



Management Letter

On The Financial Statement Audit of the Public Financial Management Reforms for Institutional Strengthening Project (PFMRISP)

For the Period Ended December 31, 2022



Promoting Accountability of Public Resources

Monrovia, Liberia
June 2023

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

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
ACCA	Association of Chartered Certified Accountants
A/C#	Account Number
AF	Additional Financing
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
MFDPA	Ministry of Finance and Development Planning
PFMRISP	Public Financial Management Reforms for Institutional Strengthening Project
IPSAS	International Public Sector Accounting Standards
M & E	Monitoring and Evaluation
MSC	Ministerial Steering Committee
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
US\$	United States Dollar

June 20, 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 Public Financial Management Reforms for Institutional Strengthening Project (PFMRISP) for the period July 1, 2021 to December 31, 2022.

The financial statements of the Public Financial Management Reforms for Institutional Strengthening Project (PFMRISP) 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 PFMRISP for the period ended 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.

*Management Letter on the Financial Statement Audit of the
Public Financial Management Reforms for Institutional Strengthening Project (PFMRISP)
For the fiscal period ended December 31, 2022*

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 PFMRISP Management. Our responsibility is to express our opinion on these financial statements.

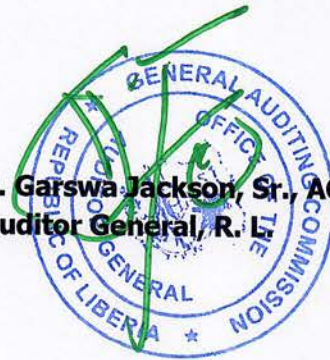
The audit findings which were identified during the course of the audit are included below.

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 Financial Statement Not Reconciled to Ledger Figure

Observation

- 1.1.1.1 Section 1.3.27 of IPSAS Cash Basis of Accounting requires that "financial statements shall present information that is: (a) Understandable; (b) Relevant to the decision-making and accountability needs of users; (c) A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial statement in that it is: (i) Complete; (ii) Neutral and (iii) Free from material error;"
- 1.1.1.2 An analysis of the figures reported in the financial statements and figures reported in the general ledger revealed a variance of US\$ US\$244.83.
- 1.1.1.3 Additionally, we observed that the total final amounts per prior year audited financial statements and corresponding amounts reported in current year financial statements revealed a variance of US\$219,203. **See table 1 (a) and (b) below for details.**

Table 1 (b): Financial Statement Not Reconciled to Ledger Figure

Components	Current Year		
	amounts per General ledger/ Trial balance	Amounts per financial statements submitted for audit	Variance
Stabilizing and Strengthening Financial Controls and Performance			
IFMIS Improvement & Rollout Supper	1,587,361.83	1,587,117.00	244.83

Table 1 (b): Prior Year Financial Statement Figure Analysis

Components	Prior Year		
	Final amounts per prior year Audited Statement	Corresponding amounts per current year financial statements	Variance
Improved Oversight and Public-Sector Capacity			
Improving parliamentary, Internal and external Oversight Effectiveness	338,670	557,873.00	-219,203.00

Risk

- 1.1.1.4 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.
- 1.1.1.5 A misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements.

Recommendation

- 1.1.1.6 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.
- 1.1.1.1 Management should rectify the significant variances observed between the prior year audited statement and corresponding amounts reported in current year financial statements.
- 1.1.1.2 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

- 1.1.1.3 *This issue was raised earlier during the audit and we have resolved it in the revised Financial Statement submitted. See Exhibit I.*

Auditor General's Position

- 1.1.1.4 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

- 1.1.2.6 *This issue was raised earlier during the audit and we have resolved it in the revised Financial Statement submitted. See Exhibit I*

Auditor General’s Position

- 1.1.2.7 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 \$	Annual \$	Actual Expenditure \$	Variance
				\$
Enhancement of Systems for Domestic Resource Mobilization	7,790,000.00	3,742,666.00	3,715,744.00	26,922.00
Stabilizing and Strengthening Financial Controls and Performance	4,185,000.00	2,555,495.00	2,220,773.00	334,722.00
Improved Oversight and Public-Sector Capacity	2,620,000.00	2,255,284.00	1,556,521.00	698,763.00
Improving Upstream and Downstream PFM Service Delivery Systems in Health and Education	4,300,000.00	1,991,402.00	791,217.00	1,200,185.00
Project Management & Just-in-Time Resources	2,090,000.00	988,580.00	969,358.00	19,222.00
Total	20,985,000.00	11,533,427.00	9,253,613.00	2,279,814.00

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 *This issue was raised earlier during the audit and we have resolved it in the revised Financial Statement submitted. See Exhibit I.*

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 AF Account

Observation

- 1.1.4.1 Section 6.5.1 of the PFMU Financial Procedure Manual requires that Section "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."

- 1.1.4.2 During the audit, Management did not provide evidence of bank reconciliation statement for the months of July and August 2021.

Risk

- 1.1.4.3 Failure to adequately 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.

Recommendation

- 1.1.4.4 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.
- 1.1.4.5 The bank reconciliation report should include evidence of the cash book, bank statement and other relevant supporting documents to facilitate effective review.
- 1.1.4.6 Monthly bank reconciliation statements should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.4.7 *Bank reconciliation are normally prepared at the end of every month. Please see Exhibit II*

Auditor General's Position

- 1.1.4.8 Management's assertion is not supported by documentary evidence. Therefore, we maintain our finding and recommendations.

1.1.5 Cancelled Check

Observation

- 1.1.5.1 Section 7.7.8 of PFMU Financial Procedural manual states that Cancelled and spoilt Checks will be reserved by the PFMU SPA and maintain in a file. They shall immediately be perforated by the SPA with reason(s) attached for such action."
- 1.1.5.2 During the audit, we observed that Management raised several payment vouchers and checks amounting to US\$17,432.11 in favour of vendors and project staff which were later captured as reversals. However, there was no evidence of the cancelled checks. **See table 3 below for detail.**

Table 3: Voided check

Transaction Date	Voucher Number	Description	Check Number	Amount US\$	Comments
7/31/2022	PRP-AF/018	Bng Reval of PV 2022/048		(24.00)	No copy of cheque
7/31/2022	PRP/114	Bing Revisa of PV 2022/449		(42.00)	No copy of cheque
7/31/2022	PRP/107	Being Reversal of 2022/331		(15,178.11)	No copy of cheque
2/24/2022	PRP/087	Being void check D.Yollah	667	(206.00)	No copy of cheque
7/31/2022	PRP/109	Being Pmt made to E.Walke	801	(240.00)	No copy of cheque
2/24/2022	PRP/088	Being void check C. Allen	514	(275.00)	No copy of cheque
7/31/2022	PRP/117	Bng void check A.Mitchell	825	(1,467.00)	No copy of cheque
Total				(17,432.11)	

Risk

- 1.1.5.3 Failure by Management to void and/or perforate unused checks could lead to recycling of checks.

Recommendation

- 1.1.5.4 Management should provide evidence that the checks were voided.
- 1.1.5.5 Management should provide evidence that the transactions were reversed.

Management's Response

- 1.1.5.6 *Please note that all listed are not check except for three as attached for your consideration. The rest are journal Vouchers for reversal of Direct deposit payments. See Exhibit III.*

Auditor General's Position

- 1.1.5.7 Management's assertion is not supported by documentary evidence. Therefore, we maintain our findings and recommendations.

1.1.6 Non-remittance of Withholding Taxes

Observation

- 1.1.6.1 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".

1.1.6.2 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”.

1.1.6.3 During the audit, we observed that Management withheld a total amount of US\$ 93,682.89 on payments to several vendors and consultants for goods and services procured without evidence that taxes withheld were subsequently remitted to the Liberia Revenue Authority (LRA). **See annexure 1 below for details.**

Risk

1.1.6.4 Failure to remit taxes withheld, could deny GoL of much needed tax revenue.

1.1.6.5 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. Please see Section 52 of the Revenue Code of Liberia as reference above.

Recommendation

1.1.6.6 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.

1.1.6.7 Evidence of tax withholding and remittances should be adequately documented and filed to facilitate future review.

Management’s Response

1.1.6.8 *PFMU has worked and continue to engage with the stakeholders on this GOL flag receipts (evidence of tax payments) issue for tax payment. The LRA indicated that the PFMU is not regarded as one of her Collectorates that can issue flag receipt.*

1.1.6.9 *Notwithstanding, LRA has encouraged PFMU to ensure that tax payments are made on behalf of consultants and vendors to the General Revenue account either via the LRA tax remittance forms or via the issuance of checks which will be evidenced / captured by their system and the consultant or vendor can later claim their tax credit from the LRA system.*

1.1.6.10 *However, the process involved is cumbersome but the PFMU continue to make strides in ensuring that the taxes are paid.*

1.1.6.11 *Please bank statement as evidence of Tax payment to LRA. See Exhibit IV*

Auditor General’s Position

1.1.6.12 Management’s assertion is not supported by documentary evidence. Therefore, we maintain our findings and recommendations.

1.1.7 Third Party Payment

Observation

- 1.1.7.1 Section 6.4.1 of 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."
- 1.1.7.2 During the audit, we observed that payments amounting to US\$ 13,500 were made as DSA for participants of workshops and for other services in the name of staffs instead of the beneficiaries' names.
- 1.1.7.3 Additionally, there was no evidence that the beneficiary received said payments. **See table 4 below for details.**

Table 4: Third Party Payment

Transaction Date	Voucher Number	Description	Check Number	Amount in USD	General Comments
7/21/2022	2022/082	Mulbah K. Sannoh		13,500	Third party payment; no evidence of receipt for payments.

Risk

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

Recommendation

- 1.1.7.5 Management should ensure that payments are made directly to beneficiaries or authorized representative.
- 1.1.7.6 Going forward, Management should ensure that payments are made directly to beneficiaries or authorized representatives.

Management's Response

- 1.1.7.7 *The nature of this payment is that staff have to be present at the program or work shop to receipt their DSA. That is payment is made on the spot of the work shop in order to ensure actual attendance of staff concerned. Management took full responsibility of which the risk was reduce to the project. Please see Exhibit V*

Auditor General's Position

- 1.1.7.8 Management's assertion did not adequately address the issue raised. Going forward, procurement transactions for training activities which include catering services and DSA payments should be disaggregated. Vendors for catering services should be sourced using the required procurement method and DSA payments should be paid directly to the

beneficiaries consistent with PFMU Financial Procedures Manual. Therefore, we maintain our findings and recommendations.

1.1.8 Transaction Without Supporting Documentation

Observation

- 1.1.8.1 Section A.3 of the PFM Regulations of 2009 "(1) Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister".
- 1.1.8.2 Additionally, 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".
- 1.1.8.3 During the audit, we observed that several payments amounting to US\$119,385.67 were made without supporting documents.
- 1.1.8.4 Additionally, Management made payments amounting to US\$28,132 without adequate supporting documentations. **See tables 5 (a) and (b) below for details.**

Table 5 (a): Transaction Without Supporting Documents

Transaction Date	Voucher Number	Description	Amount US\$
7/19/2022	2022/662	The Following Individuals	15,511.54
12/22/2021	2022/308	M. Araya Sal. Dec. 2021	10,500.30
12/8/2022	2022/909	M. Araya Sal. Nov. 2022	10,500.30
4/13/2022	PRMRSP/96	Chrg on WA #013	8,724.60
4/4/2022	2022/461	E. Johnson Sal. March 2022	6,660.00
4/20/2022	2022/483	Inst fr Cap Dev't:R.Kamei	5,700.00
2/28/2022	2022/395	J. Kortee Sal. Feb. 2022	3,330.00
11/9/2022	2022/107	Victoria C. Dudley Kabbah	3,022.00
12/22/2021	2022/310	J. Taylor Sal Dec. 2021	2,700.00
3/29/2022	2022/447	J. Taylor Sal March 2022	2,700.00

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Transaction Date	Voucher Number	Description	Amount US\$
5/2/2022	2022/504	J. Taylor Sal April 2022	2,700.00
4/27/2022	2022/500	Richmars Int'l Travel Age	2,651.25
10/13/2021	2022/192	Benetta Sakpah Normah DSa	2,190.00
10/13/2021	2022/185	Desmond T. Ville DSA	2,190.00
12/9/2021	2022/292	Corina Hotel & Reality Co	2,160.00
3/29/2022	2022/448	Tormue Group of companies	2,058.00
11/17/2022	2022/115	Super Petroleum	2,034.45
8/5/2021	2022/052	United Office Supplies	1,935.50
6/8/2022	2022/574	DSA fr LICPA staff ATSWA	1,920.00
10/6/2022	2022/803	Mebratu Araya Mare DSA	1,818.00
5/30/2022	2022/551	Williams S. Harris: DSA	1,729.00
7/20/2021	2021/403	Boulevard Palace	1,687.50
12/8/2022	2022/912	Super Petroleum	1,632.51
4/15/2022	2022/477	Saksouk Shopping Center	1,470.00
7/4/2022	2022/634	Saksouk Shopping Center	1,470.00
7/7/2022	2022/648	Saksouk Shopping Center	1,470.00
4/4/2022	2022/468	Amos Gorgor Mitchell DSA	1,467.00
2/28/2022	2022/395	J. Korlon Sal. Feb. 2022	1,350.00
5/30/2022	2022/549	J. Korlon Sal. May 2022	1,350.00
9/30/2022	PRP/122	End of month chrg Sept,22	1,235.00
7/4/2022	2022/637	Liberia Revenue Authority	1,188.00
12/9/2021	2022/293	Naresh Brothers	1,004.50
9/30/2021	PRP/070	RCU Pettycash expense	1,000.00
6/16/2022	2022/594	United Office Supplies	816.85
9/28/2022	2022/781	Saksouk Shopping Center	735.00
4/30/2022	LSMFP/094	Bk chgrs fr April, 2022	667.00
12/3/2021	2022/268	Blessed Bucas Auto Serv	625.50
12/7/2021	2022/283	Paye D. Gbatu; Allowance	600.00
12/16/2021	2022/305	Lion Stationery Store	563.50
3/31/2022	2022/451	Lonestar Cell MTN	544.88
9/16/2021	2022/127	RCU vehicle maintenance	544.50
3/31/2022	2022/454	United Motor Company	499.50
11/28/2022	2022/894	Robert Sie Kamei, Jr.	406.66
5/20/2022	2022/535	Mike Z. Diakpo Petty Cash	400.00
8/5/2021	2022/047	Molley O. Kiazolu DSA	390.00
12/3/2021	2022/263	Quantum Solution, Inc.	384.00
12/7/2021	2022/286	Liberia Media & Marketing	384.00
6/10/2022	2022/579	Lion Stationery Store	344.96
3/24/2022	2022/438	Momo K. Lombeh DSA	300.00
12/9/2021	2022/294	Corina Hotel & Reality ta	240.00

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Transaction Date	Voucher Number	Description	Amount US\$
8/25/2021	2022/080	Evergreen Auto Service	229.50
9/17/2021	2022/132	Evergreen Auto Service	229.50
10/6/2021	2022/135	United Office Supplies &	205.80
12/13/2021	2022/296	Searchlight Communication	192.00
12/31/2022	PRP/133	Petty Cash Utilisation fr	186.60
4/11/2022	PRP-DLI/06	March, 2022 bank charges	150.00
2/9/2022	2022/391A	Richmars International ta	141.00
9/30/2021	PRP-DLI/03	end of month charges	125.00
9/6/2021	2022/105	Elite Bar & Restaurant ta	96.00
11/2/2022	2022/857	Expert Travel Services ta	67.64
8/19/2021	PRP-DLI/02	Bk Chrg fr AUG, 2021	65.00
5/31/2022	PRP-DLI/09	Bk chrg May, 2022	30.00
6/30/2022	PRP-DLI/10	Bk Chrg fr June,2022	30.00
7/31/2022	PRP-DLI/11	Bk chrg fr July,2022	30.00
9/30/2022	PRP-DLI/13	Bk Chrg fr Sept, 2022	30.00
9/22/2021	2022/134	Evergreen Auto Service Ta	25.50
1/27/2022	PRP-AF/05	Richmars Int'l Travel Age	15.12
11/2/2021	2022/215	Lion Stationery Store	14.40
12/7/2022	PRP-DLI/01	WAP#016 fr reimbursmen SA	12.00
8/26/2021	2022/086	Saksouk Shopping Center	4.81
Total			119,385.67

Table 5 (b): Payments without adequate supporting documentation

Transaction Date	Voucher Number	Description	Check Number	Amount US\$	Comments
11/7/2022	Institute of Tax Administ	2022/863	Bank transfer	21,332.00	No evidence of cash invoice
10/5/2022	2022/086	National Inst. for Legislat	Bank transfer	6,800.00	No evidence of cash invoice
Total				28,132.00	

Risk

- 1.1.8.5 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments cannot be assured. This may lead to misappropriation of the project's funds.
- 1.1.8.6 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

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

Recommendation

1.1.8.8 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.

1.1.8.9 Evidence of all relevant supporting documents should be adequately documented and filed to facilitate future review.

Management's Response

1.1.8.10 *Please see attached Payment Vouchers in the Box file for your consideration.*

Auditor General's Position

1.1.8.11 Management's assertion is not supported by documentary evidence. Therefore, we maintain our findings and 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\$203,263.47 were disbursed to vendors and consultants for the purchase of goods and services tax clearance, business registration certificates and bidding documents as indicated in the table below. **See tables 7 below for details.**

Table 7: Procurement Irregularities

Transaction Date	Voucher Number	Description	Check Number	Amount in US\$	Comments
4/16/2022	2022/064	Protech Soln50% Final Pmt		82,953.07	No Procurement proceedings (Bid documents)
3/22/2022	2022/428	Integrated Solution Inc.		768.00	No procurement proceedings
1/17/2022	2022/346	CICA Motors Liberia, Inc.		294.00	No Procurement proceedings (Bid documents)

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Transaction Date	Voucher Number	Description	Check Number	Amount in US\$	Comments
3/2/2022	2022/400	A. Jallah Sal. Jan & Feb	Bank transfer	8,100.00	No evidence of procurement proceeding, Unauthorized payment
8/10/2022	2022/690	A. Jallah Sal. July 2022	Bank transfer	4,050.00	No procurement proceedings, No certificate of completion
6/27/2022	2022/614	A. Jallah Sal. June 2022	Bank transfer	4,050.00	No procurement proceedings, no certificate of completion
5/25/2022	2022/538	A. Jallah Sal. May, 2022	Bank transfer	4,050.00	No procurement proceedings
7/5/2022	2022/644	E. Johnson Sal June 2022	Bank transfer	3,330.00	Procurement proceedings
2/1/2021	2022/370	E. Johnson Sal. Jan. 2022	Bank transfer	3,330.00	Unauthorized payment, no procurement proceedings; conflicting date of contract signing.
8/1/2022	2022/667	E. Johnson Sal. Jly. 2022	Bank transfer	3,330.00	Expired Contract
5/6/2022	2022/515	E. Johnson Sal. April 2022 DSA	Bank transfer	3,330.00	No procurement proceedings; conflicting date of contract signing.
12/6/2021	2022/271	E. Tetteh Final 30% Pmt	Bank transfer	9,885.00	No Procurement proceedings, no certificate of completion
11/1/2021	2022/208	J. Taylor Sal. Oct. 2021	Bank transfer	2,700.00	No procurement proceedings
7/1/2021	2022/003	KPMG	Bank transfer	8,680.00	No procurement proceedings
7/12/2021	2022/007	M Araya Sal June 2021		10,500.00	No procurement proceedings
11/15/2021	2022/231	M. Araya Sal Oct. 2021	Bank transfer	10,500.30	No procurement proceedings, no job completion certificate
3/10/2022	2022/416	M. Araya Sal. Feb. 2022	Bank transfer	10,500.30	No evidence of procurement proceedings (Consultancy)
11/7/2022	2022/858	M. Araya Sal. Oct. 2022	Bank transfer	10,500.30	No evidence of procurement

Transaction Date	Voucher Number	Description	Check Number	Amount in US\$	Comments
					proceedings (Bid documents)
8/10/2022	2022/689	M. Kiazolu Sal. July 2022	Bank transfer	4,050.00	No procurement proceedings, no certificate of completion
11/1/2021	2022/210	M. Kiazolu Sal.Oct. 2021	Bank transfer	4,050.00	No procurement proceedings
8/4/2021	2022/036	S. DasBarwa Sal Jul 2021	Bank transfer	14,312.50	No evidence of procurement proceedings (Bid documents)
Total				203,263.47	

Risk

- 1.2.1.3 Management may be non-compliant with the required procurement regulations.
- 1.2.1.4 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.
- 1.2.1.5 In the non-usage of the required procurement regulations, value for money may not be achieved.

Recommendation

- 1.2.1.6 Management should adequately comply with the required procurement regulations to ensure that value for money is achieved.

Management's Response

- 1.2.1.7 *The following consultants were hired through a competitive process in line with the World Bank Procurement Regulations for IPF Borrowers. The positions were advertised, Expressions of Interest (EOIs) received and evaluated, contracts were negotiated and signed. The consultants are:*
- *Protech Solutions*
 - *Andrew Jallah*
 - *Enoch Tetteh*
 - *Jenkins Taylor*
 - *Molley Kiazolu*
 - *Sharmistha Das Barwa*
- 1.2.1.8 *As for the Mebrahtu Araya and Eddie Johson, they were hired on a Direct Selection Basis (Single Source) wherein a request was sent to the World Bank and IDA No Objection was given for their hiring.*

1.2.1.9 Please see the respective folders for your reference. Please see Exhibit VI (10 box files)

Auditor General's Position

1.2.1.10 Management's assertion is not supported by documentary evidence. Therefore, we maintain our findings and recommendations.

1.2.2 Fixed Assets Verification

Observation

1.2.2.1 Section 9.4.2 of the PFMU Financial Procedure Manual states that "i. A FAR shall be maintained for recording all fixed assets procured or constructed from each project / program fund or donated by any other body. ii. The register shall contain detailed information concerning each asset as contained in the sample FAR. Iii. The assets shall be code-numbered for proper identification as to categories and location. iv. The assets register shall be designed to accommodate the additions and disposals of asset entries and update. v. A summary of fixed assets shall be extracted from the FAR and form part of the project management report and financial statements. vii. All movable fixed assets such as vehicles will carry the imprint of the project name".

1.2.2.2 During the fixed asset verification exercise, assets valued at \$18,585 distributed to the Ministry of Finance & Development Planning could not be physically verified. **See table 8 below for details.**

Table 8: Fixed Assets Not Verified

Description	Serial No.	Reference No.	Location	Amount in USD
Laptop (1pc)	31KVVN3	PFMRISP/MFDP GRPBU-LTP-2-JUNE-2022	GRPBU	1, 600
Projector (1 pc)	X8CC11904878	PFMRISP/MFDP GRPBU-Proj-1-JUNE-2022	GRPBU	1, 050
UPS (1pc)	3300340X3000312	PFMRISP/MFDP GRPBU-UPS-1-JUNE-2022	GRPBU	125
Dell inspiron 3511i716Gb RAM, Laptop	2JLTYJ3	PFMRISP/MTEF-LPT-2-JANUARY-27-2022	MTEF	1,450
Printer	YHG59735	PFMRISP/CAGD-PRINT-4-August-8-2022	CAGD	550
Printer	VHHVY02946	PFMRISP/CAGD-PRINT-5-August-8-2022	CAGD	550
Printer	YHG67762	PFMRISP/CAGD-PRINT-6-August-8-2022	CAGD	550
Printer	VNCR202534	PFMRISP/CAGD-PRINT-7-NOV-2-2022	CAGD	460
Monitor	3CQ121230YP3	PFMRISP/CAGD-MONI-1-NOV-2-2022	CAGD	1,490
Monitor	3CQ121230YNW	PFMRISP/CAGD-MONI-2-NOV-2-2022	CAGD	1,490

Description	Serial No.	Reference No.	Location	Amount in USD
Monitor	3CQ121230YPS	PFMRISP/CAGD-MONI-3-NOV-2-2022	CAGD	1,490
Monitor	3CQ121230YQS	PFMRISP/CAGD-MONI-4-NOV-2-2022	CAGD	1,490
Monitor	3CQ121230YP1	PFMRISP/CAGD-MONI-5-NOV-2-2022	CAGD	1,490
System Unit	4CE1242Y59	PFMRISP/CAGD-SU-1-NOV-2-2022	CAGD	1,490
System Unit	4CE1242X2X	PFMRISP/CAGD-SU-2-NOV-2-2022	CAGD	1,490
System Unit	4CE1242Y13	PFMRISP/CAGD-SU-3-NOV-2-2022	CAGD	1,490
System Unit	4CE1242XXD	PFMRISP/CAGD-SU-4-NOV-2-2022	CAGD	1,490
System Unit	4CE1242Y45	PFMRISP/CAGD-SU-5-NOV-2-2022	CAGD	1,490
Total				18, 585.00

Risk

- 1.2.2.3 Fixed asset balance may be inappropriately disclosed in the financial statements.
- 1.2.2.4 Fixed assets could be removed from the premises of the entity without authorization; misappropriated and converted to personal use or subjected to theft.

Recommendation

- 1.2.2.5 Management should ensure that the project fixed asset register is periodically updated to reflect actual details of the project assets.
- 1.2.2.6 Management should also account for fixed assets that were not verified during physical inspection of the project assets.
- 1.2.2.7 Management should conduct periodic fixed asset count and/or verification to determine the current condition and location of the project assets. Physical verification activities should be clearly documented and filed to facilitate future review.

Management's Response

- 1.2.2.8 *The assets for GRPBU were stolen. (see theft report attached) The one laptop that was purchased for MTFE is found but not yet coded. The asset purchased for the CAGD are all coded and available for verification. Please See Exhibit VII.*

Auditor General's Position

- 1.2.2.9 Management's assertion is not supported by documentary evidence nor were the assets be available for physical verification. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.3 Non-retirement of Foreign Travel

Observation

- 1.2.3.1 Section 29 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from

abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second granted with the specific written approval of the official concerned, explaining the reasons thereof”.

- 1.2.3.2 During the audit, we observed that total payments amounting to US\$ 25,011 were paid as DSA to some GoL staff for foreign travel without evidence of retirement. **See table 9 below for details.**

Table 9: Foreign Travel Without Accommodation Receipt.

Transaction Date	Voucher Number	Description	Check Number	Amount US\$	Comments
10/5/2022	2022/087	Anka K. Sumo DSA		2,770.00	No evidence of receipts for travels
3/24/2022	2022/435	Kollie U. Zayzay DSA		1,632.00	No evidence of receipts for accommodation and COVID Test fee for staff.
1/11/2022	2022/341	Stephen Kollie Perdiem		1,632.00	No evidence of receipts for accommodation and COVID Test fee
12/9/2022	2022/127	Benjamin Wilson, Jr.		2,320.00	No evidence of receipts
12/2/2022	2022/900	Momo K. Lombeh		1,582.00	No evidence of receipts
12/7/2021	2022/036	Jargbe R. Nagbe Kowo		3,375.00	No evidence of receipts for accommodation and COVID Test fee for staff.
11/9/2022	2022/103	The Attached Listed Names		11,700.00	Variance of \$450USD
Total				25,011.00	

Risk

- 1.2.3.3 Failure to retire travel advance paid as DSA could lead to mismanagement of project funds.
- 1.2.3.4 The authenticity of the transaction may be undermined.

Recommendation

- 1.2.3.5 Managements should ensure that all travel advances are adequately retired with travel settlement forms, copies of passports, ticket stubs, original copies of receipts for incidental expenditure, activities report and all other relevant supporting documents to justify the regularity of the transactions.

Management's Response

- 1.2.3.6 *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. Exhibit VIII.*

Auditor General's Position

- 1.2.3.7 Management's assertions were not supported by Section 7.13.2 of PFMU Revised Financial Procedure Manual which 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.
- 1.2.3.8 Management also did not provide Exhibit VIII as asserted by Management.

1.2.4 Status of Implementation of Prior Year's Audit Recommendations

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

Table 8: Prior Year Audit Matters Not Implemented.

No.	Findings	Observations	Recommendation/A G Position	Status of implementati on	
1.	1.1.1 Non-Remittance of Withholding Taxes	1.1.2.3 It was observed during the audit that the PFMU Management disbursed a total amount of US\$ 53,522.20 to several vendors for goods and services procured without evidence that withholding taxes were deducted and subsequently remitted to the Liberia Revenue Authority (LRA).	<i>1.1.1.11 The Project Management's response did not adequately address the audit findings. Therefore, we maintain our findings and recommendations.</i>	No evidence of implantation.	This is ongoing and we will ensure compliance
2.	1.1.2 Third Party Payment	1.1.3.2 It was observed during the audit that payments amounting to US\$ 2,821 were made as DSA for participants of workshops in the name of MFDP staffs instead of the beneficiaries' names.	1.1.3.6 The check written to Mulbah K. Sannoh represents payment of transportation allowance for participants attending at IFMIS workshop. Therefore, this transaction qualifies third party payment. Hence, we maintain our findings and recommendation.	No evidence of implantation.	Third party payment are very vital to strategic payment that are to be carry out on site by the project office
3.	1.1.3 Transactions Without Supporting Documentation	1.1.4.3 During the audit, the PFMU Management made payments amounting to US\$24,599 without adequate supporting documentation. 1.1.4.4 Additionally, several payments	1.1.4.11 We reviewed the documents submitted by Management. Therefore, we have adjusted the transactions without supporting documents to (US\$88,492.95 – 79,251.64)	No evidence of implantation.	This was resolved appropriately

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No.	Findings	Observations	Recommendation/A G Position	Status of implementati on	
		amounting to US\$63,893.95 were made without supporting documents.	US\$9,241.31 to be accounted for by Management. We therefore maintain our recommendation.		
4.	1.2.1 Misclassification of Expenditure	1.2.1.2 During the audit, it was observed that an amount of US\$1,935.50 was disbursed for the procurement of one HP laptop and one Toshiba external drive for the Project Management Unit. However, the expenditure was budgeted for under GAC component of the work plan and budget. Also, the same expenditure was recorded in the ledger under the expenditure code for the subcomponent EXPENDITURE MONITORING UNIT	1.1.1.3 We acknowledge Management's acceptance of our findings and recommendations. We will make a follow up during subsequent audit.		This was resolved appropriately during the audit and evidence submitted to the GAC
5.	1.2.3. Fixed Assets Verification	1.2.3.2 During the fixed asset verification exercise, the following discrepancies were observed: i Assets valued at \$151,984 distributed to the Ministry of Finance & Development Planning and the Public Procurement and Concession Commission could not be physically verified. Several fixed assets were recorded in the	1.2.3.9 We acknowledge Management's acceptance of our findings and recommendation. However, we will like to emphasize on the following: To date, most of the assets not seen during the physical verification exercise are yet to be made available by the auditee for inspection.	No evidence of implantation.	This is ongoing and we will ensure compliance

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No.	Findings	Observations	Recommendation / A G Position	Status of implementati on	
		<p>fixed assets register without stating the historical cost. See annexure 7 below for details.</p> <p>Several assets valued at \$2,815 distributed to the Project Management Unit at MFDP were not coded.</p>	<p>Management provision of assets after physical verification period does not guarantee Management effective control of the assets, especially where the location of the asset is unknown during the verification period. Going forward, all movement of assets should be authorized and/or updated on the assets register.</p> <p>Further, all assets verification activities should be adequately documented and filed to facilitate future review.</p>		
6.	1.2.2 Procurement Irregularities	1.2.2. During the audit, it was observed that payments totaling US\$15,119.75 were disbursed for the purchase of fuel and gasoline without adherence to the required procurement standard. Management obtained only one quotation for these transactions.	<p>1.2.2.9 On the basis of receipt of evidence for payment of US\$403 to AUTO RUN, we have adjusted our findings.</p> <p>1.2.2.10 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, responses from unaccepted vendors, bid evaluation documents, procurement committee minutes, etc. Therefore, we maintain our recommendation.</p>	No evidence of implantation.	The project is in compliance to the world Bank procurement guidelines and provided every document regarding the procurement.

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No.	Findings	Observations	Recommendation/A G Position	Status of implementati on	
7.	1.2.2 Non-Retirement of Foreign Travels	1.2.3.2 It was observed during the audit that an amount of US\$ 1,616 was paid as DSA to a staff for foreign travel without evidence of retirement.	1.2.4.8 We acknowledge the receipt of Management's supporting documents provided in exhibit VI. However, Management provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.	No evidence of implantation.	This was resolved appropriately



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Annexure 1: No evidence of withholding tax remitted.

Transaction Date	Voucher Number	Description	Check Number	Amount in US\$
7/12/2021	2022/012	Arabsoft 5% Tax		15,178.11
2/1/2022	2022/368	Donor Finance migra. tax		7,670.82
6/21/2022	2022/605	Stargate Technologies tax		4,431.20
12/22/2021	2022/318	Boulevard Palace Hti. tax		1,680.00
4/27/2022	2022/496	S. Barungi Apr. 2022 tax		1,444.44
9/29/2022	2022/784	S. Barungi Sept 2022 Tax		1,444.44
6/9/2022	2022/576	M. Araya May 2022 Tax		1,166.70
9/28/2022	2022/783	General Revenue Account		982.10
1/7/2022	2022/325	M. Kiazolu Dec. 2021 tax		450.00
9/26/2022	2022/770	A. Jallah Tax Sept. 2022		450.00
10/3/2022	2022/787	M. Kiazolu Tax Sept. 2022		450.00
11/25/2022	2022/889	M. Kiazolu Tax Nov. 2022		450.00
9/29/2021	2022/149	E. Johnson Sept. 2021 tax		370.00
11/8/2021	2022/219	E. Johnson Oct 2021 Tax		370.00
2/2/2022	2022/369	M. Lombeh Jan. 2022 tax		370.00
8/1/2022	2022/669	M. Lombeh July 2022 Tax		370.00
12/8/2022	2022/907	E. Johnson Tax Nov. 2022		370.00
11/16/2021	2022/241	Boulevard Palace Tax		336.00
1/31/2021	2022/361	J. Taylor Jan 2022 Tax		300.00
12/22/2021	2022/315	C. Zoduah Dec. 2021 Tax		300.00
12/8/2022	2022/907	C. Zoduah Tax Nov. 2022		300.00
12/8/2022	2022/907	E. George Tax Nov. 2022		200.00
12/6/2022	2022/904	General Revenue Account		187.50
9/29/2021	2022/149	J. Korlon Sept. 2021 tax		150.00
11/8/2021	2022/219	J. Korlon Oct 2021 Tax		150.00
1/25/2022	2022/353	Evergreen Auto ser. tax		52.00



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Transaction Date	Voucher Number	Description	Check Number	Amount in US\$
5/2/2022	2022/507	Jos Travel & Tour Tax		37.60
10/20/2021	2022/194	Office Idea Tax		35.60
1/18/2022	2022/349	Richmars Int'l Tax		23.80
6/8/2022	2022/572	Lion Stationery Store TAX		22.70
5/4/2022	2022/511	General Revenue Account		18.00
1/26/2022	2022/356	General Revenue Account		15.00
11/9/2021	2022/228	Saksouk Shopping Cen tax		9.64
10/4/2021	2022/159	Dolobah Printing Inc. tax		2.70
8/31/2022	2022/745	Gen Rev Account		1,737.15
8/31/2022	2022/738	Gen Rev Account		450.00
8/31/2022	2022/739	Gen Rev Account		450.00
9/19/2022	2022/760	Freebalance Tax		13,423.94
6/20/2022	2022/600	20% contract tax		9,063.22
8/31/2022	2022/727	E. Johnson Aug. 2022 Tax		3,330.00
6/10/2022	2022/582	Planet PC Tax		2,399.60
12/12/2022	2022/918	General Revenue Account		1,775.00
3/2/2022	2022/404	S. Barungi Feb. 2022 Tax		1,444.44
8/1/2022	2022/668	S. Barungi July 2022 Tax		1,444.44
3/10/2022	2022/415	M. Araya Feb. 2022 Tax		1,166.70
8/8/2022	2022/681	M. Araya July 2022 Tax		1,166.70
12/19/2022	2022/930	M. Arya Tax Dec. 2022		1,166.70
7/19/2022	2022/659	General Revenue Account		858.00
12/22/2022	2022/939	S. Barungi Tax Nov. 2022		722.22
12/6/2021	2022/276	E. Tetteh Final 30% tax		700.00
4/15/2022	2022/478	General Revenue Account		651.20
3/31/2022	2022/456	General Revenue Account		554.40
9/2/2021	2022/098	M. Kiazolu Aug. 2021 Tax		450.00



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Transaction Date	Voucher Number	Description	Check Number	Amount in US\$
10/11/2021	2022/177	M. Kiazolu Sept. 2021 Tax		450.00
12/20/2022	2022/933	M. Kiazolu Tax Dec. 2022		450.00
9/7/2021	2022/102	Tax on 10% Final pmt		397.50
8/2/2021	2022/027	M. Lombeh July 2021 Tax		370.00
11/8/2021	2022/219	J. Kortee Oct 2021 Tax		370.00
12/6/2021	2022/275	E. Johnson Nov. 2021 Tax		370.00
5/30/2022	2022/550	J. Kortee Tax May 2022		370.00
5/30/2022	2022/550	E. Johnson Tax May 2022		370.00
8/1/2022	2022/669	E. Johnson July 2022 Tax		370.00
8/1/2022	2022/669	J. Kortee July 2022 Tax		370.00
10/7/2022	2022/793	J. Kortee Tax Sept 2022		370.00
2/9/2022	2022/063	Jos travel & tour tax		326.62
8/2/2021	2022/027	C. Zoduah July 2021 Tax		300.00
9/1/2021	2022/096	C. Zoduah Aug. 2021 Tax		300.00
12/6/2021	2022/275	C. Zoduah Nov. 2021 tax		300.00
4/4/2022	2022/462	C. Zoduah March 2022 Tax		300.00
5/2/2022	2022/505	J. Taylor April 2022 Tax		300.00
5/30/2022	2022/550	C. Zoduah Tax May 2022		300.00
7/4/2022	2022/643	C. Zoduah June 2022 tax		300.00
9/26/2022	2022/768	J. Taylor Tax Sept. 2022		300.00
10/7/2022	2022/793	C. Zoduah Tax Sept 2022		300.00
10/27/2022	2022/833	J. Taylor Tax Oct. 2022		300.00
12/19/2022	2022/926	J. Taylor Tax Dec. 2022		300.00
9/2/2022	2022/752	General Revenue Account		274.60
11/17/2022	2022/117	General Revenue Account		228.16
8/2/2021	2022/027	E. George July 2021 Tax		200.00
12/6/2021	2022/275	E. George Nov. 2021 Tax		200.00



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Transaction Date	Voucher Number	Description	Check Number	Amount in US\$
4/4/2022	2022/462	E. George March 2022 Tax		200.00
7/4/2022	2022/643	E. George June 2022 tax		200.00
11/15/2021	PRP/083	Pmt fr Vendor tax		180.00
9/20/2022	2022/762	DD's Kitchen TAX		162.50
12/6/2021	2022/275	J. Korlon Nov. 2021 Tax		150.00
4/4/2022	2022/462	J. Korlon March 2022 Tax		150.00
5/30/2022	2022/550	J. Korlon Tax May 2022		150.00
8/17/2022	2022/710	J. Korlon July 2022 Tax		150.00
2/2/2022	2022/373	Orange Lib:Internet tax		97.82
11/22/2021	2022/257	Lion Stationery Store tax		94.00
9/7/2021	2022/102	Tax on 10% Final pmt		78.96
10/10/2022	2022/810	Saksouk shopping tax		69.08
10/10/2022	2022/810	General Revenue Account		51.76
11/22/2021	2022/257	Super Petroleum Tax		45.60
12/6/2021	2022/034A	General Revenue Account		40.53
9/7/2021	2022/102	Tax on 10% Final pmt		31.66
9/16/2022	2022/758	Super Petroleum tax		24.00
10/21/2022	2022/824	Super Petroleum Tax		24.00
12/8/2021	2022/291	General Revenue Account		24.00
10/5/2021	2022/162	General Revenue Account		22.20
9/28/2021	2022/142	Super Petroleum Tax		20.67
4/27/2022	2022/502	General Revenue Account		20.55
8/19/2022	2022/721	General Revenue Account		20.44
10/31/2022	2022/849	General Revenue Account		19.84
12/8/2021	2022/291	General Revenue Account		18.00
7/5/2022	2022/642	General Revenue Account		18.00
6/27/2022	2022/618	General Revenue Account		17.99



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 For the fiscal period ended December 31, 2022

Transaction Date	Voucher Number	Description	Check Number	Amount in US\$
7/7/2022	2022/649	General Revenue Account		16.50
8/26/2021	2022/086	Alley Printing Press Tax		15.00
10/31/2022	2022/849	General Revenue Account		15.00
9/9/2021	2022/115	Dennis H. Yollah Bus. tax		8.59
8/10/2021	2022/059	Lion Stationery Store Tax		5.12
7/5/2022	2022/642	General Revenue Account		4.00
8/18/2022	2022/711	General Revenue Account		4.00
2/3/2022	2022/059	Lion Stationery Store Tax		2.14
10/27/2021	2022/203	General Revenue Account		2.00
10/4/2021	2022/159	Saksouk Shopping Center t		12.93
10/4/2021	2022/159	Joekollie Holding comp. t		25.76
9/26/2022	2022/777	EEDMS Rollout to 25 MACs		3,000.00
3/16/2022	2022/424	Saksouk Shopping Cent. TA		30.00
Total				96,751.58

