



Management Letter

On the Financial Statement Audit of the Liberia Social Safety Net Project (LSSNP)

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



Promoting Accountability of Public Resources

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

Monrovia, Liberia
June 2023

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Acronyms

| Acronyms/Abbreviations/Symbol | Meaning |
|--------------------------------------|--|
| AFP | Audit Focal Person |
| AG | Auditor General |
| APA | Assistant Project Accountant |
| BRS | Bank Reconciliation Statement |
| CBL | Central Bank of Liberia |
| CPA | Certified Public Accountant |
| DSA | Daily Subsistence Allowance |
| FS | Financial Statements |
| GAC | General Auditing Commission |
| GoL | Government of Liberia |
| IA | Internal Auditor |
| IBRD | International Bank for Reconstruction and Development |
| IDA | International Development Association |
| INTOSAI | International Organization of Supreme Audit Institutions |
| IPSAS | International Public Sector Accounting Standards |
| ISSAI | International Standards of Supreme Audit Institutions |
| LRA | Liberia Revenue Authority |
| LSSNP | Liberia Social Safety Net Project |
| PFMU | Project Financial Management Unit |
| PIM | Project Implementation Manual |
| PPC | Public Procurement and Concessions Act |
| PIU | Project Implementation Unit |
| SPA | Senior Project Accountant |



*Management Letter On the
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June 30, 2023

Hon. Williametta E. Saydee-Tarr.
Minister
Ministry of Gender, Children and Social
Protection Republic of Liberia

Dear Hon. Tarr:

Re: Management Letter on the Financial Statement Audit of the Liberia Social Safety Net Project for the Fiscal Period Ended December 31, 2022.

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

INTRODUCTION

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

SCOPE AND DETERMINATION OF RESPONSIBILITY

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

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.

An audit also includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other



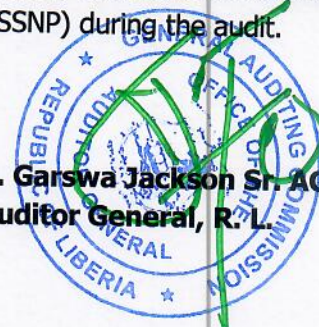
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matters and/or weaknesses that were not identified. The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Project Management. Our responsibility is to express our opinion on these financial statements.

Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the staffers of the Liberia Social Safety Net Project (LSSNP) during the audit.

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



Monrovia, Liberia
June 2023



1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Payment without evidence of adequate supporting documents

Observation

1.1.1.1 Regulation P.9 (2) of the Public Financial Management Act of 2009 as amended and restated 2019 states that "Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers"

1.1.1.2 During the audit, Management did not provide adequate supporting documents such as; (Payment Vouchers, invoices, receipts, delivery notes, contracts, service completion certificate, etc.) for expenditures totaling US\$1,576,588.80. **See Appendix 1 for details.**

Risk

1.1.1.3 Management may make payments to contractors for job/service not completed or for deliverable(s) that may not meet the required standards.

1.1.1.4 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.

1.1.1.5 The absence of adequate evidence of supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

1.1.1.6 Management should fully account for the expenditure made without evidence of adequate supporting documents.

1.1.1.7 Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable.

1.1.1.8 All relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.1.9 *Please see attached payment vouchers for your consideration. See Exhibit I*



Auditor General's Position

- 1.1.1.10 We reviewed the documents subsequently submitted by Management, after our audit execution. Therefore, we have adjusted the transactions without supporting documents to US\$133,027.01 (US\$1,576,588.80 – US\$1,425,627.54) to be accounted for by Management. We therefore maintain our recommendation. **Please see Appendix 1 for details.**
- 1.1.1.11 Management's provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.
- 1.1.1.12 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.

1.1.2 Dating the Financial Statements and Accounts

Observation

- 1.1.2.1 Regulation Part I.11 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "the shall be prepared by the head of government agency and transmitted to the minister and the Comptroller-general in respect of the year, account covering all Public Funds under his control. The accounts shall be submitted within the period of two months after the end of each fiscal, or period as the Legislature may by resolution appoint, and shall include statements and document to be specified in the International Public Sector Accounting Standards as adopted by the Government of Liberia."
- 1.1.2.2 During the audit, we observed no evidence that Management assigned date to the financial statements in line with the Government of Liberia reporting framework, International Public Sectors Accounting Standards (IPSAS Cash Basis of 2017).

Risk

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

Recommendation

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



Management's Response

1.1.2.6 Please see revised Financial Statement. See Exhibit II.

Auditor General's Position

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

1.2 Non-Explanation of Material Variances

Observation

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

- By way of note disclosure, an explanation of material variances between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and cross reference to those documents is made in the notes.

1.2.1.2 Additionally, paragraph 1.7.12 of the Revised Cash Basis IPSAS (2017) provides that an explanation of the material differences between actual amounts and the budget amounts will assist users in understanding the reasons for material departure from the approved budget for which the entity is held accountable.

1.2.1.3 During the audit, we observed an unexplained variance of US\$1,063,539.00 between the approved annual amount and actual expenditure as recorded in the Financial Statements.
See Table 1 for details.

Table 1: Non-Explanation of Material Variances

| Activities | Project Allocation US\$ A | Approved Annual US\$ B | Actual Expenditure US\$ C | Variance US\$ D=(B-C) |
|--|------------------------------|---------------------------|---------------------------------|-----------------------------|
| Strengthening the National Social Safety Net delivery system | 3,025,087.00 | 1,765,335.00 | 1,024,952.00 | 740,383.00 |
| Cash Transfer to extremely poor and food insecure households | 10,500,000.00 | 4,957,393.00 | 4,786,177.00 | 171,216.00 |
| Project Management and | 3,612,029.00 | 1,484,452.00 | 1,332,512.00 | 151,940.00 |



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| Activities | Project Allocation US\$ A | Approved Annual US\$ B | Actual Expenditure US\$ C | Variance US\$ D=(B-C) |
|-------------------|--------------------------------------|-----------------------------------|--|--------------------------------------|
| Administration | | | | |
| Total | 17,137,116.00 | 8,207,180.00 | 7,143,641.00 | 1,063,539.00 |

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

1.2.1.5 Fair presentation and full disclosure may be impaired.

1.2.1.6 The completeness and accuracy of expenditures may not be assured. Also, expenditures may be understated.

Recommendation

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

1.2.1.8 Management should provide explanation for the variance amounting to US\$1,063,539.0 between the Approved annual amount and actual expenditure.

Management's Response

1.2.1.9 *Please see revised Financial Statement. See Exhibit II*

Auditor General's Position

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

1.2.2 Payment voucher Lacks "Titles/Positions"

Observation

1.2.2.1 Section 6.5 (3) of the PFMU Financial Manual of 2020 delegates the preparation and review responsibilities to the Assistant Project Accountant (APA) and the Internal Auditor respectively.

1.2.2.2 During the audit, we observed that payment vouchers prepared by the PFMU did not show the titles or positions of the preparer, reviewer and approver for the period under review.

Risk

1.2.2.3 The lack of titles or positions of the preparer, reviewer and approval of the payment vouchers may make it difficult to validate the payment vouchers.

1.2.2.4 Segregation of duties and check and balance may not be assured.

Recommendation

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

Management's Response

1.2.2.6 *The PFMU is in full compliance with section 6.5.3 of The PFMU Financial Procedures Manual. GAC was provided signature specimen of Groups Accountants, Internal Auditors, Unit Head / Director - PFMU and Senior Project Accountant / Deputy Director – PFMU in relations to Payment vouchers processing. The same signature specimen applies for Bank Reconciliations Statements. Payment vouchers are prepared by Accountants, reviewed by Group Heads and approved by the Senior Project Accountant who happens to be the Deputy Director of PFMU.*

Auditor General's Position

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

1.2.3 Non-remittance of withholding Taxes

Observation

1.2.3.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended 2011 states that "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".

1.2.3.2 During the audit, it was observed that Management withheld the total amount of US\$53,126.76 as withholding taxes from staffers and vendors without evidence that the amount was remitted to the LRA. **See Appendix 2 for details:**

Risk

1.2.3.3 Failure to remit taxes withheld, may deny GoL of much needed tax revenue.



Recommendation

- 1.2.3.4 Management should facilitate full remittance of withholding taxes to the LRA in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000.
- 1.2.3.5 Management should ensure that all checks written for payment of withholding taxes should be deposited in the General Revenue Account in a timely manner.
- 1.2.3.6 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. Please see Section 52 of the Revenue Code of Liberia as reference above.

Management's Response

- 1.2.3.7 *PFMU has worked and continue to engage with the stakeholders on this GOL flag receipts issue for tax payment. The LRA has indicated that the PFMU is not regarded as one of her Collectorates that can issue flag receipt. The issuance of flag receipts will have to go through various approvals levels and in their wisdom, the PFMU cannot issue a flag receipt for the reasons given above.*
- 1.2.3.8 *Notwithstanding, LRA has encouraged PFMU to ensure that tax payments are made on behalf of consultants and vendors to the General Revenue account either via the LRA tax remittance forms or via the issuance of checks which will be evidenced / captured by their system and the consultant or vendor can later claim their tax credit from the LRA system.*

Auditor General's Position

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

1.2.4 Status of Project Implementation

Observation

- 1.2.4.1 Section 19, Page 10 and Section 23, Page 12 of the Project Operational Manual of 2020 states that "With support from the International Development Association (IDA), the Liberia Social Safety Nets (LSSN)-project's Grant Agreement was approved on April 28, 2016 with the main purpose of providing income support to about 10,000 extremely poor and food insecure households in Liberia."
- 1.2.4.2 During the audit, we observed a variance of US\$171,216.00 between the approved budget and actual expenditures under the Social Cash Transfer to the extremely poor and insecure households. **See table 3 below and Appendix 3 for details:**



Table 3: status of project implementation

| Project Allocation US\$ | Approved budget US\$ | Actual Expenditure US\$ | Variance US\$ | % Variance |
|-------------------------|----------------------|-------------------------|---------------|------------|
| 10,500,000.00 | 4,957,393.00 | 4,786,177.00 | 171,216.00 | 3.45% |

1.2.4.3 Furthermore, during the physical verification to authenticate the payments and level of improvement in the lives of the beneficiaries, we observed the following:

- The level of success achieved by the Liberia Social Safety Nets Project, which is implementing the cash transfer program is attributed to the transition from direct payment to mobile money.
- The quarterly payments were done in Liberian Dollars through mobile money process but there was no indication of the exchange rate(s) that was used to convert the United States Dollar to Liberian Dollars.
- Through followed-up and sample calls to beneficiaries, mobile money numbers in Grand Kru, Maryland and Bomi Counties that out of 168 samples mobile money verification calls, only eleven (11) beneficiaries responded, the remainder constituting about ninety-four (94%) percent of the sample numbers were inactive/off.

Risk

- 1.2.4.4 Some beneficiaries may not have received payments or the full amount entitled.
- 1.2.4.5 Beneficiaries may not receive subsequent payment due to inactiveness of majority of mobile money numbers.
- 1.2.4.6 In the absence of exchange rate, the completeness and accuracy of cash transfer payments may not be assured.

Recommendation

- 1.2.4.7 Management should investigate all reported cases of beneficiaries that did not receive full amount and where applicable, ensure that outstanding amounts are remitted to rightful beneficiaries.
- 1.2.4.8 Management should encourage beneficiaries to maintain active usage of sim cards to facilitate future payments.
- 1.2.4.9 Management should provide explanation for not indicating the exchange rate for SCT Phase Two payments.
- 1.2.4.10 Going forward, Management should ensure that exchange rates for social cash transfers are indicated for reconciliation and accountability purposes and to facilitate future review.



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Partial view of beneficiaries and Give Directly Representative during Town Hall Meeting with Audit Team in Gbao Community, Bomi County.



Women in Agriculture

May 25, 2023

**Advancing Social Safety Nets in Liberia through
crisis Response**

April 13, 2023



Management's Response

- 1.2.5 *The Project was fully implemented relative to the method adopted by the project team in executing this aspect of the project. The variance is not a result of not being successful or beneficiaries not receiving their benefits as claimed by the auditor in their assertion. Most variance seen was as a result of some beneficiaries not appearing for their allowance or some who died and the fund is to be paid to the proper or payee whose names appear on the listing and not to this party.*

Auditor General's Position

- 1.2.5.1 We acknowledge Management's assertion. However, in the absence of receipt of benefits by some beneficiaries, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.6 Irregularities Associated with Fixed Asset Register

Observation

- 1.2.6.1 Regulations V.4 (2) of the PFM Act of 2009 as amended and restated 2019 states that, "The master inventory shall record under each category of item:
- date and other details of the voucher or other document on which the items were received or issued;
 - their serial numbers where appropriate; and
 - their distribution to individual locations and the total quantity held."

- 1.2.6.2 During the audit, we observed that the following irregularities were associated with the LSSNP Fixed Assets Management System:
- Two (2) vehicles and assorted assets were reported stolen.
 - The fixed assets register was not regularly updated.
 - Some fixed assets of the entity were not coded.
 - There was no evidence of periodic physical verification of assets by Management
 - Fixed assets in the given vicinity were not displayed as required by the PFM ACT
 - There was no evidence of movement of assets form.
 - There was no history of disposal of assets. **See Appendix 4 for details.**

Risk

- 1.2.6.3 Fixed Assets Register may be misstated (Over/understated).
- 1.2.6.4 Assets may be damaged or impaired but their values are still on the books.
- 1.2.6.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.



- 1.2.6.6 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.
- 1.2.6.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of project objectives.
- 1.2.6.8 Assets not coded may be susceptible to theft or diverted to personal use.
- 1.2.6.9 Also, assets may be exchanged or stolen when not coded.

Recommendation

- 1.2.6.10 Management should ensure that the fixed assets register is updated to reflect the following; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.2.6.11 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.
- 1.2.6.12 The Fixed Assets Register should be updated periodically to reflect all entity's assets.
- 1.2.6.13 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.2.6.14 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.
- 1.2.6.15 Management should establish a systematic coding system for each class of assets and ensure that all.
- 1.2.6.16 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.

Management's Response

- 1.2.6.17 *One vehicle and assorted assets were reported stolen. There is a police report for the assorted items. However, the case on the police report for the missing vehicle hasn't been closed yet; hence, there is not police report on it yet. There is an updated FAR as at December 31, 2022 Noted.*



Auditor General's Position

1.2.6.18 We acknowledge Management's assertions. However, the police report indicated in Management's response was not made available for our validation. Also, the fixed asset register subsequently submitted after our audit execution was not updated as we recommended. All other controls recommended remain outstanding.



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Recommendation Tracker of the Financial Statements Audit of the Liberia Social Safety Nets Project (LSSNPP) for the Period July 1, 2020 - June 30, 2021

| No. | Findings | Description of Recommendation | Source (paragraphs) | Management's Response | Auditor General's Position | Status of recommendation | Activities performed | Outstanding activities |
|-----|---|---|---------------------|---|---|--------------------------|----------------------|------------------------|
| 1 | During the audit, we observed that Management withheld the total amount of US\$3,492.87 as withholding taxes from service providers without evidence that the amount was remitted to the LRA. | Management should facilitate full remittance of withholding taxes to the LRA in keeping with Section 905 (j) of the Revenue Code of Liberia Act of 2000. Management should adjust the cash book by the total value of the non-remitted withholding taxes and restate the financial statements with the adjusted cash balance. | 1.1.1.2-1.1.1.10 | PFMU has worked and continues to engage with the stakeholders regarding the provision of GOL flag receipt as evidence of tax payment. The LRA has indicated that the PFMU is not regarded as one of her Collectorate that can issue flag receipt. The issuance of flag receipts will have to go through various approvals levels and in | The Project Management's response did not adequately address the audit findings. Therefore, we maintain our findings and recommendations. | Pending | Pending | Pending |



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|-----|----------|-------------------------------|---------------------|---|----------------------------|--------------------------|----------------------|------------------------|
| | | | | <p>their wisdom, the PFMU cannot issue a flag receipt for the reasons given above. Notwithstanding, LRA has encouraged PFMU to ensure that tax payments are made on behalf of consultants and vendors to the General Revenue account via the LRA tax remittance forms which will be captured by their system and the consultant or vendor can later claim their tax</p> | | | | |



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| No. | Findings | Description of Recommendation | Source (paragraphs) | Management's Response | Auditor General's Position | Status of recommendation | Activities performed | Outstanding activities |
|-----|--|--|---------------------|---|---|--------------------------|----------------------|------------------------|
| 2 | During the audit, we observed that Management did not write back in the project's cash book nineteen (19) checks in the total amount of US\$19,654.57. These checks have been outstanding beyond the period of six (6) months. | Management should ensure that all checks written for payment of withholding taxes should be deposited in the General Revenue Account in a timely manner. 1.1.2.7 Management may be in noncompliance with Section (905) J. of the Revenue Code of Liberia 2000, which may result in penalties for late payment and failure to pay. Management should adjust the cash book by the total | 1.1.2.3-1,1.2.14 | credit from the LRA system. Kindly note that a Tax Form is used to facilitate payment of taxes to GOL instead of Check as purported by the Auditor. This form DOES NOT become stale after 6 months like checks. Due to the delays encountered with tax payment combined with the protocol for tax payment, tax remittance forms are filed and subsequently sent to the banks where the | Tax remittance forms filled, signed and sent to the bank for payment of taxes is a rapid mode of payment intended to facilitate immediate payment of taxes. Therefore, had the Management instituted payment of withholding taxes using tax forms, all outstanding payments should have been cleared. 1.1.2.12 Section 1.2.2 of the cash basis of accounting recognizes transactions and | pending | pending | pending |



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|-----|----------|--|---------------------|---|---|--------------------------|----------------------|------------------------|
| | | value of the unrepresented checks and restate the financial statements with the adjusted cash balance. | | projects accounts are kept. There are no expiry dates attached to the forms which allow them to be paid as and when they have been signed by the relevant signatories. Hence, we cannot adjust our Cash Book because these tax remittance forms can be paid and cleared anytime by the Commercial Banks | events only when cash (including cash equivalents) is received or paid by the entity. Financial statements prepared under the cash basis IPSAS provide readers with information about the sources of cash raised during the period, the purposes for which cash was used and the cash balances at the reporting date. The measurement focus in the financial statements is balances of cash and changes therein. Notes to the financial | | | |



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| No. | Findings | Description of Recommendation | Source (paragraphs) | Management's Response | Auditor General's Position | Status of recommendation | Activities performed | Outstanding activities |
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| | | | | | statement may provide additional information about liabilities, such as payable and borrowing, and some non-cash assets, such as receivables, investment and property, plant and equipment. Regulation I.16.(1and2) of the PFM Act of 2009; states that: • At the close of business of the last working day of each month or financial year, whichever is applicable, the accounts shall be balanced off. • (2) The receipts and | | | |



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|-----|----------|-------------------------------|---------------------|-----------------------|---|--------------------------|----------------------|------------------------|
| | | | | | <p>payments that belong to a period or a financial year other than the reporting period or financial year, shall be shown in the accounts and the details shall be given in the notes to the accounts. The outstanding payments of withholding taxes at the end of the period, for which the cashbook was initially credited, has resulted into the understatement of the cashbook and not balancing with the bank. The outstanding withholding tax</p> | | | |



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|-----|--|--|---------------------|---|---|--------------------------|----------------------|------------------------|
| 3 | During the audit, we observed that the Project Implementation Unit of the LSSNP made a payment in the total amount of US\$3,920 for one thousand fifty-three | Management should maintain a fuel consumption and distribution log to help the entity manage cost and inform future purchase | 1.1.4.3-1.1.4.8 | All supporting documents that are associated with payments for fuel and communications are always supported by a consumption report/log | payments should therefore be disclosed in the financial statements as a commitment. Therefore, we maintain our findings and recommendations. Management provision of documents after our review, does not guarantee Management effective control of document management. | Pending | Pending | Pending |



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| No. | Findings | Description of Recommendation | Source (paragraphs) | Management's Response | Auditor General's Position | Status of recommendation | Activities performed | Outstanding activities |
|-----|---|--|---------------------|---|--|--------------------------|----------------------|------------------------|
| 4 | (1,053) gallons of fuel for the project generators and operations without evidence of consumption report or replenishment log. Doing the audit, we observed that Management provided no evidence of Meetings' Minutes for the Social Protection | Management should conduct periodic meeting of the Social Protection Technical Committee to ensure that the functions and objectives are achieved. 1.1.8.5 Minutes for meeting held should be | 1.1.8.3- | All the SPTC meeting minutes were shared with the Auditors during the conduct of the audit but we are appalled that they are being requested again. Notwithstanding, we are again | Management did not submit the Technical Committee Meeting minutes as asserted in its response. It is important to note that Management's provision of documents after the audit field work, does not guarantee | Pending | Pending | Pending |



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| No. | Findings | Description of Recommendation | Source (paragraphs) | Management's Response | Auditor General's Position | Status of recommendation | Activities performed | Outstanding activities |
|-----|--|---|---------------------|---|--|--------------------------|----------------------|------------------------|
| | Technical Committee (SPTC) covering the period under audit | clearly documented and filed to facilitate future review. | | resubmitting them for the Auditor's reference. (See Exhibit 6 attached: SPTC Meeting Minutes) | effective control of document management. Therefore, we maintain our findings and recommendations. | | | |



APPENDICES

Appendix 1: Payment without evidence of adequate supporting documents

| Transaction Date | Journal No. | Transaction Reference | Description | Amount US\$ |
|------------------|-------------|-----------------------|---------------------------|-------------------|
| 12/31/2021 | 1707 | SNP/125 | Unpaid Vehicle Repair MTC | 2,450.00 |
| 9/14/2022 | 1943 | SNP/154 | Unpaid Cash Transfer LS | 90,888.55 |
| 11/2/2022 | 1958 | 2022/018 | Unique Creative Group | 3,928.95 |
| 12/21/2021 | 1695 | 2022/053 | Mature Print | 1,790.55 |
| 9/20/2021 | 1653 | 2022/019 | Super Petroleum Fuel | 8,296.64 |
| 3/2/2022 | 1755 | 2022/084 | Super Petroleum | 2,993.76 |
| 3/2/2022 | 1757 | 2022/042 | Super Petroleum | 1,496.88 |
| 4/18/2022 | 1791 | 2022/100 | F. Quire Fuel Maryland | 4,320.00 |
| 5/12/2022 | 1798 | 2022/103 | Super Petroleum Fuel | 3,991.68 |
| 8/19/2022 | 1900 | 2022/166 | Super Petroleum Fuel | 6,930.00 |
| 8/19/2022 | 1902 | 2022/168 | Super Petroleum Fuel | 5,940.00 |
| Total | | | | 133,027.01 |

Appendix 2: Withholding Taxes

| Date | PV# | Payee | Expenditure description | Amount US\$ |
|------------|-----------------|--------------------|---|-------------|
| 10/6/2022 | LSSNP /2022/129 | Office Express | Payment as for office stationeries for the 3rd quarter as per attached under the LSSNP | 350.05 |
| 9/6/2022 | LSSNP/2022/127 | Auto Run | Payment for spare parts for the vehicle plate #3338 for LSSNP project | 32.68 |
| 19/05/2022 | LSSNP/2022/105 | Nifty ICT Solution | Payment for the provision of virtual servers for the LSSNP project | 3,721.52 |
| 10/3/2022 | LSSNP/2021/006 | ESOKO limited | Payment as fifth trench for Data collection Software solution, marked by a demonstration of the android PMT Solution with biometric data capture functionally in four counties (Bomi, Bong, Maryland and Nimba) | 28,578.80 |
| 4/11/2022 | LSSNP/2022/196 | IYCG Technologies | Payment for 2 pcs of network attached storage device for SR data center LSSNP project | 600.00 |
| 7/4/2021 | LSSNP/2022/008 | RMST Privat Ltd | Payment of second milestone 30%of the contract price and applicable taxes (submission of inception report) to design, develop and implement an | 15,558.00 |



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| Date | PV# | Payee | Expenditure description | Amount US\$ |
|--------------|----------------|---|---|------------------|
| | | | integrated management information system. | |
| 16/12/2021 | LSSNP/2022/050 | southeastern Agriculture and Relief Agency Inc (SARA) | Payment for first quarter for home gardening accompany measure in Maryland and Grand Kru Counties as per the LSSNP Project | 349.18 |
| 16/08/2022 | LSSNP/2022/156 | Auto Run | Payment for spare parts for the vehicle plate #3339 for LSSNP project | 312.40 |
| 18/08/2022 | LSSNP/2022/158 | Lonestar Cell MTN | Payment for MTN internet device and data subscription for one year as attached under the LSSNP | 352.08 |
| 12/9/2022 | LSSNP/2022/178 | Liberia Telecommunication Company (LTC) | Payment for the provision of the internet collection for the project for seven months as per attached under the LSSNP | 1,669.75 |
| 8/12/2022 | LSSNP/2022/023 | RMST Privat Ltd | Payment for the satisfactory delivery and acceptance of final report with maintenance 1st quarter for the designs, develop and implement an integrated information system for MGCSP | 1,296.50 |
| 18/08/2022 | LSSNP/2022/164 | Speedy Car Service | Payment for spare parts for the project vehicle LB 3338 as per attached | 305.80 |
| Total | | | | 53,126.76 |

Appendix 3: Grand Kru County

| # | BENE_ID | MSISDN | COUNTY | DISTRICT | HH_HEAD | GENDER | GAC OBSER. |
|---|---------|--------------|-----------|----------|---------------|--------|------------|
| 1 | 180004 | 231886095606 | Grand Kru | Dorbor | MARIE WEAH | Male | X |
| 2 | 180005 | 231886296380 | Grand Kru | Forpoh | JOSEPHINE DOE | Female | X |
| 3 | 180006 | 231886095653 | Grand Kru | Dorbor | CHRISTINA DOE | Female | X |
| 4 | 180007 | 231886095641 | Grand Kru | Dorbor | BOTA COLLEMON | Male | X |
| 5 | 180008 | 231886107604 | Grand Kru | Dorbor | MONICA KUN | Female | X |
| 6 | 180009 | 231886096643 | Grand Kru | Dorbor | BEATRICE SIAH | Female | X |
| 7 | 180010 | 23188610825 | Grand Kru | Dorbor | MAMA DOE | Female | X |



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| # | BENE_I D | MSISDN | COUNTY | DISTRICT | HH_HEAD | GENDER | GAC OBSER. |
|----|-------------|------------------|-----------|---------------------|----------------------|--------|---------------|
| | | 2 | | | | | |
| 8 | 180011 | 23188610680 0 | Grand Kru | Dorbor | MATILDA DOEPLAH | Female | X |
| 9 | 180014 | 23188629724 6 | Grand Kru | Dorbor | ELIZABETH ANNANIE | Female | √ |
| 10 | 180015 | 23188609552 0 | Grand Kru | Dorbor | OLIVIA TWEH | Female | X |
| 11 | 180125 | 23155549383 7 | Grand Kru | Nrokwia- Welsdow | DAKEY DOE | Female | X |
| 12 | 180126 | 23188611725 4 | Grand Kru | Nrokwia- Welsdow | LUCY KOFFA | Female | X |
| 13 | 180127 | 23188611597 7 | Grand Kru | Nrokwia- Welsdow | CHRISTOPHER PUTU | Female | X |
| 14 | 180129 | 23188628810 1 | Grand Kru | Nrokwia- Welsdow | BLAMO MUNNAH | Male | X |
| 15 | 180130 | 23188061577 5 | Grand Kru | Nrokwia- Welsdow | MARY TEAH | Female | X |
| 16 | 180131 | 23188609493 0 | Grand Kru | Nrokwia- Welsdow | ELIZABETH. WIAH | Female | X |
| 17 | 180132 | 23188628884 9 | Grand Kru | Nrokwia- Welsdow | VINCENT SAYEH | Female | X |
| 18 | 180134 | 23188095404 0 | Grand Kru | Nrokwia- Welsdow | NUTAE DOE | Female | X |
| 19 | 180135 | 23188061590 7 | Grand Kru | Nrokwia- Welsdow | WIAH TANNEH | Female | X |
| 20 | 180136 | 23188061523 4 | Grand Kru | Nrokwia- Welsdow | PETER TOE | Female | X |
| 21 | 180371 | 23188061767 7 | Grand Kru | Felo-Jekwi | ELIZABETH SWEN | Female | X |
| 22 | 180372 | 23188095612 7 | Grand Kru | Felo-Jekwi | AGETHA GMAH | Female | X |
| 23 | 180373 | 23188609362 8 | Grand Kru | Felo-Jekwi | KURMUR JOE | Male | X |
| 24 | 180374 | 23188061772 2 | Grand Kru | Felo-Jekwi | PHELOMENA SIEH | Female | X |
| 25 | 180375 | 23188061514 0 | Grand Kru | Felo-Jekwi | MARY SACKOR | Female | X |
| 26 | 180376 | 23188609289 9 | Grand Kru | Felo-Jekwi | JOHN KREGBE | Female | X |
| 27 | 180377 | 23188609330 7 | Grand Kru | Felo-Jekwi | BETTY WIAH | Female | X |
| 28 | 180378 | 23188061516 7 | Grand Kru | Felo-Jekwi | GEORGE GMAH | Male | √ |
| 29 | 180379 | 23188609363 1 | Grand Kru | Felo-Jekwi | RICHARD TOE | Female | X |



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| # | BENE_I D | MSISDN | COUNTY | DISTRICT | HH_HEAD | GENDER | GAC OBSER. |
|----|-------------|------------------|-----------|------------|------------------|--------|---------------|
| 30 | 180380 | 23188609363 0 | Grand Kru | Felo-Jekwi | AUSTINE KOFA | Female | X |
| 31 | 180259 | 23155563016 1 | Grand Kru | Forpoh | EVELYN KAMBO | Female | X |
| 32 | 180260 | 23155540860 7 | Grand Kru | Forpoh | SENTRA ANOTHY | Female | X |
| 33 | 180261 | 23188630450 1 | Grand Kru | Forpoh | BENNETA BLAMO | Female | X |
| 34 | 180262 | 23188609385 6 | Grand Kru | Forpoh | SAYWON TOE | Male | √ |
| 35 | 180264 | 23188629165 0 | Grand Kru | Forpoh | MARY DOE | Female | X |
| 36 | 180268 | 23188629770 8 | Grand Kru | Forpoh | VICTORIA WLEH | Female | X |
| 37 | 180269 | 23188629061 2 | Grand Kru | Forpoh | REBECCA WLEH | Female | X |
| 38 | 180270 | 23188689551 7 | Grand Kru | Forpoh | MARTHA KANBO | Male | X |
| 39 | 180272 | 23188862905 8 | Grand Kru | Forpoh | NANCY TWEH | Female | X |
| 40 | 180275 | 23188629883 4 | Grand Kru | Forpoh | ANNIE SWEN | Female | X |
| 41 | 180350 | 23188061358 2 | Grand Kru | Felo-Jekwi | CECELIA NAGBE | Female | X |
| 42 | 180351 | 23188095406 3 | Grand Kru | Felo-Jekwi | ABOTOR TOGBE | Male | X |
| 43 | 180352 | 23188061575 2 | Grand Kru | Felo-Jekwi | AGARTHA TRUTH | Female | X |
| 44 | 180353 | 23188609493 2 | Grand Kru | Felo-Jekwi | WIAH JUGBE | Female | X |
| 45 | 180354 | 23188609291 2 | Grand Kru | Felo-Jekwi | NYANLEH GBIE | Female | X |
| 46 | 180355 | 23188095613 6 | Grand Kru | Felo-Jekwi | THERESA GRAY | Female | X |
| 47 | 180356 | 23188095548 6 | Grand Kru | Felo-Jekwi | BLAMO BLOH | Female | X |
| 48 | 180357 | 23155540912 6 | Grand Kru | Felo-Jekwi | FORKEY BLEH | Male | X |
| 49 | 180358 | 23188095819 8 | Grand Kru | Felo-Jekwi | SAWEE NIMENE | Female | X |
| 50 | 180360 | 23188092310 8 | Grand Kru | Felo-Jekwi | SIEH BALEH | Male | X |

Maryland County



*Management Letter On the
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| | Account Number (W/ Country Prefix) | Last Name | County / Admin Post | Village | Gender | Completed Amount (LD) | GAC OBS |
|----|---|--------------------|----------------------------|----------------------------|---------------|------------------------------|----------------|
| 1 | 231555996000 | Felecia Prowd | Maryland | Ablison | Female | \$21,520.00 | X |
| 2 | 231881333537 | Josephine Collins | Maryland | Ablison | Female | \$33,040.00 | X |
| 3 | 231886772671 | Beatrice Wilson | Maryland | Ablison | Female | \$27,280.00 | X |
| 4 | 231555995802 | Catherine Williams | Maryland | Ablison | Female | \$33,040.00 | X |
| 5 | 231880933316 | Dorcas K Wilson | Maryland | Ablison | Female | \$33,040.00 | X |
| 6 | 231555946451 | Olivia Huskin | Maryland | Cavalla Big Town Community | Female | \$33,040.00 | X |
| 7 | 231555944601 | Felecia Bryant | Maryland | Cavalla Big Town Community | Female | \$33,040.00 | X |
| 8 | 231555945360 | Lucy Nevville | Maryland | Cavalla Big Town Community | Female | \$33,040.00 | X |
| 9 | 231555946699 | Susanna M Elliot | Maryland | Down Town | Female | \$21,520.00 | X |
| 10 | 231555993733 | Sarah G Seton | Maryland | Down Town | Female | \$33,040.00 | X |
| 11 | 231555946620 | Philomina N Bedell | Maryland | Down Town | Female | \$33,040.00 | X |
| 12 | 231555946192 | Josiah Toe | Maryland | Duokudi Township | Male | \$9,850.00 | X |
| 13 | 231555945935 | Christopher Weah | Maryland | Duokudi Township | Male | \$15,760.00 | X |
| 14 | 231555992515 | Alaska Johnson | Maryland | Duokudi Township | Male | \$21,520.00 | X |
| 15 | 231555942751 | Betty Howe | Maryland | Gbedikuken | Female | \$33,040.00 | X |
| 16 | 231555942388 | Amos Moris | Maryland | Gbedikuken | Male | \$15,760.00 | X |
| 17 | 231555943514 | Cecelia Howe | Maryland | Gbedikuken | Female | \$33,040.00 | X |
| 18 | 231555942676 | Princess Neufville | Maryland | King Town Community | Female | \$33,040.00 | X |
| 19 | 231555863297 | Bannie Wilson | Maryland | King Town Community | Female | \$15,760.00 | X |
| 20 | 231555945510 | Cecelia Wilson | Maryland | King Town Community | Female | \$15,760.00 | X |
| 21 | 231555943873 | Oretha Freeman | Maryland | Nebley | Female | \$33,040.00 | X |



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| | Account Number (W/ Country Prefix) | Last Name | County / Admin Post | Village | Gender | Completed Amount (LD) | GAC OBS |
|----|---|--------------------|----------------------------|---------------------|---------------|------------------------------|----------------|
| 22 | 231555993051 | Comfort Wallace | Maryland | Nebley | Female | \$27,280.00 | X |
| 23 | 231881300170 | Friday Hare | Maryland | Nebley | Male | \$15,760.00 | X |
| 24 | 231555991583 | Rancy Wallace | Maryland | Nebley | Male | \$15,760.00 | X |
| 25 | 231555944199 | Dweh Morrison | Maryland | New Town Community | Male | \$15,760.00 | X |
| 26 | 231555942522 | Monday Morrison | Maryland | New Town Community | Male | \$33,040.00 | X |
| 27 | 231555945516 | Bannie Neuvill | Maryland | New Town Community | Female | \$33,040.00 | X |
| 28 | 231555942566 | Victoria Neufville | Maryland | New Town Community | Female | \$33,040.00 | X |
| 29 | 231555946381 | Budu Dwe Prowd | Maryland | Pedebo/Wulu plokudi | Male | \$33,040.00 | √ |
| 30 | 231555946354 | Serina Harmon | Maryland | Pedebo/Wulu plokudi | Female | \$27,280.00 | X |
| 31 | 231555996180 | Josiah Prowd | Maryland | Pedebo/Wulu plokudi | Male | \$33,040.00 | X |
| 32 | 231555995784 | Elizabeth Wallace | Maryland | Pedebo/Wulu plokudi | Female | \$33,040.00 | X |
| 33 | 231555946605 | Cecelia Howe | Maryland | Pooseken | Female | \$33,040.00 | X |
| 34 | 231555946625 | Othelo D Wallace | Maryland | Pooseken | Male | \$27,280.00 | X |
| 35 | 231555946770 | Mondaygbah Wallace | Maryland | Pooseken | Female | \$16,520.00 | X |
| 36 | 231555945410 | Himahne Wallace | Maryland | Pooseken | Female | \$15,760.00 | X |
| 37 | 231555993082 | Hnede Nyemah | Maryland | Pooseken | Female | \$33,040.00 | X |
| 38 | 231555140857 | Diohne Allison | Maryland | Pooseken | Female | \$33,040.00 | X |
| 39 | 231881054033 | Angeline Marriam | Maryland | Pullah | Female | \$27,280.00 | X |
| 40 | 231555969730 | Esther Allison | Maryland | Pullah | Female | \$33,040.00 | X |
| 41 | 231881575005 | Helena Wallace | Maryland | Pullah | Female | \$33,040.00 | X |
| 42 | 231881649801 | Cecelia Wallace | Maryland | Pullah | Female | \$33,040.00 | X |
| 43 | 231888732231 | Susan-nah Wallace | Maryland | Pullah | Female | \$21,520.00 | X |



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| | Account Number (W/ Country Prefix) | Last Name | County / Admin Post | Village | Gender | Completed Amount (LD) | GAC OBS |
|----|---|-------------------|----------------------------|----------------|---------------|------------------------------|----------------|
| 44 | 231555943123 | Lucy T Davis | Maryland | Pullah/Pedeb o | Female | \$33,040.00 | X |
| 45 | 231555943815 | John Neufville | Maryland | Pullah/Pedeb o | Male | \$27,280.00 | X |
| 46 | 231881880686 | Sabenego Stephens | Maryland | Pullah/Pedeb o | | \$7,880.00 | X |
| 47 | 231555994205 | Alfred Neufville | Maryland | Rock Town | Male | \$21,520.00 | X |
| 48 | 231555994236 | Elizabeth Wilson | Maryland | Rock Town | Female | \$21,520.00 | X |
| 49 | 231555991817 | Mary Woart | Maryland | Rock Town | Female | \$15,760.00 | X |
| 50 | 231555942777 | Cecelia Howe | Maryland | Wamliken | Female | \$33,040.00 | X |
| 51 | 231555942683 | Annie Shannor | Maryland | Wamliken | Female | \$33,040.00 | X |
| 52 | 231555327831 | Cecelia Howe | Maryland | Wamliken | Female | \$15,760.00 | X |
| 53 | 231880872036 | Saturday Stemn | Maryland | Whole Graway | Male | \$21,520.00 | X |
| 54 | 231880468156 | Hodoanyne Wallace | Maryland | Whole Graway | Female | \$33,040.00 | X |
| 55 | 231555993352 | Cecelia Merriam | Maryland | Whole Graway | Female | \$27,280.00 | X |
| 56 | 231555943965 | Tabamulu Wilson | Maryland | Woleken | Male | \$33,040.00 | X |
| 57 | 231555996268 | Adolphus Wesley | Maryland | Woleken | Male | \$9,850.00 | X |
| 58 | 231881128415 | Cecelia Dennis | Maryland | Yookudi | Female | \$21,520.00 | X |
| 59 | 231555941823 | Beatrice Wallace | Maryland | Yookudi | Female | \$33,040.00 | X |
| 60 | 231555944942 | Mle Wallace | Maryland | Yoopidi | Male | \$9,850.00 | X |
| 61 | 231555993744 | Evon W Howard | Maryland | Yoopidi | Female | \$33,040.00 | X |
| 62 | 231555946631 | Peter Freeman | Maryland | Yoopidi | Male | \$15,760.00 | X |



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Bomi County

| | Account Number (W/ Country Prefix) | Last Name | County / Admin Post | District | Gender | Completed Amount (local) | COMMENT |
|----|---|------------------|----------------------------|-----------------|---------------|---------------------------------|----------------|
| 1 | 231555870862 | Annie Sirleaf | Bomi | Klay | Female | \$9,850.00 | X |
| 2 | 231555872592 | Fatu K Keymah | Bomi | Klay | Female | \$33,040.00 | √ |
| 3 | 231555872471 | Willie Tarweh | Bomi | Klay | Male | \$33,040.00 | X |
| 4 | 231555872182 | Saitta G Boimah | Bomi | Klay | Female | \$27,280.00 | X |
| 5 | 231555872818 | Bendu Kamara | Bomi | Klay | Female | \$33,040.00 | √ |
| 6 | 231555870644 | Eric Dukuly | Bomi | Klay | Male | \$15,760.00 | X |
| 7 | 231555872348 | Satta Q Goll | Bomi | Klay | Female | \$33,040.00 | X |
| 8 | 231555872485 | Massa Jaybono | Bomi | Klay | Female | \$21,520.00 | X |
| 9 | 231555870242 | Fatu David | Bomi | Klay | Female | \$21,520.00 | X |
| 10 | 231555870303 | Hawa Konneh | Bomi | Klay | Female | \$15,760.00 | X |
| 11 | 231555872785 | Tete Sackie | Bomi | Klay | Female | \$21,520.00 | X |
| 12 | 231555872472 | Jenneh Massalay | Bomi | Klay | Female | \$33,040.00 | X |
| 13 | 231555870672 | Jenneh Morris | Bomi | Klay | Female | \$15,760.00 | √ |
| 14 | 231555872503 | Saniah Godeh | Bomi | Klay | Female | \$33,040.00 | X |
| 15 | 231555871071 | Yatta Boimah | Bomi | Klay | Female | \$33,040.00 | X |
| 16 | 231555872495 | Sarah Sando | Bomi | Klay | Female | \$27,280.00 | X |
| 17 | 231555872824 | Tenneh S Brown | Bomi | Klay | Female | \$33,040.00 | X |
| 18 | 231555870568 | Maimah Zayzay | Bomi | Klay | Female | \$21,520.00 | X |
| 19 | 231555872592 | Fatu K Keymah | Bomi | Klay | Female | \$33,040.00 | √ |
| 20 | 231555870644 | Eric Dukuly | Bomi | Klay | Male | \$15,760.00 | X |
| 21 | 231555872252 | Saitta Goll | Bomi | Klay | Female | \$33,040.00 | X |
| 22 | 231880090933 | Gballey Jusu | Bomi | Senjeh | Female | \$33,040.00 | X |
| 23 | 231880090935 | Musu Goll | Bomi | Senjeh | Female | \$9,850.00 | X |
| 24 | 231880090934 | Batrice Johnson | Bomi | Senjeh | Female | \$33,040.00 | X |
| 25 | 231880090834 | Mamie Archie | Bomi | Senjeh | Female | \$21,520.00 | X |
| 26 | 231880091011 | Lusu Kanneh | Bomi | Senjeh | Female | \$15,760.00 | X |
| 27 | 231880090936 | Hawa Joe | Bomi | Senjeh | Female | \$27,280.00 | X |
| 28 | 231881176175 | Joseph Garmason | Bomi | Senjeh | Male | \$27,280.00 | X |
| 29 | 231881359432 | Foma B Gray | Bomi | Senjeh | Male | \$9,850.00 | X |
| 30 | 231880091124 | Hawa Varney | Bomi | Senjeh | Female | \$21,520.00 | X |



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| | Account Number (W/ Country Prefix) | Last Name | County / Admin Post | District | Gender | Completed Amount (local) | COMMENT |
|----|------------------------------------|------------------|---------------------|-------------|--------|--------------------------|---------|
| 31 | 231880091089 | Zoe Kortu | Bomi | Senjeh | Female | \$33,040.00 | X |
| 32 | 231880091091 | Kamah Robert | Bomi | Senjeh | Female | \$33,040.00 | X |
| 33 | 231880091187 | Musu Morris | Bomi | Senjeh | Female | \$15,760.00 | X |
| 34 | 231881212185 | Timothy Allison | Bomi | Senjeh | Male | \$9,850.00 | X |
| 35 | 231880091176 | Musu Metzger | Bomi | Senjeh | Female | \$15,760.00 | X |
| 36 | 231880091182 | Mamie Kamara | Bomi | Senjeh | Female | \$21,520.00 | X |
| 37 | 231880091021 | Miatta Kollie | Bomi | Senjeh | Female | \$21,520.00 | √ |
| 38 | 231880090301 | Sarah Sackie | Bomi | Senjeh | Female | \$33,040.00 | √ |
| 39 | 231880091191 | Maima Kamara | Bomi | Senjeh | Female | \$27,280.00 | X |
| 40 | 231880091239 | Janneh Blama | Bomi | Senjeh | Female | \$21,520.00 | X |
| 41 | 231880091195 | Worlubah Zaza | Bomi | Senjeh | Male | \$9,850.00 | X |
| 42 | 231880094429 | Korpo Sailey | Bomi | Suehn Mecca | Female | \$21,520.00 | X |
| 43 | 231555870133 | Princess Zubawuo | Bomi | Suehn Mecca | Female | \$33,040.00 | X |
| 44 | 231880094680 | Vivian Willam | Bomi | Suehn Mecca | Female | \$33,040.00 | X |
| 45 | 231880094584 | Bebelu Golee | Bomi | Suehn Mecca | Female | \$9,850.00 | X |
| 46 | 231880094502 | Musu Kparteh | Bomi | Suehn Mecca | Female | \$27,280.00 | X |
| 47 | 231880090286 | Massa Massaley | Bomi | Suehn Mecca | Female | \$27,280.00 | X |
| 48 | 231555871793 | Massa Kromah | Bomi | Suehn Mecca | Female | \$21,520.00 | X |
| 49 | 231880792460 | Jenneh Kanneh | Bomi | Suehn Mecca | Female | \$27,280.00 | X |
| 50 | 231880090313 | Zoe Massalay | Bomi | Suehn Mecca | Female | \$27,280.00 | X |
| 51 | 231880090452 | Konah Seh | Bomi | Suehn Mecca | Female | \$15,760.00 | X |
| 52 | 231880090435 | Hawa Samolah | Bomi | Suehn Mecca | Female | \$27,280.00 | √ |
| 53 | 231880090463 | Sieh Sherman | Bomi | Suehn Mecca | Female | \$15,760.00 | X |
| 54 | 231555872057 | Marie Karnley | Bomi | Suehn Mecca | Female | \$27,280.00 | X |
| 55 | 231880090375 | Doris Wehyee | Bomi | Suehn Mecca | Female | \$21,520.00 | X |
| 56 | 231880090602 | Kula Kromah | Bomi | Suehn Mecca | Female | \$33,040.00 | X |

LEGEND

X- Mobile money number inactive/off

√- Mobile money number active/on



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Appendix 4: Fixed Assets Irregularities

| No. | Item | Category | MODEL | Date of Receipt | COST | GSA CODE | License Plate | Serial Number | Donor/Supplier | OFFICE/ASSIGNED | REMARK/Status |
|-----|----------------|----------|--------|-----------------|----------|--------------|---------------|---------------|----------------|--|---------------|
| 1 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 2 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 3 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 4 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 5 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 6 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |



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| No. | Item | Category | MODEL | Date of Receipt | COST | GSA CODE | License Plate | Serial Number | Donor/Supplier | OFFICE/ASSIGNMENT | REMARK/Status |
|-----|-------------------|----------|--------|-----------------|----------|--------------|---------------|---------------|----------------|--|---------------|
| 7 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 8 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 9 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 10 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 11 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |



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|-----|-------------------|----------|--------|-----------------|-------------|-----------------|---------------|---------------|----------------|--|---------------|
| 12 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 13 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 14 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 15 | Tablets Phones | Phone | Techno | Oct. 2019 | US \$200 | Pending Code | N/A | VC886264 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 16 | Tablets Phones | Phone | Techno | Oct. 2019 | US \$200 | Pending Code | N/A | VC 107378 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |



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|-----|----------------------------|----------|------------|-----------------|---------------|----------------------|---------------|----------------------|----------------|--|---------------|
| 17 | Tablets Phones | Phone | Techno | Oct. 2019 | US \$200 | Pending Code | N/A | VC267421 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 18 | Tablets Phones | Phone | Techno | Oct. 2019 | US \$200 | Pending Code | N/A | VC468181 | N/A | Used to be in possession of Operations and Logistics Officer | Stolen |
| 19 | FLAT SCREEN 64" TV (Smart) | TV | HISSENSE | 43850 | USD\$570 | GSA-MOGS P-TFS-840-1 | N/A | S/N- PF-1B89S-19/12 | N/A | Data Center | Stolen |
| 20 | Toyota Land Cruiser | Vehicle | Vehicle | | Not available | GSA-MGD-02-5 | LB-3328 | verified | N/A | Central Office | Stolen |
| 21 | Lenova | Laptop | ThinkPad | 43971 | USD\$2,500 | Pending Code | N/A | Pending verification | N/A | Central Office | Stolen |
| 22 | Lenova | Laptop | ThinkPad | | USD\$2,500 | Pending Code | N/A | Pending verification | N/A | Central Office | Stolen |
| 23 | Lenova | Laptop | ThinkPad S | 43971 | USD\$2,500 | Pending Code | N/A | Pending verification | N/A | Central Office | Stolen |



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|-----|---------------------|-----------|----------|-----------------|---------------|----------------------------|---------------|------------------------|----------------|------------------------|---------------|
| 24 | Toyota Land Cruiser | Vehicle | Vehicle | | Not available | GSA-MGD-02-5 | LB-3328 | verified | N/A | Central Office | Stolen |
| 25 | Canon 80 D | Camera | Canon | 43971 | USD\$1,800 | NA | NA | Pending verification | N/A | Communication Office | Fairly Used |
| 26 | Desktop | Computer | Dell | 43971 | USD\$1,500 | N/A | N/A | Pending verification | N/A | Communication Office | Good |
| 27 | 30KVA | Generator | Perkins | 43909 | USD\$19,825 | GSA-MOG-LSSN-G-190-1 | N/A | S/N-PF1B8TGT 19/12 | N/A | Generator House | Fairly Used |
| 28 | Laptop Black | Laptop | ThinkPad | 43709 | USD\$2,572 | GSA-MOGC-SP-LSSN-MIS-297-2 | N/A | S/N -PR -1PR-6XP 19/05 | N/A | Communications Officer | Good |



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|-----|--------------|----------|----------|-----------------|------------|---------------------------|---------------|------------------------|----------------|----------------------------------|---------------|
| 29 | Laptop black | Laptop | ThinkPad | 43709 | USD\$2,572 | GSA-MOGC-SP-MIS-MLT-297-2 | N/A | S/N - PF-IPR6ZP 19/05 | N/A | Manfred Tarwan | Good |
| 30 | Laptop Black | Laptop | ThinkPad | 43709 | USD\$2,572 | Pending Code | N/A | S/N PR - 1PR-5XP 19/05 | N/A | Data Base Administrator | Fairly Used |
| 31 | Lenova | Laptop | ThinkPad | 43971 | USD\$2,500 | Pending Code | N/A | S/N-PF1B7TGT 19/12 | N/A | Monitoring and Evaluation Office | Good |
| 32 | Lenova | Laptop | ThinkPad | 43971 | USD\$2,500 | Pending Code | N/A | S/N- PF-1B82S- 19/12 | N/A | National Coordinator Office | Good |
| 33 | Lenova | Laptop | ThinkPad | 43971 | USD\$2,500 | Pending Code | N/A | S/N- PF-1B69S- 19/12 | N/A | Procurement Officer | Good |
| 34 | Lenova | Laptop | ThinkPad | 43971 | USD\$2,500 | Pending Code | N/A | S/N-PF-1B87S- 19/12 | N/A | National Coordinator Office | Good |
| 35 | Lenova | Laptop | ThinkPad | N/A | USD\$2 | Pending | N/A | S/N- PF- | N/A | Gifty Amelia Paye | Good |



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|-----|--------------------------|------------------------------|------------|-----------------|------------|--------------|---------------|----------------------|----------------|------------------------------|---------------|
| 36 | Lenova | Laptop | ThinkPad S | 43971 | USD\$2,500 | Pending Code | N/A | S/N-PF1PR70R | N/A | SR Manager Office | Good |
| 37 | Network Attached Storage | VPS- Shared hosting services | N/A | N/A | US\$6,000 | Pending Code | N/A | Pending verification | N/A | Stock | New |
| 38 | Tablets Phones | Phone | Techno | Oct. 2019 | US \$200 | Pending Code | N/A | VC 770172 | N/A | In possession of M&E Officer | Fairly Used |
| 39 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC 573063 | N/A | In possession of M&E Officer | Fairly Used |
| 40 | Tablets Phones | Phone | Techno | Oct. 2019 | US \$200 | Pending Code | N/A | VC 512207 | N/A | In possession of M&E Officer | Fairly Used |
| 41 | Tablets Phones | Phone | Techno | | US \$200 | Pending Code | N/A | VC 386265 | N/A | In possession of M&E Officer | Fairly Used |
| 42 | Tablets Phones | Phone | Techno | Oct. 2019 | US \$200 | Pending Code | N/A | VC 500423 | N/A | In possession of M&E Officer | Fairly Used |
| 43 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC 420558 | N/A | In possession of M&E Officer | Fairly Used |
| 44 | Tablets Phones | Phone | Techno | Oct. 2019 | US \$200 | Pending Code | N/A | VC 873860 | N/A | In possession of M&E Officer | Fairly Used |
| 45 | Tablets | Phone | Techno | N/A | US | Pending | N/A | VC | N/A | In possession of | Fairly Used |



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|-----|----------------|----------|------------------------|-----------------|------------|---------------------------------|---------------|----------------------|----------------|------------------------------|---|
| | Phones | | | | \$200 | g Code | | 301004 | | M&E Officer | |
| 46 | Tablets Phones | Phone | Techno | Oct. 2019 | US \$200 | Pending Code | N/A | VC 553035 | N/A | In possession of M&E Officer | Fairly Used |
| 47 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC 468181 | N/A | In possession of M&E Officer | Fairly Used |
| 48 | Tablets Phones | Phone | Techno | Oct. 2019 | US \$200 | Pending Code | N/A | VC 107376 | N/A | In possession of M&E Officer | Fairly Used |
| 49 | Tablets Phones | Phone | Techno | N/A | US \$200 | Pending Code | N/A | VC 273400 | N/A | In possession of M&E Officer | Fairly Used |
| 50 | Tablets Phones | Phone | Techno | Oct. 2019 | US \$200 | Pending Code | N/A | VC 341306 | N/A | In possession of M&E Officer | Fairly Used |
| 51 | HP Printer | Printer | HP Color Laser Jet Pro | NA | USD\$2,750 | Pending Code | NA | Pending verification | N/A | National Coordinator Office | Fairly Used but was not previously capture on FA List |
| | HP Printer | Printer | HP Color Laser Jet Pro | NA | USD\$2,750 | GSA-MOGC SP-LSSN-M&E-NC-600 - 1 | NA | MFP M477fnw | | SR Manager Office | Fairly Used but was not previously capture on FA List |
| 52 | | | | | | | | | N/A | | |
| 53 | Multi | Printer | Canon | 43971 | USD\$2 | Pending | N/A | Pending | N/A | Data Center | Good |



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|-----|------------------------|-----------|-----------|-----------------|------|-----------------|---------------|---------------|----------------|--------------------------------|-------------------------------|
| | purpose Printer/Copier | | | | ,500 | g Code | | verification | | | |
| 54 | Motorbikes | Motorbike | Motorbike | N/A | N/A | Pending Code | NA | NA | N/A | Central Office | Old and not in good condition |
| 55 | Motorbikes | Motorbike | Motorbike | N/A | N/A | Pending Code | NA | NA | N/A | Central Office | Old and not in good condition |
| 56 | Motorbikes | Motorbike | Motorbike | N/A | N/A | Pending Code | NA | NA | N/A | South eastern region/Grand Kru | Old and not in good condition |
| 57 | Toyota Land Cruiser | Vehicle | Vehicle | N/A | N/A | GSA-MGCSP-01-90 | LB3339 | verified | N/A | Ambulance | Old and not in good condition |
| 58 | Toyota Pickup | Vehicle | Vehicle | N/A | N/A | GSA-MGCSP-02-34 | LB3338 | verified | N/A | National Coordinator Office | Old and not in good condition |
| 59 | Toyota Land Cruiser | Vehicle | Vehicle | N/A | N/A | GSA-MGCSP-02-19 | LB3326 | verified | N/A | Central Office | Old and not in good condition |
| 60 | Toyota Land Cruiser | Vehicle | Vehicle | N/A | N/A | GSA-MGD-02-5 | LB-3328 | verified | N/A | Central Office | Old and not in good condition |

