



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT

**On the Financial Statement Audit of the Regional
Disease Surveillance Systems Enhancement
(REDISSE) PHASE II Project: P159040 -
(IDA59690)**



**For the eighteen (18) months ended December 31,
2022**

June 2023

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

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ACRONYMS USED

Acronyms/Abbreviations/Symbol	Meaning
AFP	Audit Focal Person
AG	Auditor General
APA	Assistant Project Accountant
CCC	Community Care Center
CGMA	Chartered Global Management Accountant
CPA	Certified Public Accountant
CRT	County Response Team
FS	Financial Statements
GAC	General Auditing Commission
GoL	Government of Liberia
REDISSE	Regional Disease Surveillance Systems Enhancement
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
MOH	Ministry of Health
PDO	Project Development Objective
PFMU	Project Financial Management Unit
PIM	Project Implementation Manual
PIU	Project Implementation Unit
PMT	Project Management Team
SPA	Senior Project Accountant

June 30, 2023

Dr. Wilhelmina Jallah
Minister
Ministry of Health
Republic of Liberia

Dear Dr. Jallah:

**RE: AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENT AUDIT OF THE
REGIONAL DISEASE SURVEILLANCE SYSTEMS ENHANCEMENT (REDISSE) PHASE II
Project**

Opinion

We have audited the accompanying financial statements of the Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II Project for the eighteen (18) months ended December 31, 2022 financed by IDA59690 which comprises the Statement of Receipts and Payments, Statement of Comparison of Budget and Actual Amounts and a summary of other accounting policies and explanatory notes.

In our opinion, the accompanying financial statements IDA59690 present fairly, in all material respects, the Statement of Receipts and Payments for the eighteen (18) months ended December 31, 2022, Statement of Comparison of Budget and Actual Amounts and a summary of other accounting policies and other explanatory notes for the eighteen (18) months ended December 31, 2022 in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting.

Basis for Opinion

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements Section of our report. We are independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to our audit of the financial statements in accordance with the World Bank guideline and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility

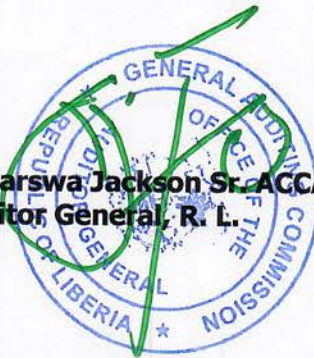
Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS Cash Basis, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters

related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so. The RESISSE Project Management is responsible for overseeing the Project's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



Monrovia, Liberia
June 2023

FINANCIAL STATEMENTS
GRANT NO: IDA 59690

Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II Project
Project Financial Management Unit (PFMU)

Statement of Receipts and Payments
For the Eighteen (18) Months Ended December 31, 2022

	Notes	January 1, 2022 To December 31, 2022	July 1, 2021 To December 31, 2021	July 1, 2020 To June 30, 2021	Cumulative
		US\$	US\$	US\$	US\$
Receipts:					
IDA 59690	4	1,262,168	591,739	5,392,859	11,936,108
Funds Returned IDA 59690		-	-	-	-
Total Receipts		1,262,168	591,739	5,392,859	11,936,108
Payments:					
Surveillance & Information Systems	5	599,554	-	55,910.01	1,293,930.86
Strengthening of Laboratory Capacity	6	6,661	8,954	378,044.06	1,107,480.24
Preparedness & Emergency Response	7	154,746	82,734	3,774,664.70	5,284,184.27
Human Resource Management for Effective Disease Surveillance & Epidemic Preparedness	8	132,570	296,055	320,693.18	893,250.58
Institutional Capacity Building Project Management, Coordination & Advocacy	9	631,853	335,502	599,378	3,047,549
Total Payment		1,525,384	723,245	5,128,690	11,626,395
Excess of Receipts over pmts./ (Pmts. over Receipts)		(263,216)	(131,506)	264,169	309,713
Fund Balance at the beginning		542,838	674,344	410,175	-
Cumulative fund balance		279,622	542,838	674,344	309,713

The notes on page 9 to 14 are integral parts of these reports

**Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II Project
Statement of Comparison of Budget and Actual Amounts
For the eighteen (18) months ended December 31, 2022**

12. Activities within components	Project Allocation US\$	Annual Budget US\$	Actual Expenditure US\$	Variance US\$
Surveillance & Information Systems	1,616,960	1,119,395	599,554	519,841
Strengthening of Laboratory Capacity	2,501,860	969,379	15,615	953,764
Preparedness & Emergency Response	4,111,138	1,120,054	237,480	882,573.75
Human Resource Management for Effective Disease Surveillance & Epidemic Preparedness	2,920,543	727,750	428,625	299,125
Institutional Capacity Building Project Management, Coordination & Advocacy	5,349,499	2,485,034	967,355	1,517,679
Total	<u>16,500,000</u>	<u>6,421,612</u>	<u>2,248,629</u>	<u>4,172,983</u>

The notes on page 9 to 14 are integral parts of these reports

GRANT NO: IDA 59690

**Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II Project
Project Financial Management Unit (PFMU)**

**Statement of Fund Balance and Cash Status
For the eighteen (18) months ended December 31, 2022**


	January 1, 2022 To December 31, 2022 US\$	July 1, 2021 To December 31, 2021 US\$	July 1, 2020 To June 30, 2021 US\$
A. FUND BALANCE			
Balance as at the beginning	542,838	674,344	410,175
Add: Total Receipts during the period	1,262,168	591,739	5,392,859
Total fund available for operations	1,805,006	1,266,083	5,803,034
Less: Total payments during the period	1,525,384	723,245	5,128,690
Add: Undisbursed Claims			
Balance of project funds at end of the year	279,622	542,838	674,344
B. CASH STATUS			
Cash on hand		-	-
Cash at bank	279,622	542,838	674,344
Total cash on hand and in bank	279,622	542,838	674,344
Different between A and B	-	-	-


GRANT NO: IDA 59690

**Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II Project
 Project Financial Management Unit (PFMU)**

**Statement of Financial Position
 For the eighteen (18) months ended December 31, 2022**

	January 1 2022 To December 31, 2022 US\$	July 1, 2021 To December 31, 2021 US\$	July 1, 2020 To June 30, 2021 US\$
Assets			
Cash and cash equivalent	279,622	542,838	674,344
Total Assets	279,622	542,838	674,344
Fund Balance			
Grant	279,622	542,838	674,344
Salary Control (Unpaid health workers)	-	-	-
Accumulated Fund Balance	279,622	542,838	674,344


 June 30, 2023
Papin Daniels, Jr.
 Director, Donor Financed Projects
 PFMU, MFDP


 30/June/23
Sonpon Blamo Sieh
 Technical Coordinator
 REDISSE - MOH


 06/30/23
Matthew T.K. Flomo
 Project Coordinator
 MOH

The notes on page 9 to 14 are integral parts of these reports



NOTES TO THE FINANCIAL STATEMENTS

1. Background and Information of the Project

With support from the International Development Association; the Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II – project is to strengthen: i. national and regional cross-sectoral capacity for collaborative disease surveillance and epidemic preparedness in West Africa, thereby addressing systemic weaknesses within the animal and human health systems that hinder effective disease surveillance and response; and ii. In the event of Eligible Emergency, to provide immediate and effective response to said Eligible Emergency. The World Bank approved the REDISSE Project on May 16, 2017 with a grant amount of US\$15,000,000.00

The project constitutes the second phase of the Program and consists of the following parts:

Part 1 Support Surveillance and Information Systems

Carrying out of a program aimed at strengthening the human and animal disease surveillance systems of the Participating Countries and developing regional interconnected human and animal platforms to promote collective action, cross-border and cross-sectoral collaboration in surveillance and encompassing the provision of goods, consultants' services and training and the financing of operational costs as required for.

Part 2 Strengthening of Laboratory Capacity Preparedness and Emergency Response

Carrying out of a program aimed at: I strengthening the existing networks in the Participating Countries of efficient, high quality, accessible public health and veterinary, Laboratories for the diagnosis of infections human and animal disease: and II. Establishing by WAHO of a regional networking platform to improve collaboration for laboratory investigation and strengthen the necessary linkages of public health laboratory networks with existing private laboratory networks to improve laboratory practices across countries in the West Africa region, ensuring such laboratory networks are cost-efficient and properly integrate disease surveillance thereby complying with the provision of works, goods, consultant's services and Training and the financing of Operational Costs as required for.

Part 3 Human Resource Management for Effective Disease Surveillance and Epidemic preparedness

Carrying out of a program in support of national and regional efforts to enhance infectious disease outbreak preparedness and response capacity by improving local, national and regional capacities to prepare for disease outbreaks and other forms of public health emergencies in humans and animals, and to respond effectively to disease outbreak threats (including the resulting mortality risks posed by infectious diseases), and involving the development of adequate policies, legislation and detailed operational planning for early response mechanisms and multidisciplinary rapid response teams at both national and regional level, and encompassing the provision of goods, consultant' services and training and the financing of operational costs as required for.

Part 4 Human Resource Management for Effective Disease Surveillance and Epidemic Preparedness

Development of the recipient's institutional capacity for planning and managing continuing workforce training, leveraging on existing training structures and programs across countries on the West Africa region, through the provision of goods, consultants' services and training and the financing of operational cost as required.

Part 5 Institutional Capacity Building, Project Management, Coordination and Advocacy

Provision of holistic support for project management, including its fiduciary aspects, monitoring (including of safeguard mitigation measures) and evaluation, knowledge generation and management, communication, as well as for critical cross cutting institution support in the participating countries and at WAHO and RACHC, and encompassing the provision of works, goods, consultants' services and training and the financing of Operational costs as required

2. Use of Grant proceeds

The table below sets out the activities to be financed out of grant proceeds, the allocation of the amounts of the grant to each activity is shown below:

Activities	Amount of Grant Allocated US\$
Surveillance and Information Systems	1,616,960
Strengthening of Laboratory Capacity	2,501,860
Preparedness and Emergency Response	4,111,138
Human Resource Management for Effective Disease Surveillance & Epidemic Preparedness	2,920,543
Institutional Capacity Building Project Management, Coordination and Advocacy	5,349,499
Total	<u>16,500,000</u>

All categories of expenditure shown in these financial statements are fully financed based on the percentage below:

IDA Grant	% of Expenditure
	<u>100</u>
Total	<u>100</u>

3. Significant Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with the Cash Base for International Public Sector Accounting Standards (IPSAS) and in the manner required by the Project Grant Agreement as required by the World Bank's Operating Policies and Procedures and PFMU's Financial Management Manual.

Reporting Currency

Financial reports have been presented in United States Dollars. Transactions denominated in other currencies are translated into United States Dollars and recorded at the rate of exchange ruling at the date of transactions. Balance denominated in other currencies are translated into United States Dollars at the rate of exchange prevailing on the reporting date.

Loan Receipts

Loan from donors for the REDISSE Project is recognized and reported in the Statement of Receipts and Payments as income when received and held in a bank account called designated income account for disbursement purposes. All payment for the REDISSE Project and activities are made from the designated account.

Cash and bank balances

Cash consist of cash in hand and balance at bank.

Recognition of expenditure

All expenditures are expensed whether they are revenue or capital in nature and income is recognized when funds are received from the World Bank.

TAX

The project is 100 percent inclusive of tax. Taxes are withheld on consumables and vendors.

IDA Grant

	January 1, 2022 To December 31, 2022	July 1, 2021 To December 31, 2021	July 1, 2020 To June 30, 2021	Cumulative
4. Grant Receipt				
	US\$	US\$	US\$	US\$
IDA Credit 59690	1,262,168	591,739	5,392,859	11,191,778
IDA 59690-Direct Payment	-	-	-	744,330
Total	1,262,168	591,739	5,392,859	11,936,108
	January 1, 2022 To December 31, 2022	July 1, 2021 To December 31, 2021	July 1, 2020 To June 30, 2021	Cumulative
5. Surveillance and Information Systems				
Support Coordinated Community-level Surveillance Systems and Processes	110,496	-	-	580,062
Develop Capacity for interoperable surveillance and reporting systems	12,240	-	-	12,240
Establish an early warning system for infectious disease trends prediction	476,818	-	55,910	701,629
Sub Total	599,554	-	55,910	1,293,931
6. Strengthening of Laboratory Capacity				
Review, Upgrade and Network Laboratory	6,581	8,954	372,482	671,592
Improve Data Management and Specimen Management Systems	-	-	-	378,000
Enhance Regional Reference Laboratory	80	-	5,562	57,888
Sub total	6,661	8,954	378,044	1,107,480
7. Preparedness and Emergency Response				
Enhance Cross Sectoral Coordination and Response	5,310	10,700	81,810	170,071
Strengthen Capacity for emergency response	148,136	21,634	203,252	720,506

Strength Capacity for emergency response	1,300	50,400	3,489,603	4,393,607
Sub total	154,746	82,734	3,774,665	5,284,184
8. Human Resource Management for Effective Disease Surveillance & Epidemic Preparedness				
Healthcare Workforce Mapping, Planning & Recruitment	2,160	6,670	175,704	273,315
Enhance Health workforce Training, Motivation & Retention	130,410	289,385	144,989	619,736
Sub total	132,570	296,055	320,693	893,251
9. Institutional Capacity Building Project Management, Coordination & Advocacy				
Project Coordination, fiduciary Management, M&E, data generation	631,853	335,502	599,378	3,047,549
Sub total	631,853	335,502	599,378	3,047,549
10. Cash Receipts through grant and other sources				
IDA Grant	1,262,168	591,739	5,392,859	11,936,108
11. Cash Paid				
Surveillance and Information Systems	599,554	-	55,910	1,293,931
Strengthening of Laboratory Capacity	6,661	8,954	378,044	1,107,480
Preparedness and Emergency Response	154,746	82,734	3,774,666	5,284,184
Human Resource Management for Effective Disease Surveillance & Epidemic	132,570	296,055	320,693	893,251
Institutional Capacity Building Project Management, Coordination & Advocacy	631,853	335,502	599,378	3,047,549
Total Payments	1,525,384	723,245	5,128,691	11,626,395

Regional Disease Surveillance Systems Enhancement (REDISSE) Phase II Project
GRANT NO: IDA 59690
Project Designated Account Statement
For the Eighteen (18) Months Ended December 31, 2022

Account No. 001USD21322306001 & 1602003426
Account Type: Current Account
Depository Bank: LBDI & CBL
Address: 9th Street, Sinkor & Ashmun Street
Monrovia, Liberia

Account No. 6101714182
Account Type: Current Account
Depository Bank: Eco Bank Liberia Ltd
Address: 11th Street, Sinkor
Monrovia, Liberia

	January 1, 2022 To December 31, 2022 US\$	July 1, 2021 To December 31, 2021 US\$	July 1, 2020 To June 30, 2021 US\$
Grant Received	1,262,168	591,739	5,392,859
Total Grant Income Reported	1,262,168	591,739	5,392,859
Less: Amount spent	1,525,384	723,245	5,128,690
Add balance at the beginning of the year	<u>542,838</u>	<u>674,344</u>	<u>410,175</u>
Balance as at December 31, 2022	279,622	542,838	674,344
Closing Balance Consist of:			
IDA Designated A/C (Central Bank of Liberia)	-	-	-
Operation A/C LBDI	-	-	-
Cash on Hand Petty Cash	1,219	1,221	969
IDA Designated A/C Eco Bank	278,403	541,617	673,375
	<u>279,622</u>	<u>542,838</u>	<u>674,344</u>