by PFMU Financial Procedures Manual.
- 1.2.2.4 Additionally, we observed that a total amount of \$ 3,242 was paid as DSA to project staffs for foreign travel without evidence of retirement. **See tables 8 (a) and (b) below for details.**

Table 8 (a): Underpaid DSA for Foreign Travel

Transaction Date	Voucher Number	Description	Check Number	PFMU Payment in US\$ A	GAC Recalculation Per GoL Rate in US\$ B	Variance in US\$ C=B-A	Comment
3/29/2022	2022/115	J. RudolphnTeh Mentroe	451	6,226.00	6,411.00	185.00	No evidence of receipt for expenses and retirement.
5/26/2022	2022/153	Isaac C. Davies DSA	855	1,620.00	2,681.00	1,061.00	DSA underpaid
5/26/2022	2022/152	Delphine Siah Jones DSA	856	1,620.00	2,681.00	1,061.00	DSA underpaid to staff; no evidence of receipt for expenses and retirement.
1/11/2022	2022/136	A. F. Bonney Training	684	1,858.00	2,129.00	271.00	DSA underpaid. No evidence of receipt; no retirement.
1/11/2022	2022/138	S. Tunny Cooper Training	682	1,858.00	2,129.00	271.00	DSA underpaid
1/11/2022	2022/132	Prince P. Nelson Training	688	1,858.00	2,129.00	271.00	DSA underpaid
1/11/2022	2022/133	Ben S. Toejaeh Training	687	1,858.00	2,129.00	271.00	DSA underpaid; no receipt for expenses.

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Transaction Date	Voucher Number	Description	Check Number	PFMU Payment in US\$ A	GAC Recalculation Per GoL Rate in US\$ B	Variance in US\$ C=B-A	Comment
2/8/2022	2022/060	John F. Kantie DSA	329	1,782.00	2,041.00	259.00	DSA underpaid. No evidence of retirement, no receipt for expenses
2/8/2022	2022/055	Wesseh A. Wesseh DSA	332	1,782.00	2,041.00	259.00	DSA Underpaid
Total				20,462.00	24,371.00	3,909.00	

Table 8 (b): Foreign Travels Without Retirement

Transaction Date	Voucher Number	Description	Check Number	Amount US\$	Comment
9/7/2022	2022/213	Jeffrey N. Yates	951	1,594.00	No evidence of receipt for expenses and retirement.
4/14/2022	2022/118	Tunny Sayway Cooper	342	1,648.00	No evidence of retirement, no receipt for expenses
Total				3,242.00	

Risk

- 1.2.2.5 Management may be noncompliant with GoL Travel Ordinance as prescribed in section 7.13.2.
- 1.2.2.6 Failure of Management to disburse the required daily subsistence allowance to project staffs may cause economic constraints during travels.
- 1.2.2.7 Failure to retire travel advance paid as DSA could lead to mismanagement of project funds.

Recommendation

- 1.2.2.8 Management should provide substantive justification for payment of DSA below GoL Travel Ordinance.
- 1.2.2.9 Management should apply the standardized rate for computation of travel allowance in accordance with the rates indicated in annexure III of GoL Travel Ordinance.
- 1.2.2.10 Managements should ensure that all travel advances are adequately retired with the original copies of receipts and activities reports to justify regularity of the transactions.

Management's Response

- 1.2.2.11 *According to the Project Implementation Manual (PIM), all DSA should be paid comparing both GOL and World Bank Rates and use the lower of both rates therefore, DSA is not calculated on a particular rate but based on the lower rate as stated in the PIM. We will appreciate the auditor reviewing these vouchers good for the receipt of each traveller in the query. See Exhibit V*

Auditor General's Position

- 1.2.2.12 Section 7.13.2 of PFMU Revised Financial Procedure Manual requires that entitlements for travel of Project / Program staff shall be regulated by the Government of Liberia – Domestic and Foreign Travel Ordinances respectively. Therefore, we maintain our findings and recommendation.

1.2.3 Grant Interventions with CSOs

Observation

- 1.2.3.1 Article I of the grant agreement states that Grand Kru Women Association (GRAWOA) whose address is located in Barclayville, Grand Kru County as per the sub-grant agreement shall increase women's participation in the management of the County Social Development Fund in Grand Kru County.
- 1.2.3.2 During the audit, we observed that a sub-grant amount of US\$14,000 was awarded to GRAWOA to provide training activities. However, we could not validate the establishment of GRAWOA in the City of Barclayville, Grand Kru County as there was no evidence of an office space nor any staff seen during our field verification process. Moreover, major stakeholders in the county appear unaware of the establishment and activities of GRAWOA. And all efforts to contact the targeted beneficiaries through the listed phone numbers attached to the supporting documents did not materialize.

Risk

- 1.2.3.3 The grantee may not carry out the service or the quality of service may be impaired in the absence of an established structure and visible activities in Grand Kru County.
- 1.2.3.4 The Project objectives may not be achieved and project fund may be misappropriated.

Recommendation

- 1.2.3.5 Management should conduct due diligence before awarding of grants to grantees.
- 1.2.3.6 Management should ensure that grantee has an established structure within the county in which the activities are to be carried out.
- 1.2.3.7 Management should perform monitoring and evaluation of grantees services and perform post evaluation survey of beneficiaries, to ascertain whether the desired outcomes were achieved.

Management's Response

- 1.2.3.8 *Grawoa Executive Director (0770061441) informed the PMU that the GAC visited their office where they are being accommodated but was not pleased due to the fact that there is no sign post indicating that the place is theirs. He also stated that the association is no longer receiving grant therefore, they are unable to continue to pay for office space.*

Auditor General's Position

- 1.2.3.9 Management's assertion does not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.4 Uncompleted Natural Resource Tax Audits

Observation

- 1.2.4.1 Component 2.2.11 of the 2018/2019 IPFMRP work plan mandated the Liberia Revenue Authority (LRA) to "Develop TOR and procure the services of the external professional firms to conduct effective tax audits of at least 8 extractive industry and renewable energy entities and coordinate audit execution, including the provision of support of LRA staff working in the field with the external auditors".
- 1.2.4.2 During the audit, we observed that the Liberia Revenue Authority for over 4 years has not completed the tax audits of eight (8) agricultural entities that are into natural rubber and palm oil as required by the project. **See table 9 below for details.**

Table 9: Tax Audit Yet To Be Completed

No.	Tax Payer	Sector	Audit Period	Audit Type	Status
1.	Cavalla Rubber Corporation (CRC)	Agriculture	2013-2017	Comprehensive	The team is currently at CRC completing field work for the issuance of the Final Audit Report
2.	Liberia Agriculture Company (LAC)	Agriculture	2013-2018	Comprehensive	Audit Completed and bill served. LAC has filed an appeal on the basis of the bill served
3.	Maryland Oil Palm Plantation (MOPP)	Agriculture	2012-2017	Comprehensive	The Team is currently at MOPP completing field work for the issuance of the Final Audit Report
4.	Equatorial Palm Oil	Agriculture	2011-2017	Comprehensive	Completed field work and issued first draft report for the auditee response
5.	LIBINC Oil Palm Plantation (PALM BAY)	Agriculture	2011-2017	Comprehensive	Completed fieldwork and issued first draft report for the auditee response.
6.	Golden Veroleum Liberia	Agriculture	2012-2017	Comprehensive	Completed fieldwork and issued first draft report for the auditee response.

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No.	Tax Payer	Sector	Audit Period	Audit Type	Status
7.	Firestone Natural Rubber Company	Agriculture	2013-2019	Comprehensive	Audit Pending due to contractual issues with BDO, the audit from contracted by PMU. The LRA will undertake the assignment utilizing its own capacity and funding.
8.	Sime Darby Plantation	Agriculture	2012-2017	Comprehensive	Audit Pending due to contractual issues with BDO, the audit from contracted by PMU. The LRA will undertake the assignment utilizing its own capacity and funding.

Risk

- 1.2.4.3 Failure to complete the comprehensive tax audits may deny the Government of Liberia of much needed revenues.
- 1.2.4.4 Additionally, the objectives of the project may not be achieved in the absence of timely completed comprehensive tax audits.

Recommendation

- 1.2.4.5 The Liberia Revenue Authority (LRA) should ensure that the comprehensive tax audits are completed and the estimated taxes should be paid in the General Revenue Account.
- 1.2.4.6 Going forward, Management should conduct a more rigorous recruitment process to identify and outsource to audit firms with significant experience and qualified personnel in performing tax audits to perform the Natural Resource Tax Audit. As part of the contract, the selected audit firms should provide capacity support (on the job training) to LRA tax auditors during the natural resource tax audit.

Management's Response

- 1.2.4.7 *The LRA will ensure that the audits will be completed by the Project closure. It is worth noting that all the audits are in concluding stages. Further, the LRA will issue the reports once there's no response from the auditee per the stipulated time frame.*

Auditor General's Position

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

1.2.5 Status of Prior Year's Audit Recommendations

- 1.2.5.1 Management did not provide evidence of implementing prior year audit recommendations. **See table 10 below for details.**

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Table 10: Prior Year Audit Issues Status

No	Findings	Observations	Recommendation/A G Position	Status of implementatio n	Management's Response
1	1.1.1 Non-Remittance of Withholding Taxes	1.1.1.3 It was observed during the audit that the PFMU Management disbursed a total amount of US\$ 234,427.95 to several vendors for goods and services procured without evidence that withholding taxes were deducted and subsequently remitted to the Liberia Revenue Authority (LRA).	1.1.1.11 The Project Management's response did not adequately address the audit findings. Therefore, we maintain our findings and recommendations.	No evidence of implementation.	AfDB project is Tax exempt and as such no tax is deducted from request raise under the project.
2	1.1.2 Third Party Payment	1.1.2.2 It was observed during the audit that payments amounting to US\$ 42,625 were made as DSA for participants of workshops in the name of MFDP staffs instead of the beneficiaries' names.	1.1.2.6 The payments made in the names of individuals listed in table 3 above, represent payments to participants for several activities. The beneficiaries in question were staff of MFDP; section 7.2.5 of PFMU financial procedure Manual which allows PFMU making "trust" payments for individuals (third party payment) on site is not	No evidence of implementation.	Management Take note but the payment was made to the respective beneficiaries



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No.	Findings	Observations	Recommendation / A G Position	Status of implementation	Management's Response
			applicable in this case. Therefore, we maintain our findings and recommendation.		
3	1.1.3 Transactions Without Supporting Documentation	<p>1.1.2.2 During the audit, several payments amounting to US\$74,697.50 were made without supporting documents.</p> <p>1.1.3.3 Additionally, the PFMU Management made payment amounting to US\$9,315 without adequate supporting documentation</p>	1.1.2.6 We reviewed the documents submitted by Management. Therefore, we have adjusted the transactions without supporting documents to (US\$84,012.50 – US\$82,412.50) US\$1,600 to be accounted for by Management. We therefore maintain our recommendation.	No evidence of implementation.	This was resolved appropriately
4	1.2.1 Procurement Irregularities	1.2.1.2 During the audit, it was observed that payments totaling US\$31,892.81 were disbursed for the purchase of fuel and gasoline without adherence to the required procurement standard. Management obtained only	<p>1.2.1.8 On the basis of receipt of evidence for payment of US\$10,345.52 to Hopwell Mauwa and US\$2,376 to Oliver N. Rogers as project consultants, we have adjusted our findings.</p> <p>1.2.19 However, for the award of contract to Super Petroleum, the documents provided by Management did not contain evidence of Request for Quotations sent to suppliers,</p>	No evidence of implementation.	The project is in compliance to the AfDB procurement guidelines and provided every document regarding the procurement which is in line with AfDB procurement

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No	Findings	Observations	Recommendation/A G Position	Status of implementatio n	Management's Response
		one quotation for these transactions.	responses from unaccepted vendors, bid evaluation documents, procurement committee minutes, etc. Therefore, we maintain our recommendation.		
5	1.2.2 DSA Overpaid for Domestic Travel	<p>1.2.3.2 During the audit, it was observed that PFMU Management made overpayments of US\$30,000 as DSA for domestic travels in favor of the Liberia Revenue Authority (LRA) staff.</p> <p>The Project staff should have been paid at the GoL rate of US\$60.</p>	1.2.3.4 Section 7.13.2 of PFMU Revised Financial Procedure Manual requires that entitlements for travel of Project / Program staff shall be regulated by the Government of Liberia – Domestic and Foreign Travel Ordinances respectively. Therefore, we maintain our findings and recommendation.	No evidence of implementation.	As stated in Section 6 of the Project Implementation Manual (PIM), "Local and overseas/foreign allowances paid to project staff would not require vouching under the project; "Therefore, receipts are not required.

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Annexure 1: Transactions On Which Taxes Were Not Withheld

Transaction Date	Voucher Number	Description	Check Number	Amount US\$
11/17/2021	2022/104	CICA Motors liberia Ltd	635	133,600.00
9/2/2021	2022/005	Office Ideas	272	89,155.00
1/17/2022	2022/141	Mwetana Final Payment	698	88,500.00
11/17/2022	2022/251	Alvino Hotel	991	21,825.00
6/6/2022	2022/174	The Farmington Hotel	904	20,280.00
10/29/2021	2022/091	United Logistics	623	18,000.00
10/25/2021	2022/083	Best Designs Inc	619	14,450.00
12/1/2021	2022/106	Hotel Buchanan	660	14,400.00
8/30/2022	2022/209	United Office Supplies	936	11,710.00
6/13/2022	2022/183	K. Plaza	913	11,310.00
12/8/2021	2022/114	Alley Printing press	668	9,500.00
6/13/2022	2022/182	Mamba Point Hotel	876	9,315.00
5/27/2022	2022/165	Alley Printing Press	862	9,250.00
2/24/2022	2022/081	National Printers	412	7,850.00
3/21/2022	2022/101	Alley Printing Press	440	7,100.00
1/11/2022	2022/129	Home Satisfaction caterin	691	6,540.00
8/15/2022	2022/204	Thomas G. Karyah	882	6,500.00
11/24/2022	2022/264	Computer Shop	1032	6,120.00
10/12/2021	2022/065	Hotel Buchanan	300	5,525.00
2/9/2022	2022/066	Richmars Int. Ticket	397	4,760.00
2/24/2022	2022/082	West Africa Catering	411	4,375.00
10/27/2021	2022/087	Tormu Group of Companies	618	4,320.00
2/24/2022	2022/078	S G Investment V Rental	415	4,240.00
5/27/2022	2022/164	S. G. Investment	861	3,750.00
1/17/2022	2022/144	Alley Printing Press	695	3,380.00
10/19/2022	2022/170	Super Petroleum Fuel	974	3,038.00
10/18/2021	2022/066	Covenant Ventures	592	3,000.00
11/10/2021	2022/101	Tormu Group Of Coy	632	2,880.00
5/27/2022	2022/159	Source IT	868	2,383.00
5/27/2022	2022/163	K. Plaza	860	2,212.00



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Transaction Date	Voucher Number	Description	Check Number	Amount US\$
2/9/2022	2022/065	Alley Printing Press	403	2,150.00
9/2/2021	2022/002	United Office Supplies	269	2,128.00
9/26/2022	2022/221	J. Sweet Fingers	961	2,124.00
1/13/2022	2022/044	SG Investment	326	1,920.00
2/28/2022	2022/087	Super Petroleum	417	1,680.00
11/22/2021	2022/042	Tormu Group of Coy	322	1,575.00
9/18/2021	2022/014	Contemporary Media Ltd	289	1,500.00
6/6/2022	2022/173	Lion Stationery	905	1,444.00
5/27/2022	2022/170	Destiny Travels	873	1,386.00
10/19/2022	2022/171	Destiny Travels	973	1,279.00
7/8/2021	2021/005	Saksouk Shopping Center	373	1,250.00
7/5/2022	2022/187	Victor Printing Services	878	1,250.00
1/26/2022	2022/147	Source IT	851	1,250.00
11/1/2021	2022/097	Elite Bar & Restaurant	628	1,125.00
9/1/2021	2022/004	Liberia Media & Marketing	271	1,125.00
8/19/2022	2022/207	Saksouk Shopping Center	934	1,029.85
10/28/2022	2022/244	S. G. Investment	984	980.00
10/28/2022	2022/243	Saksouk Shopping Center	983	932.80
11/28/2022	2022/268	2Tango Inc	268	754.04
6/1/2022	2022/172	Jos Travel & Tours	875	722.00
7/16/2021	2022/004	Lion Stationery Store	278	713.00
3/21/2022	2022/102	S. G. Investment	441	600.00
11/1/2022	2022/247	Liberia Media & Mrkting	987	525.00
11/28/2022	2022/267	Smart Office Solution	267	421.00
10/10/2022	2022/235	Searchlight Communication	235	400.00
10/10/2022	2022/086	Searchlight Comm	413	400.00
11/1/2021	2022/096	Liberia Media & Marketing	627	400.00
10/25/2022	2022/239	Searchlight Comm. Inc	979	400.00
11/1/2021	2022/093	Searchlight Comm	624	400.00
5/27/2022	2022/168	Aifrique Printing Services	865	400.00



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Transaction Date	Voucher Number	Description	Check Number	Amount US\$
3/2/2022	2022/092	Saksouk Shopping Center	420	375.00
2/24/2022	2022/079	Saksouk Shopping Center	414	375.00
2/8/2022	2022/062	Evergreen Auto Service	460	350.00
8/30/2022	2022/209	United Office Supplies	935	338.00
5/27/2022	2022/161	Dolobah Printing	870	270.00
9/27/2022	2022/222	Dolobah Printing Press	960	220.00
4/4/2022	2022/062	Lion Stationery	340	205.00
6/6/2022	2022/175	Liberia Media & Marketin	909	200.00
10/19/2022	2022/174	Source IT Liberia	970	151.00
3/10/2022	2022/095	Smart Office Solution	430	108.00
8/10/2022	2022/199	Searchlight Communication	927	400.00
11/1/2021	2022/095	Searchlight Comm Publicat	626	400.00
2/9/2022	2022/067	Development Finance Int	3981	123,507.03
2/9/2022	2022/073	Nathaniel Kwabo	349	4,875.00
7/12/2021	2022/007	AL Professionals	376	5,398.00
9/22/2022	2022/219	Francis Delamou	958	5,850.00
10/25/2022	2022/242	In Profile Daily	980	800.00
10/14/2022	2022/236	Peace Empire Hotel	968	5,900.00
10/31/2022	2022/238	Infocus Technologies 55%	982	57,353.45
8/9/2022	2022/197	Victor B. Smith	923	5,385.00
3/17/2022	2022/099	Rachel S. Jarteh	432	4,290.00
9/2/2021	2022/003	Mwetana Consulting	270	26,010.00
10/19/2022	2022/173	Searchlight Comm	971	1,000.00
10/19/2022	2022/172	LMMSI	972	375.00
3/22/2022	2022/106	Victor Printing Services	435	5,850.00
3/22/2022	2022/107	Nathaniel Kwabo	436	7,013.00
9/19/2021	2022/032	Super petroleum	277	2,947.56
7/8/2021	2021/004	Super Petroleum: Fuel	375	3,630.00
2/8/2022	2022/054	Mwetana Consulting	337	60,690.00
7/1/2021	2022/001	Freebalance	372	295,908.00



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Transaction Date	Voucher Number	Description	Check Number	Amount US\$
3/22/2022	2022/108	Siafa Media Stores	435	42,125.00
8/10/2022	2022/198	Source IT	928	7,525.00
12/9/2022	2022/271	Super Petroleum	1040	1,520.00
3/30/2022	2022/116	A. E. Norman CSINV	454	4,070.63
12/15/2021	2022/119	Caroline Bowah		3,280.00
6/10/2022	2022/180	John J. Morris	911	1,302.40
5/27/2022	2022/169	Mulbah S. Jackollie	866	8,400.00
12/22/2022	2022/278	J. Rudolph Mentroe	1068	7,350.00
5/26/2022	2022/155	Rache S. Jarleh 35%Payt	857	10,010.00
8/12/2022	2022/203	Mulbah S. Jackollie	929	16,560.00
9/28/2022	2022/227	Destiny Travel Services	887	1,658.00
8/1/2022	2022/194	A. Norman Final Payt	921	13,648.75
Total				1,299,155.51

Annexure 2: Payments Without Supporting Documents

Transaction Date	Voucher Number	Description	Amount in US\$
9/8/2021	2022/009	United Office Supplies	110,445.00
9/8/2021	2022/009	United Office Supplies	66,169.00
9/8/2021	2022/009	United Office Supplies	44,600.00
9/8/2021	2022/009	United Office Supplies	39,788.00
9/8/2021	2022/009	United Office Supplies	29,525.00
12/20/2022	2022/276	Attached Individuals	8,800.00
1/17/2022	2022/146	National Printers	7,850.00
12/2/2021	2022/107	Michael O. Davies Media	6,750.00
2/9/2022	2022/068	Liberian Children School	2,800.00
8/16/2021	2022/022	Super Petroleum	2,799.10
8/18/2022	2022/206	S & P Global Inc	1,791.19



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Transaction Date	Voucher Number	Description	Amount in US\$
11/5/2021	2022/044	Boyle Al Dennis	1,635.00
12/7/2021	2022/110	EC Council Int	1,499.00
2/24/2022	2022/084	Willie Mai Tolbert	920.00
11/4/2022	2022/248	Searchlight Comm	900.00
9/1/2021	2022/001	Searchlight Comm	800.00
10/20/2021	2022/075	C. Mikke Doryan	770.00
9/29/2021	2022/048	Kpadeh Z. Smith	600.00
9/29/2021	2022/026	United Office Supplies	589.00
8/30/2022	2022/211	Jeffrey N. Yates Nimba	500.00
9/29/2021	2022/024	Saksouk Shopping Center	482.70
11/8/2021	2022/100	Searchlight Comm	400.00
8/30/2022	2022/211	Samson Dee Nimba	350.00
8/30/2022	2022/211	David Kekulah Nimba	350.00
8/30/2022	2022/211	Spencer A. Mills Nimba	350.00
8/30/2022	2022/211	Gabriel W. Bellepea Nimba	350.00
11/30/2022	IPFMRP/036	Bank Charges Nov 2022	325.00
3/24/2022	2022/112	Elite Bar & Restaurant	280.00
3/10/2022	2022/096	Elite Bar & Restaurant	280.00
10/19/2022	2022/176	Dolobah Printing Press	220.00
10/31/2022	ADF/068	Bank Transfer Charges Oct	75.00
7/27/2021	TSF 1/037	Bank Charges July 2021	50.00
8/11/2021	ADF/039	Bank Transfer Charges Aug	50.00
2/4/2022	IPFMRP/060	Account Replenishment	15.00
7/31/2022	IPFMRP/063	Unpaid External Training	(1,499.00)
11/19/2021	SIP/044	Unpaid fuel	(1,782.00)



**Management Letter On The
Financial Statement Audit of the Integrated Public Financial Management Reforms Project (IPFMRP) II
For the Period Ended December 31, 2022**

Transaction Date	Voucher Number	Description	Amount in US\$
9/30/2022	TSF1/065	Stale Check MCC	(1,880.00)
9/30/2022	TSF1/066	Stale Check Farmington	(14,400.00)
12/2/2021	2022/107	Michael O. Davies DSA	14,430.48
8/19/2021	2022/030	Ekema A. Witherspoon DSA	800.00
8/19/2021	2022/028	Rufus J. Looch DSA	600.00
12/6/2021	2022/084	B. A. Sannoh DSA	400.00
11/19/2021	2022/038	B. Y. Harleyson DSA	400.00
11/19/2021	2022/030	F. Tunis DSA	400.00
11/19/2021	2022/029	Daniel Johnson DSA	400.00
11/19/2021	2022/035	V. D. Molubah DSA	400.00
11/19/2021	2022/026	E. Y. Fallah DSA	400.00
11/19/2021	2022/036	Z. F. Sillah DSA	400.00
11/19/2021	2022/031	G. Gluabor DSA	400.00
11/19/2021	2022/028	Moses Zogar DSA	400.00
11/19/2021	2022/025	A. K. Telee DSA	400.00
11/19/2021	2022/023	F. Krah DSA	400.00
9/29/2021	2022/051	Spencer R. Watkins DSA	300.00
Total			334,077.47

