

**Management Letter**

**On the Financial Statement Close-Out Audit of the Youth Entrepreneurship &  
Employment Project (YEEP)**

*For the period July 1, 2021 to December 31, 2021*



**Promoting Accountability of Public Resources**

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

**Monrovia, Liberia**  
June 2023

## TABLE OF CONTENTS

<b>1</b>	<b>DETAILED FINDINGS AND RECOMMENDATIONS</b> .....	<b>6</b>
<b>1.1</b>	<b>FINANCIAL ISSUES</b> .....	<b>6</b>
1.1.1	Signing Date of the Financial Statements not Specified.....	6
1.1.2	Variance between Drill/General Ledger and Trial Balance figure .....	7
1.1.3	Undisclosed Reporting Period .....	8
1.1.4	Failure to withhold and Remit Taxes .....	9
1.1.5	Non-disclosure of Schedule of Commitments .....	12
1.1.6	Payments Made to Third-Party .....	14
<b>1.2</b>	<b>Administrative Related</b> .....	<b>15</b>
1.2.1	No Evidence of In -Kind Contribution .....	15
1.2.2	Irregularities Associated with Fixed Assets.....	16





### ACRONYMS USED

Acronyms/Abbreviations/Symbol	Meaning
AFP	Audit Focal Person
AG	Auditor General
CGMA	Chartered Global Management Accountant
CPA	Certified Public Accountant
CSC	County Steering Committee
ED	Executive Director
FS	Financial Statements
GoL	Government of Liberia
IFR	Interim Financial Reports
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
MOYS	Ministry of Youth and Sport
NCCC	Nimba County Community College
No.	Number
N/A	Not Applicable
P	Professional
PDO	Project Development Objectives
PFM	Project Financial Manual
POM	Project operational Manual
QPR	Quarterly Progress Report
Qty	Quantity
SOE	Statement of Expenditures
ToR	Term of Reference
USD	United States Dollars
YEEP	Youth Entrepreneurship & Employment Project



June 30, 2023

Hon. Dester Zeogar Wilson  
**Minister**  
Ministry of Youth and Sports  
Monrovia, Liberia

Dear Hon. Wilson:

**Re: Management Letter on the Audit of the Youth Entrepreneurship & Empowerment Project for the period July 1, 2021 to December 31, 2021.**

The Audit of the Financial Statements of the Youth Entrepreneurship & Employment Project (YEEP) for the period July 1, 2021 to December 31, 2021 was commissioned by the Auditor-General (AG) under AG's mandate as provided for in Section 2.1.3 of the GAC Act of 2014 as well as the Audit Engagement Terms of Reference (ToR).

**INTRODUCTION**

The audit of the Youth Entrepreneurship & Employment Project (YEEP) year ended for July 1, 2021 to December 31, 2021 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during 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.

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

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

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

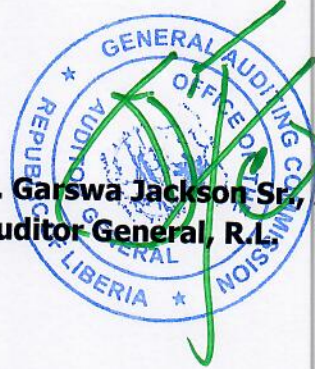


The audit findings which were identified during the course of the audit are included below.

**APPRECIATION**

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Youth Entrepreneurship & Employment Project (YEEP) and other individuals and businesses who contributed to the success of this audit. The audit findings which were identified during the course of the audit are included below:

**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 Signing Date of the Financial Statements not Specified

##### Observation

1.1.1.1 Paragraph 1.4.5. of the IPSAS Cash basis reporting framework states "An entity shall disclose the date when the financial statements were authorized for issue and who gave the authorization. If another body has the power to amend the financial statements after issuance, the entity shall disclose that fact.

1.1.1.2 Regulation I.11. of the PFM Act of 2009 as amended and restated 2019 -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.

1.1.1.3 During the audit, we observed that the financial statements signed by the Director of Donor Funded Projects of the PFMU, MFDP and the Project Coordinator did not specify the actual date the document was prepared and signed.

##### Risk

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

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

##### Recommendation

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

##### Management's Response

1.1.1.7 *This was earlier communicated and was also resolved in the revised financial statement. Please See attached Exhibit I.*

##### Auditor General's Position

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



## 1.1.2 Variance between Drill/General Ledger and Trial Balance figure

### Observation

- 1.1.2.1 Paragraph 1.5.2 of the Cash Basis IPSAS as adopted by the Government of Liberia 2009 requires that financial statements shall present information that is:
- Understandable;
  - Relevant to the decision-making and accountability needs of users;
  - Reliable in that it: 1(i) Represents faithfully the cash receipts, cash payments and cash balances of the entity and the other information disclosed; 1(ii) Is neutral, that is, free from bias; and 1(iii) Is complete in all material respects.
- 1.1.2.2 Additionally, Paragraph 1.3.33 5, of the IPSAS cash basis of accounting requires the maintenance of complete and accurate accounting records during the reporting period is essential for timely production of the general-purpose financial statement.
- 1.1.2.3 Regulation O.24 of the PFM Act of 2009 as amended and restated 2019 states "(1) A Head of Government Agency shall ensure that his accounts are properly maintained and are correct at all times. (2) A Head of Government Agency shall, in relation to sub-regulation (1) appoint an officer who shall examine and check daily, all entries in cash books and other books of account, the counterfoils or copies of receipts or original documents to verify the correctness of the transactions.
- 1.1.2.4 During the audit, we observed that the drill/general ledger reported expenditures amounting to US\$13,110.00, while the trial balance reported expenditures amounting to US\$18,895.00, resulting to a variance of US\$5,785.00. **See table 1 and Annexure 1a, 1b & 1c for details.**

**Table1: Variance between Drill/Ledger and Trial Balance figure**

Accounts	Drill/General Ledger	Trial Balance	Variance ( D)
	(A)	(B)	D=(A-B)
	US\$	US\$	US\$
DSA, Hotel & Accomodation	2,110.00	6,895.00	4,785.00
National Project Coordinator	5,000.00	6,500.00	1,500.00
Project accountant	6,000.00	5,500.00	-500.00
<b>TOTAL</b>	<b>13,110.00</b>	<b>18,895.00</b>	<b>5,785.00</b>

### Risk

- 1.1.2.5 Expenditures and subsequently the financial statements may be misstated.
- 1.1.2.6 The completeness and accuracy of expenditures and the financial statements may not be assured.

### Recommendation

- 1.1.2.7 Management should perform a reconciliation between the drill/general ledger and the trial



balance. Variances identified should be investigated and adjusted where applicable in a timely manner. The financial statements should also be subsequently adjusted.

- 1.1.2.8 Management should ensure that the amounts reported in the trial balance reconcile to the amount in the drill/ledger.
- 1.1.2.9 Going forward, Management should ensure transactions posted by a junior staff are reviewed and approved by senior personnel before the transactions appear in the drill/general ledger.
- 1.1.2.10 Further, an automated linkage should be created between the drill/general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

#### **Management's Response**

- 1.1.2.11 *A clear understanding of the workings of our accounting software as designed and utilized for the accounting of donor projects would have provided a clear understanding to the auditor before making this above assertion. In our accounting system, the drill down/ledger pulls financial information from the analysis codes while the trial balance pulls from individual ledger codes. The expenditures in the drill down are pulling from components while the trial balance shows individual activity expenditures. Thus, comparing them, as the auditor did, would obviously lead to variances.*

#### **Auditor General's Position**

- 1.1.2.12 Management's assertion did not adequately address the issue raised. The classification of transactions in the Drill/General Ledger including account codes should be consistent with the classification and coding of the trial balance to facilitate reconciliation, comparability, fair presentation and transparency. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.1.3 Undisclosed Reporting Period**

#### **Observation**

- 1.1.3.1 Paragraph 1.4.1 of the 2017 revised Cash Basis IPSAS, requires that general purpose financial statements shall be presented at least annually. When, in exceptional circumstances, an entity's reporting date changes and the annual financial statements are prepared for a period longer or shorter than one year, an entity shall disclose in addition to the period covered by the financial statements:
- a) the reason(s) for period other than one year being used; and
  - b) the fact that comparative amounts may not be comparable
- 1.1.3.2 During the audit, we observed that the financial statements were prepared for a period other than one year without explanatory notes for the reason(s) thereto.
- 1.1.3.3 Additionally, we observed that Management did not disclose that the amounts for prior



period (July 1, 2020 to June 30, 2021) and current period (July1, 2021 to December 31, 2021) figures may not be comparable due to the change in the reporting period.

**Risk**

1.1.3.4 Comparability, understandability, reconciliation and decision making of users of the financial statements may be impaired.

1.1.3.5 Fair presentation and full disclosure may be impaired.

**Recommendation**

1.1.3.6 Management should facilitate full and adequate disclosures in the notes to the financial statements consistent with Paragraph 1.4.1 of the 2017 Revised Cash Basis IPSAS.

**Management's Response**

1.1.3.7 *This was earlier communicated and was also resolved in the revised financial statement. Please See attached Exhibit I .*

**Auditor General's Position**

1.1.3.8 We acknowledge Management's acceptance of our findings and recommendations and subsequent adjustments of the financial statements.

**1.1.4 Failure to withhold and Remit Taxes**

**Observation**

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

1.1.4.2 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".

1.1.4.3 Section 91. (a) of the revised Revenue Code of 2011 states that; A person required under the provisions of this Code or regulations hereunder to withhold, collect, segregate, account for, or pay over any tax or other revenues of the Republic and who knowingly fails to do so commits a misdemeanor. Upon conviction, in addition to any other sanctions that may be provided by law, the person is subject to a fine of not more than \$50,000.00, imprisonment for not more than one year, or both.



1.1.4.4 During the audit, we observed that Management did not withhold and remit taxes on staff salaries amounting to US\$51,200.00 to the Liberia Revenue Authority (LRA). **See Table 2 for details.**

**Table 2: Failure to withhold and Remit Taxes**

No	Transaction Date	PV No.	Payee	Description	Check No.	Base Amount
1	25-Nov-21	PV No. MYS-YEEP/2022/020	Gbolu L. F. Morris	Payment as remuneration for the months of October & November, 2021 as per documents attach under the YEEP-FAPA.	798529	1,000.00
2	10-May-21	PV No. MYS-YEEP/2022/014	Gbolu L. F. Morris	Payment as remuneration for the months of January & September, 2021 as per documents attach under the YEEP-FAPA.	77798580	4,500.00
3	7-Sep-21	PV No. MYS-YEEP/2022/009	George Fabio Collins	Payment as remuneration for the months of April, May and July & August, 2021 as per documents attach under the YEEP-TSF.		4,300.00
4	4-Aug-21	PV No. MYS-YEEP/2022/005	George Fabio Collins	Payment as remuneration for the months of April, May and June, 2021 as per documents attach under the YEEP-TSF.		6,450.00
5	3-Aug-21	PV No. MYS-YEEP/2022/003	George Fabio Collins	Payment as remuneration for the months of January, february and march 2021 as per documents attach under the YEEP-TSF.		6,450.00
6	30-Dec-21	PV No. MYS-YEEP/2022/022	Gbolu L.F. Morris	Payments as remuneration for the month of December 2021 as per documents attached under the YEEP/FAPA.	798583	500.00
7	15-Dec-21	PV No. MYS-YEEP/2022/011	Sharon S. Blah	Payments as remuneration for the month of December 2021 as per documents attached under the YEEP/TSF.		1,800.00
8	11/2/2021	PV No. MYS-YEEP/2022/010	Sharon S. Blah	Payments as remuneration for the month of Octo . 2021 as per documents attached under the YEEP/TSF.		1,800.00
9	8/3/2021	PV No. MYS-YEEP/2022/002	Sharon S. Blah	Payments as remuneration for the month of March 2021 as per documents attached under the YEEP/TSF.		2,700.00
10	8/4/2021	PV No. MYS-YEEP/2022/006	Sharon S. Blah	Payments as remuneration for the month of April, May and June 2021 as per documents attached under the YEEP/TSF.		2,700.00
11	9/7/2021	PV No. MYS-	Sharon S. Blah	Payments as remuneration for the month of July & August 2021 as per documents		1,800.00



No	Transaction Date	PV No.	Payee	Description	Check No.	Base Amount
		YEPP/2022/007		attached under the YEPP/TSF.		
12	9/7/2021	PV No. MYS- YEPP/2022/008	Dahnu Mianyen	Being salary for the months of July & August 2021.		4,300.00
13	8/4/2021	PV No. MYS- YEPP/2022/004	Dahnu Mianyen	Being salary for the months of April, May & June 2021.		6,450.00
14	8/3/2021	PV No. MYS- YEPP/2022/001	Dahnu Mianyen	Being salary for the months of January, February & March 2021.		6,450.00
						51,200.00

### Risk

- 1.1.4.5 Failure to withhold and remit taxes withheld, may deny the Government of Liberia of much needed tax revenue.
- 1.1.4.6 Management may be non-compliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result into penalties for late payment and failure to pay.
- 1.1.4.7 Non-remittance of withholding taxes may lead to overstatement of the cash book and subsequently the financial statements.

### Recommendation

- 1.1.4.8 Management should provide substantive justification for not withholding and remitting withholding taxes to the LRA.
- 1.1.4.9 Management should facilitate full remittance of withholding taxes to the LRA in keeping with Sections 91 and 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.1.4.10 Going forward, Management should withhold all taxes and facilitate full remittance of same to the General Revenue Account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011. Evidence of remittance of withholding taxes including flag receipts and other related records should be adequately documented and filed to facilitate future review.

### Management's Response

- 1.1.4.11 *Enshrined in the provisions embedded in the General Conditions of the Loan and Grant Agreements signed by the Government of Liberia and the African Development Bank (AfDB) is the agreement that all AfDB projects within the territory of Liberia shall not be*



liable to tax deduction. Specifically, section 11.02 on taxes states that " the principal, interest, and other charges on the Loan shall be paid without any deduction and shall be exempt from any taxes imposed under the legislation of the Borrower or the Guarantor in its territory". From these and other provisions, all AfDB projects financially managed by the PFMU, YEEP included, have historically been processed without the deduction and remittance of taxes as enshrined within the aforementioned agreement. **Please see attached Exhibit III: General Conditions Applicable to ADB LA and GA-Sovereign Entities).**

#### **Auditor General's Position**

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

#### **1.1.5 Non-disclosure of Schedule of Commitments**

##### **Observation**

- 1.1.5.1 Regulation B 26 of the PFM Act of 2009 as amended and restated 2019 states (1) In accordance with section 27 of the Public Financial Management Act 2009, at the close of the fiscal year, funds released to a government agency which have not been spent shall be the balance of appropriation and the head of government agency shall submit a statement of undischarged commitments, within 15 working days after the end of the fiscal year to the Minister..
- 1.1.5.2 (2) Any unpaid balances on commitments will also lapse at the end of the year, unless goods and services have already been delivered, in which case, settlement must be made within 90 days of the end of the fiscal year.
- 1.1.5.3 (3) A head of government agency shall furnish the Minister with a schedule of un[1]discharged commitments which may be properly carried forward together with unexpended balances of the previous year's appropriation that are available to finance their discharge.
- 1.1.5.4 Paragraph 1.3.27 of the 2017 revised IPSAS Cash Basis Accounting framework states "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 other information disclosed in the financial statement that is:
    - i) complete;
    - ii) neutral; and
    - iii) free from material error;



- d) Comparable;
- e) Timely; and
- f) Variable constraint on information included in financial statements is that it is material, satisfies cost-benefits assessment, and achieve an appropriate balance between the qualitative characteristics identified in (a) to (f) above.

1.1.5.5 Paragraph 7.10 of the Project Implementation Manual (PIM) on financial reporting requires a schedule of commitments/contracts and disclosures of outstanding commitments and assets as memoranda to the financial statements.

1.1.5.6 During the audit, we observed that Management disclosed on the face of the financial statements total commitments amounting to US\$11,603.00. However, the schedule of commitments was not disclosed in the notes to the financial statements. **See table 3 for details.**

**Table 3: Undisclosed of Commitments**

No.	Date	Voucher/reference #	Payee	Expenditure description	Amount per ledger
4	22-Mar-22	PV No. MYS-YEEP/2022/027A	Molly K. Koisee	Being 40% of independent national M&E Consultant as per document attached under the the YEEP project.	5,800.00
5	2-Feb-22	PV No. MYS-YEEP/2022/026	FM Group of Companies	Being vehicle rental services provided to the PIU under the YEEP Project-FAPA.	1,750.00
6	2-Feb-22	PV No. MYS-YEEP/2022/025	Raj Enterprise Inc.	Payment for communication cards for the period january, - february 2022 under the YEEP - FAPA Project.	800.00
7	2-Feb-22	PV No. MYS-YEEP/2022/025	Raj Enterprise Inc.	Payment for communication cards for the period October - December 2021 under the YEEP - FAPA Project.	1,200.00
8	2-Feb-22	PV No. MYS-YEEP/2022/012	Raj Enterprise Inc.	Payment for communication cards for the period July - December October - december 2021 under the YEEP - FAPA Project.	2,053.00
<b>TOTAL</b>					<b>11,603.00</b>

**Risk**

1.1.5.7 Fair presentation and full disclosure may be impaired.

1.1.5.8 Failure to include the details of commitment schedules in the notes to the financial statements may deny users of the financial statements information needed to make informed decisions.



**Recommendation**

- 1.1.5.9 Management should adjust the financial statements to include the details of commitment schedules in the notes to the financial statements.
- 1.1.5.10 Going forward, Management should facilitate full and adequate disclosures in the notes to the financial statements consistent with Paragraph 7.10 of the Project Implementation Manual (PIM).

**Management's Response**

- 1.1.5.11 *This was an inadvertent oversight during the preparation of the financial statements. We have revised and include the schedule of commitments in the financial statements as attached. **Please see attached Exhibit I.***

**Auditor General's Position**

- 1.1.5.12 We acknowledge Management's acceptance of our findings and recommendations and subsequent adjustments of the financial statements.

**1.1.6 Payments Made to Third-Party**

**Observation**

- 1.1.6.1 Regulation B. 28 of the PFM Act of 2009 as amended and restated 2019 states "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment."
- 1.1.6.2 Section 6.4.1 of the revise PFMU of 2020 states" All Payment vouchers and checks shall be written in the name of beneficiary that appears on the supporting documents.
- 1.1.6.3 During the audit, we observed that Management made payments to third-parties amounting to US\$4,410 rather than the contractors, vendors, service-providers and direct beneficiaries or their legally authorized representatives. **See table 4 for details:**

**Table 4: Payments Made to Third-Party**

No.	Date	voucher/reference #	Payee	Expenditure description	Total travel amount PV/per ledger
1	September 22, 2021	PV No. MYS-YEEP/2022/004	Sharon S. Blah	Payments as DSA and Transportation allowance.	4,410.00
<b>TOTAL</b>					<b>4,410.00</b>

**Risk**

- 1.1.6.4 Paying cash to individual for subsequent disbursement to vendors or service providers may facilitate misappropriation of project funds. This practice may also lead to management override of the procurement processes by completing disbursement without facilitating due procurement processes.



### **Recommendation**

- 1.1.6.5 Management should ensure payments for DSA and goods and services procured be made directly to vendors or their legally authorized representatives.

### **Management's Response**

- 1.1.6.6 *This payment was made to the Project Assistant, Ms. Sharon Blah, to disburse DSA to members to PIU members, Ministry Heads and other partners. The purpose was to do a final gauging on project implementation achievement in keeping with technical assistance and to officially inform all beneficiary institutions on the exiting of the PIU. This exercise was executed and payment was made to all earmarked beneficiaries as planned.*

### **Auditor General's Position**

- 1.1.6.7 Management's assertions did not adequately address the issue raised. Management should ensure that all payments are made directly to vendors, beneficiaries or their legally authorized representatives through direct deposits, checks or mobile money transactions. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.2 Administrative Related**

### **1.2.1 No Evidence of In -Kind Contribution**

#### **Observation**

- 1.2.1.1 Paragraph 2.1.100 of the IPSAS Cash Basis of Accounting states "an entity is encouraged to disclose separately in the notes to the financial statements the value of assistance received during the period in the form of goods or service, and the basis on which the value is determined.
- 1.2.1.2 Page 10, attachment II ,Paragraph 2, of the Letter of Agreement fund for African Private sector Assistance (FAPA) state's that "The project will cost an estimated two million four hundred United states dollars (USD2,400,000) jointly funded by the Transition Support Facility (TSF) for an amount of one million three hundred thousand United States Dollars (1,300,000.00); the fund for African Private Sector Assistance (FAPA) for an amount of one million United States Dollars (USD1,000,000.00 ) and the Government of Liberia will make an in-kind contribution equivalent to an amount of hundred thousand united states dollars (USD 100,000.00).
- 1.2.1.3 During the audit, we observed no evidence of the nature, value and other relevant details of in-kind contribution made by the Government of Liberia (GoL) to the project from the GoL approved US\$100,000.00 in-kind contribution. Further, there was no disclosure to the notes of the financial statements detailing the nature, value and other relevant details of GoL proposed in-kind contribution to the project.

#### **Risk**

- 1.2.1.4 Resources may not be available to implement the achievement of project deliverables.



- 1.2.1.5 The actual value of in-kind contribution received by Management may not be assured in the absence of full disclosure of the required information.

### **Recommendation**

- 1.2.1.6 Management should liaise with the GoL to provide a comprehensive report on the details and value (including the basis on which the value is determined) of in-kind contribution made to the project as at December 31, 2021. Subsequently, Management should disclose in the financial statements the details and value of in-kind contribution made by the GoL to the project in line with the standards.

### **Management's Response**

- 1.2.1.7 *The contribution from the government is in-kind as per the project documents. The government provided office space for the PIU to work from for the duration of the project. Moreover, the government also provided supervision that is part of its contribution to the project.*

### **Auditor General's Position**

- 1.2.1.8 Management's assertions are not supported by adequate documentation. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## **1.2.2 Irregularities Associated with Fixed Assets**

### **Observation**

- 1.2.2.1 Regulation V.4 of the PFM Act of 2009 as amended and restated 2019 states" (1) Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall be brought on a master inventory of the Government Agency. (2) The master inventory shall record under each category of item: (a) the date and other details of the voucher or other document on which the items were received or issued; (b) their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held. (3) In respect of each individual location, there shall be made two copies of the inventory showing all items held at the location; one copy of the inventory shall be kept with the master inventory and the other copy at the location. (4) The dates and other details of all receipts and issue of items to or from the location shall be recorded on both copies of the inventory as they occur. (5) The initial entries and all other entries made later on both copies of the inventory shall be validated by the signature of the officer having the use of the items, or where there is more than one officer, the most senior of them.
- 1.2.2.2 During the audit, we observed that the following irregularities were associated with the project assets management:
- Several of the project's fixed assets were not coded,
  - The Fixed Assets Register was not updated,
  - There was no evidence of movement of assets form,
  - The fixed assets register did not contain all the relevant columns,
  - There was no evidence of periodic (quarterly) physical verification of fixed assets



- Fixed assets within a given vicinity were not displayed as required by the PFM Act. **See Annexure 2 for details.**

1.2.2.3 Furthermore, During our field visit at the Enterprenureship Center on the Campus of Nimba County Community College Campus (NCCC), now Nimba University, we did not see or verify any of the (15) fifteen Laptops Computers assigned at the the Enterprenureship Center.

#### **Risk**

1.2.2.4 Fixed Assets Register may be misstated (Over/understated).

1.2.2.5 Assets may be damaged or impaired, but their values are still on the books.

1.2.2.6 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.

1.2.2.7 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.

1.2.2.8 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the project's objectives.

1.2.2.9 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

#### **Recommendation**

1.2.2.10 Management should provide the unverified laptops for audit validation.

1.2.2.11 Management should ensure that all assets value is recorded and maintained in the register.

1.2.2.12 Management should ensure that the fixed assets register is updated to reflect the following; description, source of purchase, date of purchase, class, code, assignee, location, condition, original cost, depreciation expense, accumulated depreciation and net book value of the assets.

1.2.2.13 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.

1.2.2.14 The Fixed Assets Register should be updated periodically to reflect all project's assets.

1.2.2.15 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.

1.2.2.16 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 assets verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.



- 1.2.2.17 A Movement of Assets Form should be filled and authorized before assets are moved from one location to another. The Fixed Assets Register should be updated to reflect the change in location of assets.

**Management's Response**

- 1.2.2.18 *We take note of the auditor's recommendation and ensure their full implementation subsequently.*

**Auditor General's Position**

- 1.2.2.19 We acknowledge Management's acceptance of our findings and recommendations and subsequent adjustments of the financial statements.



### 1 STATUSES ON THE IMPLEMENTATION OF PRIOR YEAR AUDIT RECOMMENDATION

Recommendations conveyed during financial statement audit of the Youth Opportunity Project (YOP) for the period ended July 1, 2021 to December 31, 2021 are yet to be implemented by Management of the PIU as indicated in the Table below:

#### Prior-year audit matters not implemented

No.	Findings	Description of Recommendation	Source (paragraphs)	Management's Response	Auditor General's Position	Status of recommendation	Activities performed	Outstanding activities
1	Non-Remittance of Withholding Taxes	The Management of PFMU 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.  The Management of PFMU 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.	1.1.1.1.1	The Youth Entrepreneurship & Employment Project (YEEP) which is an African Development Bank (AfDB) project is Tax Exempt.  Kindly find extracts of the Revised "ADB AND ADF GENERAL CONDITIONS APPLICABLE TO LOAN AND GUARANTEE AGREEMENTS AND OF THE ADF GENERAL CONDITIONS APPLICABLE TO PROTOCOL OF AGREEMENTS FOR	According to ARTICLE VIII, Section 8.01(C) of the General Conditions Applicable to the African Development Bank Loan Agreements and Guarantee Agreements " The immunities, exemptions and privileges from taxation referred to in this Section 8.01 and in Article 57 of the Bank Agreement shall-ensure to and-be for the sole benefit of the Bank and shall therefore not be the basis for a claim to or request for similar entitlement by a	Not Implemented		











*Management Letter On the close-out audit of the  
Youth Entrepreneurship & Employment Project (YEEP) Financial Statements  
For the Period July 1, 2021 to December 31, 2021*

				<p>third party engaged by the Borrower or Guarantor in connection with the Project.</p> <p>Also Section 11.02 (Page 132)</p> <p>(a) The principal, service charge and other charges on the Loan shall be paid without any deduction and shall be exempt from any taxes imposed under the legislation of the Borrower or the Guarantor in its territory.</p> <p>(b) The Loan Agreement and the Guarantee Agreement shall be exempt from any taxes imposed under the legislation of the Borrower or the</p>				
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*Management Letter On the close-out audit of the  
Youth Entrepreneurship & Employment Project (YEEP) Financial Statements  
For the Period July 1, 2021 to December 31, 2021*

Non-Disclosure of Government Contribution	The Project Management should ensure that full and adequate disclosure of the Government of Liberia in kind contribution in its financial statements.	1.1.2.1	We acknowledge the observation and will ensure that the in-kind contribution (office space, electricity, etc) will be disclosed going forward.	We acknowledge Management's acceptance of our findings and recommendations. We will make a follow-up during subsequent audit.	Not Implemented				
Non-Technical Advisory Board	The Management of YEEP should conduct periodic meetings of the Technical Advisory Board to ensure that the function and objectives are achieved.  Minutes of meetings and strategic activities of the committee should be adequately	1.2.1.1	The observation is well noted. During the period under review, the Non – Technical Advisory Board set up was hampered by delays in the appointment of personnel in positions that are supposed to form part of the Board.	We acknowledge Management's acceptance of our finding and recommendations. We will make a follow-up during subsequent audit.					









*Management Letter On the close-out audit of the  
 Youth Entrepreneurship & Employment Project (YEEP) Financial Statements  
 For the Period July 1, 2021 to December 31, 2021*

	review.		pandemic restrictions.			





Management Letter On the close-out audit of the  
Youth Entrepreneurship & Employment Project (YEEP) Financial Statements  
For the Period July 1, 2021 to December 31, 2021

Annexures

Annexures 1a, DSA, Hotewl & Accomodation

No.	Transaction Date	PV No.	Payee	Description	Check No.	A Base Amount	B Trial Balance	C VARIANCE C=(B-C)
1	30-Dec-21	PV No. MYS- YEEP/2022/ 024	George Fabio Collins	Payments as DSA to Nimba County community College, Margibi-BWI and Grand Cape Mount Counties from december 21-january 9, 2021 under the YEEP/FAPA.	798585	490.00		
2	30-Dec-21	PV No. MYS- YEEP/2022/ 023	Dahnu Mianyen	Payments as DSA to Nimba County community College, Margibi-BWI and Grand Cape Mount Counties from december 21-january 9, 2021 under the YEEP/FAPA.	798584	490.00		
3	9/24/2021	PV No. MYS- YEEP/2022/ 009	George Fabio Collins	Payments as DSA to partake in a pitching training workshop in Nimba County community College, November 25-29, under the YEEP/FAPA.	798577	280.00		
4	9/24/2021	PV No. MYS- YEEP/2022/ 008	Dahnu Mianyen	Payments as DSA to partake in a pitching training workshop in Nimba County community College, November 25-29, under the YEEP/FAPA.	798576	280.00		
5	9/22/2021	PV No. MYS- YEEP/2022/ 005	Sharon S. Blah	Payments as DSA and Transportation allowance.	798574	570.00		
<b>TOTAL</b>						<b>2,110.00</b>	<b>6,895.00</b>	<b>4,785.00</b>





**Annexures 1b National Project Coordinator**

No.	Transaction Date	PV No.	Payee	Description	Check No.	A Base Amount	B Trial Balance	C VARIANCE C=(B-C)
1	21-Sep-21	PV No. MYS-YEEP/2022/002	Jesse H. Bengu	April -june, 2021 top up for Project Coordinator		1,500.00		
2	21-Sep-21	PV No. MYS-YEEP/2022/003	Jesse H. Bengu	july -August, 2021 top up for Project Coordinator		1,000.00		
3	29-Sep-21	PV No. MYS-YEEP/2022/011	Jesse H. Bengu	September, 2021 top up for Project Coordinator		500.00		
4	2-Nov-21	PV No. MYS-YEEP/2022/015	Jesse H. Bengu	October 2021 top up for Project Coordinator		500.00		
5	27-Nov-21	PV No. MYS-YEEP/2022/010	Jesse H. Bengu	january -march , 2021 top up for project Coordinator		1,500.00		
<b>TOTAL</b>						<b>5,000.00</b>	<b>6,500.00</b>	<b>1,500.00</b>

**Annexures 1c Project Accountant**

No.	Transaction Date	PV No.	Payee	Description	Check No.	A Base Amount	B Trial Balance	C VARIANCE C=(B-C)
1	25-Nov-21	PV No. MYS-YEEP/2022/020	Gbolu L. F. Morris	Payment as remuneration for the months of October & November, 2021 as per documents attach under the YEEP-FAPA.	798529	1,000.00		
2	30-Dec-21	PV No. MYS-YEEP/2022/0	Gbolu L.F. Morris	Payments as remuneration for the month of December 2021 as per	798583	500.00		





Management Letter On the close-out audit of the  
 Youth Entrepreneurship & Employment Project (YEEP) Financial Statements  
 For the Period July 1, 2021 to December 31, 2021

No.	Transaction Date	PV No.	Payee	Description	Check No.	A Base Amount	B Trial Balance	C VARIANCE C=(B-C)
		22		documents attached under the YEEP/FAPA.				
		PV No. MYS- YEPP/2022/0 14	Gbolu L. F. Morris	Payment as remuneration for the months of January & September, 2021 as per documents attached under the YEPP-FAPA.	77798580	4,500.00		
3	10-May-21					6,000.00	5,500.00	500.00
<b>TOTAL</b>						<b>6,000.00</b>	<b>5,500.00</b>	<b>500.00</b>





**Annexure 2: Irregularities in Asset Management**

NO	GSA CODE	ASSET Type	ASSET Name	PRODUCT NAME	SERIAL#	MODE L	YEAR	PERSON NAME	PERSON TITLE	DEPARTMENT	SUPPLIER	CONDITIO N	GAC STATUS
1	GSA-MYS-YEEP-sc-420-6	CHAIR	SWIVEL	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	PROGRAM OFFICER	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
2	GSA-MYS-YEEP-sc-420-8	CHAIR	SWIVEL	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	PROGRAM OFFICER	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
2	GSA-MYS-YEEP-sc-420-9	CHAIR	SWIVEL	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	PROGRAM OFFICER	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
3	GSA-MYS-YEEP-sc-420-10	CHAIR	SWIVEL	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	PROGRAM OFFICER	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
4	GSA-MYS-YEEP-sc-420-13	CHAIR	SWIVEL	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	PROGRAM OFFICER	AFRICAN DEVELOPMENT BANK	GOOD	DAMAGED
5	GSA-MYS-YEEP-sc-420-17	CHAIR	SWIVEL	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	PROGRAM OFFICER	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
6	GSA-MYS-YEEP-SED-420-1	Semi Executive	Desk	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
7	GSA-MYS-YEEP-SED-420-2	Semi Executive	Desk	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
8	GSA-MYS-YEEP-RT-420-1	Round	Table	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	not verified
9	GSA-MYS-YEEP-C-420-2	CupBoard	Glass	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
10	GSA-MYS-YEEP-EC-420-3	Executive	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
11	GSA-MYS-YEEP-SED-420-1	Semi Executive	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Fairly good
12	GSA-MYS-YEEP-RC-420-4	Regular	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
13	GSA-MYS-YEEP-RC-420-6	Regular	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
14	GSA-MYS-YEEP-K-297-1	Computer	Key Board	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
15	GSA-MYS-YEEP-SED-420-2	Semi Executive	Desk	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
16	GSA-MYS-YEEP-RC-420-3	Regular	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
17	GSA-MYS-YEEP-RC-420-4	Regular	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
18	GSA-MYS-YEEP-WB-420-1	N/A	White Board	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
19	GSA-MYS-YEEP-SED-420-1	Semi Desk	N/A	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
20	GSA-MYS-YEEP-EC-420-1	Executive	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSITANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified





Management Letter On the close-out audit of the  
Youth Entrepreneurship & Employment Project (YEEP) Financial Statements  
For the Period July 1, 2021 to December 31, 2021

NO	GSA CODE	ASSET Type	ASSET Name	PRODUCT NAME	SERIAL.#	MODEL	YEAR	PERSON NAME	PERSON TITLE	DEPARTMENT	SUPPLIER	CONDITION	GAC STATUS
21	GSA-MYS-YEEP-EC-420-2	Executive	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
22	GSA-MYS-YEEP-RC-420-4	Regular	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
23	GSA-MYS-YEEP-C-420-1	CupBoard	Glass	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
24	GSA-MYS-YEEP-C-420-2	CupBoard	Glass	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
25	GSA-MYS-YEEP-SC-420-1	CupBoard	Metal	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
26	GSA-MYS-YEEP-PS-600-1	Shredder	Paper	DELL	5-6E+10	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
27	GSA-MYS-YEEP-K-297-1	Computer	Key Board	DELL	0D1497158 1-618-02LI-A01	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
28	GSA-MYS-YEEP-SEC-420-2	Black	Desk	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	GOOD	Not verified
29	GSA-MYS-YEEP-RC-420-6	Regular	Chair	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	GOOD	Not verified
30	GSA-MYS-YEEP-RC-420-2	Regular	Chair	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	GOOD	Not verified
31	GSA-MYS-YEEP-SC-420-1	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
32	GSA-MYS-YEEP-SC-420-2	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
33	GSA-MYS-YEEP-SC-420-3	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
34	GSA-MYS-YEEP-SC-420-4	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
35	GSA-MYS-YEEP-SC-420-5	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
	GSA-MYS-YEEP-SC-420-7	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
	GSA-MYS-YEEP-SC-420-11	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
	GSA-MYS-YEEP-SC-420-12	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
	GSA-MYS-YEEP-SC-420-14	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified





Management Letter On the close-out audit of the  
Youth Entrepreneurship & Employment Project (YEEP) Financial Statements  
For the Period July 1, 2021 to December 31, 2021

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	GSA-MYS-YEEP-SC-420-15	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
	GSA-MYS-YEEP-SC-420-16	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
	GSA-MYS-YEEP-SC-420-18	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
	GSA-MYS-YEEP-SC-420-19	Swivel	Chair	N/A	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Office	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
	GSA-MYS-YEEP-Cm-297-2	3 in 2	Copy Machine	HP	VNC4125969	N/A	FEB. 2018	SHARON S BLAH	PROGRAM ASSISTANCE	PROJECT OFFICER	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
	GSA-MYS-YEEP-P-297-1	Single	Printer	Laser Jet	N/A	N/A	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Officer	AFRICAN DEVELOPMENT BANK	GOOD	Not verified
	GSA-MYS-YEEP-RC-420-2												Not verified
	GSA-MYS-YEEP-RC-420-2												Not verified
	GSA-MYS-YEEP-MLT-297-2	Computer	Laptop	Lenovo	PFORMS09	17/04	N/A	SHARON S BLAH	PROGRAM ASSISTANCE	Project Officer	AFRICAN DEVELOPMENT BANK	GOOD	Not Coded
1	LACE-YOP-297-1	DESKTOP DELL	BLACK	N/A	N/A	N/A	N/A					GOOD	Not verified
2	LACE-YOP MDT--297-1	PROCESSING UNIT-DELL	BLACK	N/A	N/A	N/A	N/A					GOOD	Not verified
3		PRINTER CANON	WHITE	N/A	N/A	N/A	N/A					GOOD	Not verified
4	MYS-YOP-CM-600-1	PRINTER CANON	WHITE	N/A	N/A	N/A	N/A					GOOD	Not verified
5	MYS-YOP-IB-740-1	ICE BOX	WHITE	N/A	N/A	N/A	N/A					GOOD	DAMAGED
6	LACE-YOP-EC-2	OFFICE CHAIR	BLACK	N/A	N/A	N/A	N/A					GOOD	FAIRLY GOOD
7	MYS-YOP-SEC-420-1	OFFICE CHAIR	BLACK	N/A	N/A	N/A	N/A						DAMAGED
8	MYS-YOP-CD-420-2	CONFERENCE TABLE	BLACK & BROWN	N/A	N/A	N/A	N/A	N/A	N/A	N/A			DAMAGED
9	LACE-YOP-SC-420-8	OFFICE CHAIR	BLACK	N/A	N/A	N/A	N/A	N/A	N/A	N/A			GOOD
								N/A	N/A	N/A			DAMAGED

