



## **Management Letter**

### **On The Financial Statements Closeout Audit of the Liberia Forest Sector Project (LFSP)**

*For the Period Ended June 30, 2023*



**Promoting Accountability of Public Resources**

**Monrovia, Liberia**  
June 2024

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

## **Table of Contents**

<b>1</b>	<b>DETAILED FINDINGS AND RECOMMENDATIONS.....</b>	<b>5</b>
<b>1.1</b>	<b>Financial Statements Issues .....</b>	<b>5</b>
1.1.1	Irregularities Associated with Commitments .....	5
1.1.2	Variance between Confirmed Commitment Balance and Financial Statements .....	7
1.1.3	Inadequate Trial Balance .....	9
1.1.4	Payments without Supporting Documentation .....	10
1.1.5	Entries on the Bank Statements not Traced to Drill Down Ledger .....	12
1.1.6	Entries on the Drill Down Ledger Not Traced to Bank Statements.....	13
1.1.7	Stale Checks.....	14
1.1.8	Failure to Remit Taxes.....	16
1.1.9	Procurement without Delivery Notes.....	18
1.1.10	Payment Made to Third-Party.....	19
1.1.11	Transactions without Valid Tax Clearance and Business Registration Certificates .....	20
1.1.12	Generator / Vehicle Fuel Consumption Log .....	21
1.1.13	Required Number of Quotation not Solicited.....	22
<b>1.2</b>	<b>Compliance Issues.....</b>	<b>23</b>
1.2.1	Untimely Submission of Financial Statements .....	23
1.2.2	Outstanding Payroll.....	24
1.2.3	The Absence of an Approved Organization Chart .....	26
1.2.4	Lack of Service Contract .....	27
1.2.5	Uncompleted Project Deliverables.....	30
1.2.6	Irregularities Associated with the Management of the Project Assets .....	31
	<b>Status of Prior Year's Audit Recommendations.....</b>	<b>34</b>



# **Acronyms/Abbreviations/Symbols**

<b>Acronyms/Abbreviations/Symbol</b>	<b>Meaning</b>
FCCA	Fellow Member of the Association of Chartered Certified Accountants
R. L	Republic of Liberia
COSO	Commission on Sponsoring Organization
FY	Fiscal Year
PIEs	Project Implementing Entities
PIU	Project Implementing Unit
ISSAIs	International Standards of Supreme Audit Institutions
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
IT	Information Technology
GoL	Government of Liberia
FDA	Forestry Development Authority
LRA	Liberia Revenue Authority
IPSAS	International Public Sector Accounting Standards
LFSP	Liberia Forest Sector Project
PFM Act	Public Finance Management Act
REF #	Reference number
Etc.	Et cetera
US\$	United States Dollar

June 28, 2024

Hon. Rudolph J. Merab, Sr.  
**Managing Director**  
Forestry Development Authority (FDA)  
Wein Town  
Montserrado County, Liberia

Dear Hon. Merab,

**Re: Management Letter on the Financial Statements Audit of the Liberia Forest Sector Project (LFSP) for the period ended June 30, 2023**

The financial statements of the Liberia Forest Sector Project (LFSP) for the period ended June 30, 2023 are subject to audit by the Auditor General consistent with the Auditor General's mandate as provided for under Section 2.1.3 of the GAC Act of 2014 as well as the engagement Terms of Reference.

**Introduction**

The audit of the LFSP for the period January 1, 2023 to June 30, 2023 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 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.

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.

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 Liberia Forest Sector Project Management Team and other individuals who contributed to success of this Audit.

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



**Monrovia, Liberia**  
June 2024

## 1 DETAILED FINDINGS AND RECOMMENDATIONS

### 1.1 Financial Statements Issues

#### 1.1.1 Irregularities Associated with Commitments

##### Criteria

- 1.1.1.1 Section 13.7.1 of the PFMU Financial Procedure Manual states that "The procurement unit at the implementing agency shall maintain a Contract (Procurement) Register to show all contracts entered into with all Suppliers/ Contractors. At the end of each quarter, a Procurement Report shall be prepared from this register showing out-standing commitments at the end of that quarter and submitted to the PFMU. The Contract Register will contain the description of the contract, the Bank approval (No Objection) reference number and date, where applicable, the name of Supplier/Consultant, Contract document reference/LPO number, total contract value, details of revisions and variations, if any; the amount paid to date, and other remarks, like the status. A liability shall be taken in the Vote Book for every contract awarded as a means of control".
- 1.1.1.2 Appendix 1, Section 3 of the PFMU Financial Procedure Manual (Assistant Project Accountant) requires that the Assistant Project Accountant maintain the project's expenditure commitment register and update the register regularly and ensure through liaison with the implementing units that the register reflects all commitments outstanding;

##### Observation

- 1.1.1.3 During the audit, we observed that commitment schedule disclosed in the financial statements did not comprehensively contain the following information/ columns as required:
- The name of Supplier/Consultant,
  - Vendor's/Consultant contact information
  - Description of contract,
  - The Bank approval (No Objection) reference number and date, where applicable,
  - Contract document reference/LPO number,
  - Total contract value, details of revisions and variations, if any;
  - The amounts paid to date, and other remarks, like the status
  - Running balances of commitments
- 1.1.1.4 As a result of the non- disclosure of these information and the non- provision of the contract register, we were unable to confirm the commitment balances below. **See table 1 below for details.**

**Table 1: Unconfirmed Commitment Balances**

Sample #	Description	Commitment Balances per Financial Statement (US)
1	B.K. Enterprise	63,927.71
2	IDH, Sustainable Trade Initiative	512,963.51
3	Cath Croxton	14,917.5
4	Wild Chimpanzee Foundation	289,651.05
5	Unique Forestry and Land Use	50,819.5
6	Wild Conservation Society	99,869.2
7	Forest Trends	231,012.65
8	Solimar International	127,100
9	Liberia Cocoa Corporation	41,307
10	David D. Wounuah	6,480
<b>Total</b>		<b>1,438,048.12</b>

### **Risk**

- 1.1.1.5 Fair presentation and full disclosure may be impaired.
- 1.1.1.6 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.
- 1.1.1.7 In the absence of a comprehensive commitment schedule, the completeness, occurrence and accuracy of commitment balances may not be assured; therefore, the financial statements may be misstated.
- 1.1.1.8 Effective review and reconciliations of commitment balances may be impaired.
- 1.1.1.9 Additionally, lack of contract register and commitment schedule may impair the effective management, liquidation of liabilities and reporting of its financial commitments.

### **Recommendation**

- 1.1.1.10 Management should facilitate full and adequate disclosures in the notes to the financial statements consistent with Paragraph 1.3.27 of the 2017 revised IPSAS Cash Basis.
- 1.1.1.11 Going forward, Management should facilitate the preparation and approval of a comprehensive commitment schedule cataloging all the columns indicated in the observation above. Additionally, Management should develop and operationalize a contract register and ensure that the register is updated in a timely manner. This will facilitate the effective management and liquidation of liabilities/commitments.
- 1.1.1.12 Evidence of adjusted and comprehensive commitment schedule, contract register and all other relevant supporting records of commitments should be adequately documented and filed to facilitate future review.

### Management's Response

- 1.1.1.13 Unfortunately, the REDD+ PIU is not involved in this audit as the implementing partner because they normally provide this information to the audit team. Moreover, these commitments and contract monitoring are also seen on the World Bank Client Connection for each project, and major contracts and commitments are listed. So, being listed on this system means your contract is uploaded to the World Bank for their review and verification. Please See Exhibit III (All Contracts Listed under the LFSP).

### Auditor General's Position

- 1.1.1.14 Management's assertions did not adequately address the issue raised. Management should have adjusted the financial statements and disclosed in the notes to the financial statements a comprehensive commitment schedule cataloging all the columns indicated above.
- 1.1.1.15 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

## 1.1.2 Variance between Confirmed Commitment Balance and Financial Statements

### Criteria

- 1.1.2.1 Additionally, 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;"

### Observation

- 1.1.2.2 During the audit, we observed a net variance of US\$ 70,393.99 between commitment balances confirmed by vendors/consultants and commitment balances reported in the financial statements as at June 30, 2023. **See table 2 below for details.**

**Table 2: Variance between Confirmed Commitment Balance and Financial Statements**

Sample #	Description	Commitment Balances per Financial Statement	Commitment Balances per Confirmation	Variance (US\$)
1	Society for the Conservation of Nature in Liberia	361,135.14	298,483.18	62,651.96
2	Partners in Development	49,153.55	86,674.55	-37,521.00
3	Bashir Business	107,502.83	62,239.8	45,623.03



Sample #	Description	Commitment Balances per Financial Statement	Commitment Balances per Confirmation	Variance (US\$)
	Center			
<b>Total</b>		<b>517,791.52</b>	<b>360,722.98</b>	<b>70,393.99</b>

- 1.1.2.3 Additionally, we observed that post period payments were made to Society for the Conservation of Nature in Liberia and Bashir Business Center. The vendors /consultants confirmed receipt of payment and reported no outstanding liabilities due by the project. However, the post period payments used to fully settle the liabilities did not reconcile with the commitment balances disclosed in the financial statements.

#### **Risk**

- 1.1.2.4 The completeness and accuracy of commitments in the financial statements may not be assured; therefore, the financial statements may be misstated.
- 1.1.2.5 Management may not account for all transactions of the project.

#### **Recommendation**

- 1.1.2.6 Management should perform a reconciliation between the vendor confirmation statements and commitment balances disclosed in the notes to the financial statements. The financial statements should be adjusted accordingly. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.1.2.7 Going forward, Management should initiate monthly request and receipt of vendor confirmation statements. Subsequently, Management should perform monthly reconciliation between the vendor statements and account payable details. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.1.2.8 Evidence of monthly vendor's confirmation statements, monthly reconciliation and all other relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.1.2.9 Management should also ensure that the commitment schedule disclosed in the notes to the financial statements reconciles to the account payable ledger.

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

- 1.1.2.10 *This information predicted by the auditor is true because all of the funds in reference here were paid directly to the institution's account and signed for by their senior Management at PFMU. Again, we would appreciate the auditor providing evidence from these institutions confirming their assertion because the funds cleared directly into their bank accounts.*

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

- 1.1.2.11 Management's assertions did not adequately address the issue raised. Management should have accounted for the variance between the commitment balances per the financial statements and the commitment balances confirmed by third parties and subsequently adjust the financial statements where applicable.
- 1.1.2.12 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.1.3 Inadequate Trial Balance**

#### **Criteria**

- 1.1.3.1 Section A3 of the PFM Regulation states that "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".

#### **Observation**

- 1.1.3.2 During the audit, we observed that the trial balance was inappropriately prepared. Instead of the ledger accounts titles and their respective closing balances, the trial balance contains the names of individuals to whom payments were made for the provision and acquisition of goods and services. Balances could not be traced to detailed of revenue and expenditures reported in the general ledger.

#### **Risk**

- 1.1.3.3 Adequate classification of transactions, review, and reconciliation of the financial statements may be impaired. Fair presentation and full disclosure of financial information and subsequently the financial statements may be impaired.
- 1.1.3.4 Inappropriate preparation of the trial balance may lead to the financial statements being misstated.
- 1.1.3.5 Inadequate preparation of the trial balance may impair effective review and reconciliation of financial transactions and the financial statements.
- 1.1.3.6 The completeness and accuracy of the financial statements may not be assured. Therefore, the financial statements may be misstated.

#### **Recommendation**

- 1.1.3.7 Management should ensure that the trial balance is reflective of all ledger accounts titles and closing balances.

- 1.1.3.8 Additionally, financial statements should be prepared by individuals who are qualified and experienced in the relevant standards. The financial statements should also be subsequently reviewed and approved by senior management to ascertain their accuracy and completeness.

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

- 1.1.3.9 *Our Trial Balance, like all other trial balances, lists the ending balance of all ledger accounts, separated into debits and credit entries. The trial balance generated by the accounting system is unique to the individual project accounts, and these are reviewed by the development partners' financial management specialists throughout the financial year. These financial management specialists have never described our system-generated trial balance as being inadequate trial balance. We have had other external reviewers, both locally and internationally, and they have never described our trial balance as such. If the auditor needed more clarity on the system-generated trial balance, it would have been better to seek more clarity and understanding of the system-generated trial balance, and management would have provided the necessary clarity. However, to describe our trial balance as inadequate, such an assessment of our system is unfair. Several reviewers have reviewed our system trial balance and have never given such an assessment of our trial balance except for this auditor. Reports generated by the system every quarter are accepted by the World Bank and other development partners on a quarterly and annual basis without any description. Therefore, our system-generated trial balance is adequate.*

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

- 1.1.3.10 We acknowledge Management's assertion. However, the trial balance should be reflective of the closing balances and class of transactions of all the general ledger accounts and should be seamlessly reconciled to the general ledger and the financial statements. Tracing the general ledger and trial balance accounts to the financial statements is not feasible because, the trial balance and general ledger accounts are prepared supposedly using economic classification, while the financial statements are prepared using program classification. The notes to the financial statements did not also contain the comprehensive make-up of the program classification utilized in the preparation of the financial statements.
- 1.1.3.11 Management should therefore either prepare the general ledger, trial balance and financial statement using standardized economic or program classifications, or disclose in the notes to the financial statements the make-up of the program classification utilized in the preparation of the financial statements.

### **1.1.4 Payments without Supporting Documentation**

#### **Observation**

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

- 1.1.4.2 During the audit, we observed that Management made payments amounting to US\$55,637.99 without evidence of supporting documents such as payment vouchers, delivery notes and invoices to validate the authenticity of the transactions. **See Annexure 1 for details.**

**Risk**

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

**Recommendation**

- 1.1.4.6 Management should account for transactions without adequate supporting documents cataloged in annexure 1 above.
- 1.1.4.7 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.
- 1.1.4.8 Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable.
- 1.1.4.9 All relevant supporting records should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.1.4.10 *The PFMU/MFDP could never and can never process a payment without supporting documentation; Please see attached for your consideration. **Please See Exhibit V.***

**Auditor General's Position**

- 1.1.4.11 We reviewed the documents subsequently submitted by Management, after our audit execution and have adjusted the transactions without supporting documents to (US\$66,604.49 – US\$10,966.50) US\$55,637.99 to be accounted for by Management. Therefore, we maintain our recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.4.12 Further, Management provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management



should ensure that requested documents for audit purposes are submitted in a timely manner.

### **1.1.5 Entries on the Bank Statements not Traced to Drill Down Ledger**

#### **Observation**

- 1.1.5.1 Regulation R.3 (6) of the Public Financial Management Act of 2009 as Amended and Restated PFM Act of 2019 provides that the balances of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof.
- 1.1.5.2 During the audit, we observed that entries amounting to US\$ 594,171.88 posted in the Operation Accounts at the SIB Liberia Limited (SIB) (0011202350901, 0011202654501, 011202350301, 0011202449801, 0011202350501 & 0011202654501) for the Fiscal Period January 1, 2023 to June 30, 2023 were not traced to the corresponding drill down ledger. **See Annexure 2 for details.**

#### **Risk**

- 1.1.5.3 Expenditures and subsequently the financial statements may be misstated.
- 1.1.5.4 The completeness and accuracy of expenditures may not be assured. Therefore, the financial statements may be misstated.

#### **Recommendation**

- 1.1.5.5 Management should account for expenditures reported in the bank statements which were not subsequently recorded in the drill down ledger and adjust the financial statements accordingly. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.1.5.6 Going forward, Management should perform a reconciliation between the bank statements and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.1.5.7 Additionally, Management should perform monthly reconciliation between the bank statements and the cash book. Variances identified should be reconciled, investigated and adjusted where applicable in a timely manner.
- 1.1.5.8 Evidence of monthly reconciliation statements should be adequately documented and filed to facilitate future review.

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

- 1.1.5.9 *This was not the case, as asserted by the Auditor, because it was from the drill down that*

*the financial statements were prepared. Secondly, some payments on the bank statement are bulk figures, and the auditor only needed to run a query with PFMU, which would have been explained to them. This issue also contradicts 1.1.8 because most of these payments are stated as having been on the drill down and not seen on the Bank Statement. We believe that the auditor did not carefully conduct some level of due diligence before expanding this as an issue that could have been resolved during the audit. **Please See Exhibit VI.***

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

- 1.1.5.10 Management assertions were not supported by adequate documentary evidence. In instances where several payments are bulked- up and disbursed through a single check, a journal voucher should be prepared cataloguing the details of the payment vouchers, check and bank statements. The journal vouchers should be sequentially referenced. Evidence of approved journal voucher, copies of payment vouchers, checks, bank statements and all other relevant supporting records should be adequately documented and filed to facilitate future review.

### **1.1.6 Entries on the Drill Down Ledger Not Traced to Bank Statements**

#### **Observation**

- 1.1.6.1 Regulation R.3 (6) of the Public Financial Management Act of 2009 as Amended and Restated PFM Act of 2019 provides that the balances of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or the reference to the date and number thereof.
- 1.1.6.2 During the audit, we observed that entries amounting to US\$ 422,442.05 and (US\$ 1,779.42) posted in the drill down ledger for the Fiscal Period January 1, 2023 to June 30, 2023 were not traced to the SIB bank statements. **See annexure 3 and table 3 for details.**

**Table 3: Entries on the Drill Down Ledger not Traced to Bank Statements**

Reconciling item description Number	Reconciling item ref #	Reconciling item date	Reconciling item amount
Petty Cash Utilization	FDA/004	31-Mar-23	(779.42)
Reversal of PV 2022/0710	FDA/010	31-May-23	(1,000)
<b>Total</b>			<b>(1,779.42)</b>

#### **Risk**

- 1.1.6.3 Expenditures and subsequently the financial statements may be misstated.
- 1.1.6.4 The completeness and accuracy of expenditures may not be assured. Therefore, the financial statements may be misstated.

### **Recommendation**

- 1.1.6.5 Management should account for expenditures recorded in the drill down ledger which were not subsequently reported in the bank statements and adjust the financial statements accordingly. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.1.6.6 Going forward, Management should perform a reconciliation among the bank statements, the drill down ledger and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner.
- 1.1.6.7 Additionally, Management should perform monthly reconciliation between the bank statements and the cash book. Variances identified should be reconciled, investigated and adjusted where applicable in a timely manner.
- 1.1.6.8 Evidence of monthly reconciliation statements should be adequately documented and filed to facilitate future review.

### **Management's Response**

- 1.1.6.9 *This very information presented as on the drilldown are seen on the bank statement issue presented in 1.1.8. Again, some payment either done individually or as a bulk figure on the bank statement. The bank chose how to do their transaction and PFMU have no control on that. But every figure in the drilldown are trace to the bank statement and that's why our account balances are accurate. **Please See Exhibit VI.***

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

- 1.1.6.10 Management assertions were not supported by adequate documentary evidence. In instances where several payments are bulked- up and disbursed through a single check, a journal voucher should be prepared cataloguing the details of the payment vouchers, check and bank statements. The journal vouchers should be sequentially referenced. Evidence of approved journal voucher, copies of payment vouchers, checks, bank statements and all other relevant supporting records should be adequately documented and filed to facilitate future review.

## **1.1.7 Stale Checks**

### **Criteria**

- 1.1.7.1 Section 6 paragraph 6.5.1 of the PFMU Financial Procedure Manual and states, "the cash book shall be reconciled monthly to the bank statement within 10 working days of the month end. Difference deriving there from shall be investigated and resolved promptly.
- 1.1.7.2 Unpresented checks will be written back in the project's books of account one month after the negotiable period of six (6) months has elapsed.

1.1.7.3 Regulation R.6 of the Public Financial Management Act of 2009 as Amended and Restated PFM Act of 2019 provides that Checks issued by the Republic of Liberia shall be valid for a period of six months from the date of issue. The Minister is authorised to have printed or stamped on government checks a legend stating that each cheque must be cashed within six months of the date of issue.

1.1.7.4 Regulation R.7 of the Public Financial Management Act of 2009 as Amended and Restated PFM Act of 2019 states that If a check becomes invalid by virtue of regulation R.6 above, payment of the check may nonetheless be effected, if within 18 months of the date of issue, the payee or holder in due course presents the check to the Minister. If satisfied that there is no doubtful question of law or fact concerning its payment, the Minister shall cancel and perforate it and issue a new check in lieu of thereof in the same amount in favour of the person presenting the check.

#### Observation

1.1.7.5 During the audit, we observed that the Liberia Forest Sector Project Management did not write back in the project's cash book four (4) unrepresented checks in the total amount of US\$1,832.50. These checks have been outstanding beyond the period of six (6) months.  
**See Table 7 for details.**

**Table 4: Stale Checks**

Sample #	Date	Description	Ref #	Description	Amount
1	2-Dec-22	FDA- Deo Delaney	35096	Outstanding check	500.00
2	2-Dec-22	FDA- Charles G. R. Bright	355095	Outstanding check	500.00
<b>Total</b>					<b>1,000</b>

#### Risk

1.1.7.6 Management may be non-compliant with Section 6 paragraph 6.5.1 of the PFMU Financial Procedure Manual and Regulation R.6 and 7 of the PFM Act of 2009 as amended and restated 2019. The Outstanding checks for over six months may lead to understatement of the cash book and the financial statements.

1.1.7.7 Outstanding checks for over 6 months may lead to understatement of the cashbook and subsequently the financial statements.

#### Recommendation

1.1.7.8 Management should perform a comprehensive review of all outstanding cheques issued beyond the statutory period, notify legitimate payees to return overdue legitimate cheques, cancel/ perforate the overdue cheques and reissue same consistent with Regulation R.7 of the PFM Act of 2009 as Amended and Restated 2019.

- 1.1.7.9 The cashbook should be adjusted accordingly to reflect the reversals and the comprehensive details of the new cheques issued.
- 1.1.7.10 Evidence of cancelled cheques and journal vouchers for reversals to the cashbook should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.1.7.11 *This is not the case, as the two checks(35096 & 3550950) were written in December 2022 and cleared in May 2023(See Exhibit A). while the April 2023 (64906) check cleared in June 2023(See Exhibit I). we strongly believe this was an oversight on the auditor's part. The December 2022 check of (765074), even if it existed under the FDA as asserted, cleared in January 2023(See Exhibit B). We wanted to inform you that these checks were cleared six months before, contrary to the auditor's assertion.*

**Auditor General's Position**

- 1.1.7.12 We reviewed the bank statements submitted by Management and observed no evidence that checks cataloged in table 7 were cleared in May 2023, as asserted in Management's response. We subsequently reviewed the entire bank statements to validate Management's assertions but observed no evidence of clearance of the respective checks.
- 1.1.7.13 Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.1.8 Failure to Remit Taxes**

**Criteria**

- 1.1.8.1 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".
- 1.1.8.2 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.

**Observation**

- 1.1.8.3 During the audit, we observed that Management did not remit the total amount of US\$1,870,841.84 as withholding taxes from vendors, contractors and staff to the Liberia

Revenue Authority (LRA). **See Annexure 4 for details.**

**Risk**

- 1.1.8.4 Failure to remit taxes withheld, may deny GoL of much needed tax revenue.
- 1.1.8.5 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia 2000 as amended in 2011 which may result in to penalties for late payment and failure to pay.
- 1.1.8.6 Non-remittance of withholding taxes may lead to overstatement of the cash book and subsequently the financial statements.

**Recommendation**

- 1.1.8.7 Management should provide substantive justification for not remitting withholding taxes to the LRA.
- 1.1.8.8 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.
- 1.1.8.9 Evidence of remittance of withholding taxes including the original copies of flag receipts and other relevant supporting records should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.1.8.10 *PFMU has worked and continues to engage with the stakeholders on this GOL flag receipt (evidence of tax payments) issued for tax payments. The LRA indicated that the PFMU is not regarded as one of her Collectorates that can issue flag receipts.*
- 1.1.8.11 *Notwithstanding, LRA has introduced the LITAS tax remittance system and 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. Tax payment is easy for some Bank but takes considerable amount of time for others.*

**Auditor General's Position**

- 1.1.8.12 We subsequently traced the tax payments through the bank statements submitted by Management. However, we observed that monthly withholding taxes withheld were not remitted in a timely manner as required. Therefore, we maintain our recommendations. We will follow up on the implementation of our recommendations during subsequent audit.



### 1.1.9 Procurement without Delivery Notes

#### Criteria

- 1.1.9.1 Part P.9 (2) Of the PFM Regulations of 2010 states that "Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers".

#### Observation

- 1.1.9.2 During the audit, we observed that Management authorized payments amounting to US\$39,825.13 for Spare Parts, Communication Cards, and Arrears for vehicle Servicing without evidence of delivery notes. **See annexure 5 below for details.**

#### Risk

- 1.1.9.3 Management may be non-compliant with Part P.9 (2) of the PFM Regulations of 2010.
- 1.1.9.4 Goods received may not meet the required value or specifications and payments may be made for goods not received.

#### Recommendation

- 1.1.9.5 Management should ensure that delivery notes are received for all goods procured to validate that goods paid for including the required specifications were delivered to the end user.
- 1.1.9.6 Management should ensure that delivery notes are received for all goods procured to validate that goods paid for including the required specifications were delivered to the end user. (the delivery note should be uniquely coded to reflect the specific transactions)
- 1.1.9.7 Evidence of delivery notes for all goods received should be adequately documented and filed to facilitate future review.

#### Management's Response

- 1.1.9.8 *Please be notified that Annexure 5 does not list the issue mentioned above, and a call was placed to the DAG for a special Audit on this.*

#### Auditor General's Position

- 1.1.9.9 Management's assertion did not adequately address the issues raised. Annexure 5 mentioned in the report comprehensively cataloged procurement transactions without evidence of delivery notes.
- 1.1.9.10 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### 1.1.10 Payment Made to Third-Party

#### Criteria

- 1.1.10.1 Section 6.4.1 of the revised PFMU of 2020 states "All Payment vouchers and checks shall be written in the name of beneficiary that appears on the supporting documents."

#### Observation

- 1.1.10.2 During the audit (field verification), we observed that Management made payments to third-parties amounting to US\$4,500.00 rather than the contractors, vendors, service-providers and direct beneficiaries or legally authorized representatives. **See annexure 6 below for details.**

#### Risk

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

#### Recommendation

- 1.1.10.5 Management should ensure payments for goods and services procured be made directly to vendors or its legally authorized representatives.
- 1.1.10.6 Alternatively, Management should utilize the mobile money platform by transferring funds directly to vendors/beneficiaries the relevant source and supporting documentation.

#### Management's Response

- 1.1.10.7 *The Location of these events and activities in the project landscape, mostly in remote areas, made it impossible to avoid third-party payments. However, these are stipends paid to Ecoguard staff of FDA in the counties, and the Accountant ensures that these staff receive their stipend as agreed by the partners. Due to the value of this payment and the distance it takes these staff to collect their incentive, it will cost them a fortune. The auditor can confirm from these staff if they received their stipend over the project life for their service.*

#### Auditor General's Position

- 1.1.10.8 Management's assertion did not adequately address the issues raised. Stipends, DSA and other payments should be made directly to project staff and project beneficiaries either through mobile money numbers, checks or through direct debits to their bank accounts, consistent with PFMU Financial Procedures Manual. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.



### **1.1.11 Transactions without Valid Tax Clearance and Business Registration Certificates**

#### **Criteria**

- 1.1.11.1 Section 7.3.2 of the PFMU Financial Procedure Manual states, "All payments (local) to vendors should be accompanied by valid Business Registration and Tax Clearance. In the absence of a valid Business Registration and Tax Clearance, valid Tax payment receipt would suffice. Note: The validity (timing) of the Tax Clearance should be compared to the Delivery Date or Date of Completion of Service."

#### **Observation**

- 1.1.11.2 During the audit, we observed that Management made payments amounting to US\$235,271.68 for catering services, purchase of spare parts, etc. to business entities without evidence of either valid business registration and tax clearance certificates. **See annexure 7 below for details.**

#### **Risk**

- 1.1.11.3 In the absence of valid business registration and tax clearance certificates, payment may be made to illegitimate vendors leading to loss of much needed tax revenue.

#### **Recommendation**

- 1.1.11.4 Management should ensure that all payments relating to procurement of goods and services (where applicable), are supported with valid business registration and tax clearance certificate as required by Section 7.3.2 of the PFMU Financial Procedure Manual.
- 1.1.11.5 Evidence of valid business registration and tax clearance certificates should be adequately documented and filed to facilitate future review.

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

- 1.1.11.6 *Payment made to illegitimate Entities. Please See Exhibit IX.*

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

- 1.1.11.7 We reviewed the documents subsequently submitted by Management, after our audit execution. Therefore, we have adjusted the transactions without evidence of valid business registration and tax clearance certificates to (US\$263,268.73 – US\$27,997.05) US\$235,271.68. Therefore, we maintain our recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.11.8 Further, Management provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner.

### 1.1.12 Generator / Vehicle Fuel Consumption Log

#### Criteria

- 1.1.12.1 Regulations A.3 (1) of the PFM Act of 2009 states that "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."

#### Observation

- 1.1.12.2 During the audit, we observed no evidence of generators and vehicles fuel consumption log for review.

#### Risk

- 1.1.12.3 Fuel procured may not be based on actual consumption.
- 1.1.12.4 Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.

#### Recommendation

- 1.1.12.5 Management should develop, approve and operationalize a policy on fuel purchased, distribution/consumption, and ensure that proper records are maintained.
- 1.1.12.6 Management should also maintain a fuel consumption and distribution logs to help the Project manage cost and inform future purchase.
- 1.1.12.7 Evidence of approved fuel consumption policy and fuel consumption and distribution logs should be adequately documented and filed to facilitate future review.

#### Management's Response

- 1.1.12.8 *The REDD Implementation unit have log in place to proof utilization of fuels and gasoline and the log was store by the Maintenance division of the FDA and if the auditor was going to asked the FDA auditor, they would had presented same for their review. Each total Thump card utilization report was printed on a monthly basis before replenishment.*

#### Auditor General's Position

- 1.1.12.9 Management's assertions were not supported by documentary evidence. Management should have provided evidence of generators and vehicles fuel consumption logs for our review as asserted in Management's response.

1.1.12.10 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.1.13 Required Number of Quotation not Solicited**

#### **Criteria**

- 1.1.13.1 Section 5.5 paragraph 245 of the Finance and Administrative Procedure manual requires that the RFQ selection procedure should consist of comparing price quotations obtained from at least 3 shortlisted suppliers. The RFQ is prepared by the Procurement Officer and should contain the description and quantity of the goods, specifications of works, or description of services, and the desired delivery/completion place and date. It is reviewed by the FC and signed by the Project Coordinator. After the RFQ is approved, a personalized invitation to submit a quotation is addressed directly to each shortlisted firm; a written receipt of acknowledgment is obtained from each firm.
- 1.1.13.2 Additionally, Section B, paragraph 34. Request for Quotations. Request for Quotations may be an appropriate competitive method for procuring readily available off-the-shelf goods, or simple civil works or non-consulting services. The Request for Quotations selection method can be used even for large contracts and the justification noted in the PPSD or procurement records as appropriate. Normally at least three price quotations should be obtained. In case less than three suppliers or contractors are available (or fewer than 3 quotations are received), such a situation shall be noted in the procurement records and the process shall be continued.

#### **Observation**

- 1.1.13.3 During the audit, we observed that payments amounting to US\$183,678.29 were disbursed for the purchase of goods and services. However, we observed no evidence of the required number of quotations attached. **See annexure 8 below for details.**

#### **Risk**

- 1.1.13.4 Management may be non-compliant with the required procurement method.
- 1.1.13.5 In the non-usage of the procurement method, value for money may be impaired.

#### **Recommendation**

- 1.1.13.6 Management should facilitate full compliance with the required procurement standards for all transactions.

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

- 1.1.13.7 *Required Number of Quotation not solicited. Please see Exhibit X.*

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

- 1.1.13.8 We reviewed the documents subsequently submitted by Management, after our audit execution. Therefore, we have adjusted the transactions without quotations to (US\$186,828.29 – US\$3,150) US\$183,678.29. Therefore, we maintain our recommendations. We will follow up on the implementation to our recommendations during subsequent audit.
- 1.1.13.9 Further, Management provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner.

## **1.2 Compliance Issues**

### **1.2.1 Untimely Submission of Financial Statements**

#### **Criteria**

- 1.2.1.1 Paragraph 1.4.4 of the 2017 revised IPSAS Cash Basis of Accounting states "The usefulness of the financial statements are impaired if they are not made available to users in a reasonable period after the reporting date. An entity should be in a position to issues its financial statements within six months of the reporting date, although a timeframe of no more than three months is strongly encouraged. Ongoing factors such as the complexity of an entity's operations are not sufficient reason for failing to report on a timely basis. More specific deadlines are dealt by legislations and regulations in many jurisdictions.
- 1.2.1.2 Regulation I.11 of the PFM Act of 2009 as Amended and Restated PFM Act of 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".

#### **Observation**

- 1.2.1.3 During the audit, we observed that Management did not make available the periodic financial statements two months after the end of the fiscal period to the Offices of the Auditor General and the Comptroller and Accountant General.

#### **Risk**

- 1.2.1.4 Management may be non-compliant with Regulation I.11 of the PFM Act of 2009 amended 2019.

- 1.2.1.5 Failure to provide financial statements in a timely manner, may impair accountability, relevance and usefulness of the financial statements. Stakeholders may be unable to make decisions in a timely manner.

#### **Recommendation**

- 1.2.1.6 Management should provide explanation for failing to make available the periodic financial statements in accordance with regulations.
- 1.2.1.7 Going forward, Management should facilitate timely presentation of financial statements to the Offices of the Auditor General and the Comptroller and Accountant General two months after the end of the fiscal period in line with Regulation I.11 of the PFM Act of 2009 as amended and restated 2019.

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

- 1.2.1.8 *At the end of each fiscal/calendar year, the project is required to prepare two sets of reports: an interim financial report (IFR) and the unaudited financial report required for audit. The IFR is to be ready and submitted 45 days after the end of the quarter, and thereafter, the Unaudited Financial Report is to be prepared at the end of the month and submitted by the 15th of the following month.*
- 1.2.1.9 *PFMU submitted to GAC all the IFRs that were prepared for every quarter of the entire audit period, which was adequate for the commencement of the audit. PFMU had to meet its reporting requirements to the World Bank before preparing the IPSAS financial statement that is required by only GAC for the annual audit of the project. We believe that the IFR was adequate for the auditor to commence the audit until the IPSAS Financial statements were completed for the entire period under audit.*

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

- 1.2.1.10 *Management's assertion did not adequately address the issues raised. Management should ensure timely presentation of financial statements to the Offices of the Auditor General and the Comptroller and Accountant General two months after the end of the fiscal period in line with Regulation I.11 of the PFM Act of 2009 as amended and restated 2019.*
- 1.2.1.11 *Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.*

### **1.2.2 Outstanding Payroll**

#### **Criteria**

- 1.2.2.1 Regulation A.3 (1) of the Amended and Restated Public Finance Management (PFM) Act of 2019 states, "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 the Minister.”

- 1.2.2.2 Regulation P.9 (2) of the Amended and Restated Public Finance Management (PFM) Act of 2019 states, “Payments except for statutory transfers and debt service shall be supported by invoices bills and other documents in addition to the payment vouchers.”

#### **Observation**

- 1.2.2.3 During the audit, we observed that Management did not provide payrolls for its Consultants for the period and months indicated below. See Table 5 for details.
- 1.2.2.4 Additionally, we observed that Management processed its payroll without evidence of an automated payroll management system.

**Table 5: Outstanding Payrolls**

<b>Fiscal Year</b>	<b>Description</b>	<b>Implementing Entities</b>	<b>Months Outstanding</b>
January 1, 2023- June 30, 2023	Payrolls for Consultants/Contractors	FDA	January 1, 2023- June 30, 2023
January 1, 2023- June 30, 2023	Payrolls for Consultants/Contractors	LISGIS	January 1, 2023- June 30, 2023

#### **Risk**

- 1.2.2.5 Expending public funds without evidence of supporting documents may impair the legitimacy of the transactions.
- 1.2.2.6 Personnel expenditure may be misstated in the financial statements.
- 1.2.2.7 Management may not account for all its payroll transactions.
- 1.2.2.8 Data integrity, security and completeness and accuracy of payroll records may be impaired.
- 1.2.2.9 In the absence of a centralized payroll management system, the computation of taxes, other deductions and net salaries may be impaired.

#### **Recommendation**

- 1.2.2.10 Management should provide the payrolls for the months indicated above and ensure that payroll disbursements are supported by adequate documentation to justify the authenticity of the transactions. The unrepresented consultant’s payroll journals should be submitted to the Office of the Auditor General as part of Management’s response to this Management Letter.

- 1.2.2.11 Going forward, payroll journals should be adequately documented and filed to facilitate future review.
- 1.2.2.12 Management should procure and operationalize a functional payroll system to facilitate complete, accurate and real-time recording of all payroll transactions of the entity.
- 1.2.2.13 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 payroll ledger. Going forward, an automated linkage should be created between the payroll ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.
- 1.2.2.14 Management should also facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents for payroll transactions are scanned, attached to the transactions in the payroll and accounting software, archived and maintained to facilitate future review.

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

- 1.2.2.15 *Please note that the project doesn't prepare payroll for its Contractors but rather pays them as agreed by the World Bank through a direct deposit system by their designated bank. These vouchers were part of the vouchers review by the auditors. Please note that a professional service tax of 10% is applied to each consultant's monthly payment due to their status as a consultant under the project.*

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

- 1.2.2.16 As indicated in our recommendation, Management should procure and operationalize a functional payroll system to facilitate complete, accurate and real-time recording of all payroll transactions of the project. Management should also prepare comprehensive payroll for its contractors. This system will facilitate comprehensive records of payroll data, accurate computation of taxes, other deductions and net salary as well as facilitating a more effective and efficient review of payroll records.

### **1.2.3 The Absence of an Approved Organization Chart**

#### **Criteria**

- 1.2.3.1 The Commission on Sponsoring Organization (COSO) of the Treadway Commission Framework requires board's oversight responsibilities including providing advice and direction to management, constructively challenging management, approving policies and transactions, and monitoring management's activities. Consequently, the board of directors is an important element of internal control. The board and senior management establish the tone for the organization concerning the importance of internal control and the expected standards of conduct across the entity.

- 1.2.3.2 The formulation of general policies for the proper management of the Liberia Airport Authority and for ensuring that such policies are carried out by the Liberia Airport Authority.

*Observation*

- 1.2.3.3 During the audit, we observed that Management did not develop, approve, and operationalize an organizational chart to depict approved hierarchical structure/chain of command of the entity and line of reporting.

**Risk**

- 1.2.3.4 The concepts of segregation of duties and checks and balances may not be achieved which may impair effective coordination, reporting and the operations of the project.
- 1.2.3.5 A clearly defined reporting structure may not be established thereby impairing segregation of duties and checks and balances.

**Recommendation**

- 1.2.3.6 Management should develop, approve and operationalize an organizational chart that details established hierarchical structure, clearly defined reporting channels and authorities and responsibilities within the project.
- 1.2.3.7 Evidence of approved organizational chart should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.2.3.8 *The REED PLUS unit is directly under the supervision of the FDA's managing director. The project is headed by the project manager, his deputy, its M&E officers, and the project accountant. The Project has a few staff members because the rest of the implementors are FDA employees.*

**Auditor General's Position**

- 1.2.3.9 Management's assertions were not supported by documentary evidence. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

**1.2.4 Lack of Service Contract**

**Criteria**

- 1.2.4.1 Section 37, Public Notice of Contract Awards, of the Amendment And Restatement of The Public Procurement And Concessions Act, 2005, states "The Procuring Entity shall promptly furnish the Commission notice of each contract awarded in which the price of the contract exceeds the applicable Thresholds establish by Regulations promulgated by the Commission indicating the reference number used in the bidding process, the contract price, the name and address of the successful bidder, a brief description of the goods,



services or work procured and the procurement method utilized in awarding the contract. The Commission shall cause this information promptly to be Published”.

### Observation

- 1.2.4.2 During the audit, we observed no evidence that the Management of the Liberia Forest Sector Project had developed, approved and operationalized valid contracts with the vendors and contractors for the provision of goods and services. **See table 6 below for details.**

**Table 6: Lack of Service Contract**

No. #	Date	Payee	Ref #	Description
1	13/02/2023	Partner in Development (PADEV)	LFSP/FDA/2023/0041	Payment as supplemental budget for meddia and production
2	27/06/2023	Kingdom Business Inc.	LFSP/FDA/2023/176	Payment as 10% Retention for of construction FDA Regional Office in Zwedru,Grang Gedeh County
3	05/10/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/109	Payment for auto spare parts
4	21/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/164	Payment for spare parts
5	06/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/144	Payment for the supply of spare parts and maintenance
6	23/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/171	Payment for spare parts
7	06/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/147	Payment for the supply of spare parts and service maintenance
8	06/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/146	Payment for spare parts
9	26/01/2023	Elite contractors & Glabal Services Inc	LFSP/FDA/2023/0015	Payment of 100% retention of construction of park headquarters
10	01/11/2023	Saksouk Shopping Center	LFSP/FDA/2023/0006	Payment for the supply of scratch cards
11	05/10/2023	Allen T.Mulbah Auto Garage	LFSP/FDA/2023/111	Payment for the supply of auto spare parts for maintenance for LFSP vehiclea.
12	29/06/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/183	Payment for the supply of auto spare parts to facilate the repair of one vehicle
13	01/11/2023	Shine Pharmaceuticals Inc.	LFSP/FDA/2023/0007	Payment as cost for supply of medical supplies for five protected areas.

No. #	Date	Payee	Ref #	Description
14	29/06/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/185	Payment for the supply of auto spare parts to facilitate the repair of two vehicles
15	23/02/2023	Veh repair-Allen Garage	LFSP/FDA/2023/053	Payment for the supply of auto spare parts for maintenance for LFSP vehiclea.
16	20/06/2023	Society for the Conservation of Nature of Liberia (SCNL)	LFSP/FDA/2023161	Payment for submission and acceptance of deliverable #6
17	26/01/2023	CMB Law Group, Inc	LFSP/FDA/2023/100	Payment for deliverable #3 (Draft and Assignment and recommendation.
18	29/06/2023	Solimar Internation Inc	LFSP/FDA/2023/196	Payment representing deliverable #2 design.
19	05/08/2023	Society for the conservation of Nature of Liberia (SCNL)	LFSP/FDA/2023/108	Payment for submission and acceptance of inception

### **Risk**

- 1.2.4.3 Management may be non-compliant with the required procurement method. Management may override the procurement process by completing disbursement without utilizing the required procurement method.
- 1.2.4.4 Payments may be made for goods and services not delivered or the specification of goods and services per the approved contracts may not be delivered/received. This may impair the achievement of value for money.
- 1.2.4.5 In the instance of breach of terms of contracts, documentation to facilitate litigation may not be available. This may lead to financial and/or reputational losses.
- 1.2.4.6 Payments may not be consistent with the approved terms and conditions. This may lead to dispute, breach of contract, litigation, financial losses and/or reputational damages.

### **Recommendation**

- 1.2.4.7 Going forward, Management should develop contracts for the provision of all goods and services within the threshold required by the PPC Act. The contracts should include nature of goods/service to be delivered, value of the goods/services, timing of delivery of goods/services, payment terms for delivery of goods/services and a clearly defined repercussion for breach of contract terms.
- 1.2.4.8 Subsequently, Management should facilitate the approval of contracts by all parties and

ensure that the provisions of the contracts are fully operationalized. Management should also ensure that proper coordination, monitoring and evaluation of the contract terms are implemented periodically during the execution of the contracts. Payment should be made consistent with phase of completion as enshrined in the approved contract.

- 1.2.4.9 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

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

- 1.2.4.10 Management is not sure if the audit team visited the PIU and other spending agencies, and these are contracts from last year that we strongly believe the team reviewed last year. We have printed the Client Connection listing of all vendors and consultants providing services or goods to the Project. **Please see Exhibits III and XII.**

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

- 1.2.4.11 We reviewed the documents provided in exhibit III and XII subsequently submitted by Management after our audit execution, but observed no evidence of approved contracts for transactions cataloged in table 9 above. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

### **1.2.5 Uncompleted Project Deliverables**

#### **Criteria**

- 1.2.5.1 Section II (1) of the LFSP Grant Agreement states that "the recipient shall cause the Project Implementing Entity to monitor and evaluate the progress of the project and prepared project reports in accordance with the provision of section 2.06 of the standard conditions and on the basis of indicators acceptable to the World Bank. Each Project Report shall cover the period of one (1) calendar semester, and shall be furnished to the World Bank not later than forty-five (45) days after the end of the period covered by such report".

#### **Observation**

- 1.2.5.2 During the audit, we observed that the implementation of the project activities under the LFSP Project has not been fully implemented in accordance with approved work plan. **See Annexure 8 for details.**

#### **Risk**

- 1.2.5.3 Untimely achievement of project deliverable may lead to additional expenditure (fixed costs) of the project.
- 1.2.5.4 Project objectives may not be achieved in the absence of effective project implementation and coordination.

- 1.2.5.5 The absence of effective monitoring and evaluation during the project may impair the achievement of value for money and the implementation of project deliverables.

**Recommendation**

- 1.2.5.6 Management should provide substantive justification why project deliverables catalogued in annexure 8 above were not implemented within approved timelines consistent with approved work plan and budget.
- 1.2.5.7 Going forward, Management should facilitate timely implementation of project deliverables consistent with approved work plan and budget. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with all stakeholders/contractors and included as supplementary documentation to the approved contracts. Management should facilitate timely disbursement of funds consistent with approved work plan and budget to ensure that project deliverables are implemented in a timely manner.
- 1.2.5.8 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.2.5.9 Evidence of approved work plans, budget, remittances of payments and periodic monitoring and evaluation activities reports should be adequately documented and filed to facilitate future review.

**Management's Response**

- 1.2.5.10 *The auditor did not request the status of these deliverables during the audit. Please see attached for your consideration. See Exhibit XIII.*

**Auditor General's Position**

- 1.2.5.11 The status of uncompleted project deliverables was initially obtained from the approved work plan and budget and subsequently validated during our field verification. All of the uncompleted project deliverables cataloged in annexure 9 below were observed to be uncompleted beyond approved completion dates. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

**1.2.6 Irregularities Associated with the Management of the Project Assets**

**Criteria**

- 1.2.6.1 Section eight (8) of the PFMU Financial Procedures Manual requires that The Fixed Assets Register shall be updated regularly in the financial software using the information from the disbursement transactions. Twice a year, the Fixed Assets Register will be reconciled with



the general ledger records, and a physical verification of fixed assets will be carried out. Discrepancies shall be investigated by the Internal Auditor and satisfactorily resolved by the Head of PFMU/Implementing Unit. Each Project/Program shall have its own separate Fixed Assets Register. All staff within the PFMU/Implementing Unit will sign off a form for acknowledging possession of project assets (Appendix 19).

### **Observation**

1.2.6.2 During the audit, we observed that the following irregularities were associated with the project assets management system at various facilities in the counties:

- Several of the project's fixed assets were not coded,
- The Fixed Assets Register was not regularly 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 physical verification of fixed assets
- Fixed assets within a given vicinity were not displayed as required by the PFM Act.

### **Risk**

- 1.2.6.3 Fixed Assets Register may be misstated (Over/understated).
- 1.2.6.4 Assets may be damaged or impaired, but their values are still on the books.
- 1.2.6.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.2.6.6 The lack of asset movement log 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.
- 1.2.6.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the project's objectives.
- 1.2.6.8 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

### **Recommendation**

- 1.2.6.9 Management should ensure that all fixed assets value is recorded and maintained in the register consistent with the fixed assets policy.
- 1.2.6.10 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 asset.
- 1.2.6.11 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.

- 1.2.6.12 The Fixed Assets Register should be updated periodically to reflect all project's assets.
- 1.2.6.13 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.2.6.14 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.2.6.15 A Movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.

**Management's Response**

- 1.2.6.16 *Management conducted the Assets register, and a copy of the report was shared with the Auditor during the audit. The Assets Register is in its standard form per the World Bank standard. However, the REDD+ team is out to respond to this issue.*

**Auditor General's Position**

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

## Status of Prior Year's Audit Recommendations

Management did not provide evidence of implementing prior year audit recommendations. **See table 7 below for details.**

**Table 7: Prior Year Audit Issues Status**

No.	Findings	Observations	Recommendation/AG Position	Status of implementation
	1.1. Cash Balance per Financial Statements not reconciled to Bank Confirmation Figures	1.1.1.2 During the audit, we observed a variance of (US\$ 23,443.53) between the cash balance reported in the financial statements and the figures reported in the bank confirmation.	1.1.1.4 Management should perform reconciliation between the bank statements and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. 1.1.1.5 Going forward, Management should perform monthly reconciliations between the bank statements and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner.	Not implemented
3.	1.1.2 Funds received per Financial Statements not reconciled to Trial Balance	1.1.2.3 During the audit, we observed a variance of US\$2,116,733.25 between the figures reported as funds received in the financial statements and the Trial Balance.	1.1.2.6 Management should account for the variance between the trial balance and the financial statements. 1.1.2.7 Management Should perform reconciliation between the trial balance and the financial statements. Variances identified should be investigated	Not implemented

No.	Findings	Observations	Recommendation/AG Position	Status of implementation
			<p>and adjusted where applicable in a timely manner.</p> <p>1.1.2.8 Going forward, 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. Additionally, an automated linkage should be created between the general ledger and the financial statements to facilitate the completeness and accuracy of the financial statements.</p>	
4.	1.1.3 Funds received per Bank Statements not reconciled to Trial Balance	1.1.3.3 During the audit, a variance of (US\$439,714.23) was observed between the figures reported as funds received in the bank statements and the trial balance.	1.1.3.6 Management should perform a reconciliation between the bank statements and the trial balance. Variances identified should be investigated and adjusted where applicable in a timely manner. The financial statements should be subsequently adjusted.	Not implemented



No.	Findings	Observations	Recommendation/AG Position	Status of implementation
			1.1.3.7 Going forward, Management should perform monthly reconciliation between the bank statements, cashbook, trial balance and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner.	
5.	1.1.4 Unpresented Checks	1.1.1.3 During the audit, we observed that the Liberia Forest Sector Project Management did not write back in the project's cash book sixty- five (65) unpresented checks in the total amount of US\$71,836.48. These checks have been outstanding beyond the period of six (6) months.	<p>1.1.4.4 Management should ensure that all checks written for payment of withholding taxes should be deposited in the General Revenue Account in a timely manner.</p> <p>1.1.4.5 Management should adjust the cash book by the total value of the unpresented checks and restate the financial statements with the adjusted cash balance.</p> <p>1.1.4.6 Management should facilitate the full remittance of withholding taxes to the LRA in keeping with Section 905(J) of the Revenue Code of Liberia Act of 2000 as</p>	Not implemented

No.	Findings	Observations	Recommendation/AG Position	Status of implementation
			amended in 2011.	
6.	1.1.5 Unexplained bank errors on reconciliation statements	<p>1.1.5.3 During the audit, we observed that the LFSP Bank Reconciliation Statements recorded transactions titled "bank errors" on the face of the reconciliation statements dated December 31, 2022 amounting to US\$29,993.59. Our investigation revealed that the project bank accounts were wrongly debited. However, during the audit, we observed that the transactions were yet to be reversed.</p> <p>1.1.5.4 Additionally, we observed that Management periodically did not review and approve the bank reconciliation statements in a timely manner.</p>	<p>1.1.5.4 Management should ensure that errors identified in the writing of checks are reversed and resolved in a timely manner.</p> <p>1.1.5.5 Management should also ensure that monthly bank reconciliation statements are reviewed and approved in a timely manner. Irregularities identified during revision should also be adjusted and resolved timely.</p>	Not implemented
	1.1.6 No evidence of electronic cash book	1.1.6.1 During the audit, we observed that Management did not provide evidence of electronic cashbook to verify the completeness and accuracy of the transactions recorded on the bank reconciliation statements.	1.1.6.4 Management should facilitate the preparation of electronic cashbook to ascertain the completeness and accuracy of cash transactions.	Not implemented
	1.1.7 Payments without Supporting Documentation	1.1.7.2 During the audit, we observed that Management made payments amounting to US\$543,128.68 without evidence of supporting documents such as payment vouchers, invoices/receipts, delivery notes, contracts, etc. to validate authenticity of the transactions.	<p>1.1.7.6 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.</p> <p>1.1.7.7 Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment</p>	Not implemented

No.	Findings	Observations	Recommendation/AG Position	Status of implementation
			vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. 1.1.7.8 All relevant supporting documents should be adequately documented and filed to facilitate future review.	
	1.1.8 Entries on the Bank Statements Which Were Not Traced to Drill Down Ledger	1.1.8.2 During the audit, we observed that entries amounting to US\$ 35,572 posted in the Operation Accounts at the SIB Liberia Limited (SIB) (0011202350901 & 0011202654501) for the Fiscal Period July 1, 2021 to December 31, 2022 were not traced to the corresponding drill down ledger.	1.1.8.5 Management should perform a reconciliation between the bank statements and the financial statements. Variances identified should be investigated and adjusted where applicable in a timely manner. 1.1.8.6 Going forward, Management should perform monthly reconciliation between the bank statements and the cash book. Variances identified should be reconciled, investigated and adjusted where applicable in a timely manner. 1.1.8.7 Management should also prepare monthly bank reconciliation statements. Evidence of bank reconciliation statements should be adequately	Not implemented

No.	Findings	Observations	Recommendation/AG Position	Status of implementation
			documented and filed to facilitate future review.	
	1.1.9 Payments without liquidation report	1.1.1.18 During the Audit, we observed that advances to staff totaling US\$20,0000 were not liquidated by the expenditure report for the period under Audit.	1.1.1.12 Management should ensure that all advance payments are adequately liquidated/ retired as prescribed by the PFMU Financial Procedures. 1.1.9.2 Evidence of approved liquidation reports should be adequately documented and filed to facilitate future review.	Not implemented
	1.1.10 Failure to Remit Taxes	1.1.10.2 During the audit, we observed that Management did not remit the total amount of US\$34,318.82 as withholding taxes from vendors, contractors and staff to the Liberia Revenue Authority (LRA).	1.1.1.23 Management should provide substantive justification for not remitting withholding taxes to the LRA. 1.1.1.24 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 1.1.1.25 Evidence of tax payment receipts should be adequately documented and filed to facilitate future review.	Not implemented
	1.1.11 Payment without Evidence of Adequate Supporting Documents	1.1.11.2 During the audit, Management did not provide adequate supporting documents such as payment logs,	1.1.1.33 Management should ensure all transactions are supported by the	Not implemented



No.	Findings	Observations	Recommendation/AG Position	Status of implementation
		attendance sheet, delivery notes, receipts, invoices etc. for expenditures totaling US\$ 2,395,839.90.	requisite supporting documents consistent with the financial management regulations. 1.1.1.34 Documentation such as tax clearance and business registration certificates, contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. 1.1.11.3 All relevant supporting documents should be adequately documented and filed to facilitate future review.	
	1.1.12 Payment Made to Third-Party	1.1.12.1 During the audit, we observed that Management made payments to third-parties amounting to US\$176,538 rather than the contractors, vendors, service-providers and direct beneficiaries or their legally authorized representatives.	1.1.1.37 Management should ensure payments for goods and services procured be made directly to vendors or their legally authorized representatives.	Not implemented
	1.1.13 Payments made on the same voucher Number	1.1.13.2 During the audit, we observed that payments amounting to US\$ 70,144 was made to separate clients on different dates but was paid on the same voucher number LFSP/FDA/2022/088.	1.1.13.3 Management should ensure that all vouchers are serially and uniquely numbered, dated and authorized during the processing of all transactions	Not implemented
	1.1.14 Non-Explanation of Material Variance	1.1.14.2 During the audit, we observed that Management did not include explanatory notes for material variances in the Statement of Comparison Budget	1.1.14.3 Management should ensure that full and adequate disclosures are made for material variance(s)	Not implemented

No.	Findings	Observations	Recommendation/AG Position	Status of implementation
		versus Actual Amounts of the financial statements	between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017).	
	1.1.15 Variance between fuel purchased and distributed (Consumption)	1.1.15.2 During the audit, we observed a variance of US\$424,738.21 between the total amount of fuel procured and the total amount distributed and reported by Management.	1.1.15.5 Management should provide substantive justification for the variance observed between the amount of fuel procured and amount distributed. 1.1.15.6 Going forward, Management should ensure that fuel procured are based on actual consumption. 1.1.1.46 Going forward, Management should ensure that fuel procured are based on actual consumption.	Not implemented
	1.2.1 Untimely Submission of Financial Statements	1.1.1.51 During the audit, we observed that Management did not make available the annual financial statements two months after the end of the fiscal period to the Offices of the Auditor General and the Comptroller and Accountant General.	1.1.1.54 Management should provide explanation for failing to make available the annual financial statements in accordance with regulations. 1.1.1.55 Going forward, Management should facilitate timely presentation of financial statements to the Offices of the Auditor General and the Comptroller and Accountant General two months after the end of the fiscal period in line with Regulation I.11 of the PFM Act of 2009 as	Not implemented

No.	Findings	Observations	Recommendation/AG Position	Status of implementation
			amended and restated 2019.	
	1.2.2 Lack of Signing date of the Financial Statements	1.1.1.56 During the audit, we observed that Management did not indicate the date of approval on the financial statements. As the result of the omission of approval dates on the financial statements, we could not ascertain the timely preparation of the financial statements.	1.1.1.59 Management should adjust the financial statements to include the date of approval adjacent to the signatures of the authorizers.	Not implemented
	1.2.3 Inconsistent Comparable Figures in the Financial Statements	1.1.1.62 During the audit, we observed that the comparable amounts in the financial statements were not consistent. There were three (3) fiscal periods reported in the project financial statements. Two prior period figures for twelve and six months respectively (July 2020 to June 2021 and July 2021 to December 2021) while the current year figures were for twelve (12) months (January to December 2022). 1.1.1.63 Management did not also disclose in the notes to the financial statements the reason why comparable prior year figures were inconsistent.	1.1.1.66 Management should adjust the financial statements and disclose in the notes to the financial statements why it was impractical to present comparable figures, as the project had activities for only six (6) months in the immediate prior year.	Not implemented
	1.2.4 Non-Performance of Bank Reconciliation	1.2.4.2 During the audit, we observed that Management did not perform monthly bank reconciliations for 2 (Two) bank accounts for the period under audit.	1.2.4.4 Management should ensure that monthly bank reconciliation on all of its 7 accounts are prepared, reviewed and approved by senior level staff with the required qualification and competence. 1.2.4.5 Evidence of monthly bank	Not implemented



No.	Findings	Observations	Recommendation/AG Position	Status of implementation
			reconciliation statements should be adequately documented and filed to facilitate future review.	
	1.2.5 Outstanding Payroll	1.2.5.3 During the audit, we observed that Management did not provide payrolls for its Consultants for the period and months indicated below.	1.2.5.6 Management should provide the payrolls for the months indicated above and ensure that payroll payments are supported by adequate documentation to justify the authenticity of the transactions. 1.2.5.7 Going forward, payroll journals should be adequately documented and filed to facilitate future review.	Not implemented
	1.2.6 The Absence of an Approved Organization Chart	1.2.6.3 During the audit, we observed that Management did not have an approved organizational chart to depict approved hierarchical structure/chain of command of the entity and line of reporting.	1.2.6.6 Management should develop, approve and operationalize an organizational chart that details established hierarchical structure, clearly defined reporting channels and authorities and responsibilities within the project. 1.2.6.7 Evidence of approved organizational chart should be adequately documented and filed to facilitate future review.	Not implemented

No.	Findings	Observations	Recommendation/AG Position	Status of implementation
	1.2.7 No Risk Management Policy	1.2.7.2 During the audit, we observed no evidence that Management had developed a risk management policy to manage internal and external risks that may impair the achievement of the project's objectives.	1.2.7.5 Management should develop, approve, and operationalize a risk management policy that identifies strategies for mitigating internal and external risks that may impair the achievement of the entity's objectives. 1.2.7.6 Evidence of approved risk management policy should be adequately documented and filed to facilitate future review.	Not implemented
	1.2.8 Unapproved Policy Documents	1.2.8.2 During the audit, we observed that some policy documents presented by Management for audit purposes such as Project Implementation Manual and Project Appraisal Document were not approved.	1.2.8.6 Management should ensure that all policy documents are approved to facilitate full compliance with the terms and provisions of the policy. Evidence of approved policy documents should be adequately documented and filed to facilitate future review.	Not implemented
	1.2.9 Non-Implementation of Management Project Risk Assessment Recommendations	1.2.9.4 During the audit, we observed no evidence that these recommendations were implemented during the period under audit.	1.2.9.6 Management should facilitate full and timely implementation of all recommendations in the project risk assessment report.	Not implemented
	1.2.10 Uncompleted Project Deliverables	1.2.10.1 During the audit, we observed that the implementation of the project activities under the	1.2.10.6 Management should ensure that deliverables are	Not implemented

No.	Findings	Observations	Recommendation/AG Position	Status of implementation
		LFSP Project has not been fully implemented in accordance with approved work plan	implemented in line with project workplan. 1.2.10.7 Management should facilitate adequate coordination, monitoring and evaluation of project activities to ensure project deliverables are implemented in a timely manner.	
	1.2.11 Irregularities Associated with the Management of the Project Assets	<p>1.2.11.2 During the audit, we observed that the following irregularities were associated with the project assets management system:</p> <ul style="list-style-type: none"> <li>• Several of the project's fixed assets were not coded,</li> <li>• The Fixed Assets Register was not updated,</li> <li>• There was no evidence of movement of assets form,</li> <li>• The fixed assets register did not contain all the relevant columns,</li> <li>• There was no evidence of periodic physical verification of fixed assets</li> </ul> <p>Fixed assets within a given vicinity were not displayed as required by the PFM Act.</p>	<p>1.2.11.9 Management should ensure that all assets value is recorded and maintained in the register.</p> <p>1.2.11.10 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, disposal and net book value of the asset.</p> <p>1.2.11.11 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be</p>	Not implemented

No.	Findings	Observations	Recommendation/AG Position	Status of implementation
			<p>adequately documented and filed to facilitate future review.</p> <p>1.2.11.12 The Fixed Assets Register should be updated periodically to reflect all project's assets.</p> <p>1.2.11.13 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.</p> <p>1.2.11.14 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.</p> <p>1.2.11.15 A Movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.</p>	
	1.2.12 Non-	1.2.12.3 During the audit, we	1.2.12.5 Management	Not



No.	Findings	Observations	Recommendation/AG Position	Status of implementation
	Implementation of Internal Audit Recommendation	<p>observed that the Internal Audit Division of PFMU conducted an Internal Audit that produced several findings and corrective recommendations such as:</p> <ul style="list-style-type: none"> <li>The Management of LFSP/FDA should ensure that the staff provides said report on or before February 28, 2021 for adequate reconciliation. That the PIU ensure that all outstanding activities be completed to provide supporting documents to justified the US\$34,122.67.</li> </ul> <p>The Management of LFSP/FDA should ensure that the staff provides said report on or before August 9, 2022 for adequate reconciliation. That the PIU ensure that all outstanding activities be completed to provide supporting documents to justified the US\$ 51,211.</p>	should facilitate full and timely implementation of all recommendations in the Project Internal Audit Report.	implemented
				Not implemented

**Annexure 1: Payments without Supporting Documentation**

Sample #	Date	Ref#	Description	Amount (US\$)
1	5/13/2023	FDA/009	Taxes: Kingdom Business	7,774.30
2	6/5/2023	2023/027	Fuel-Diana Gbanyah	842.30
3	5/11/2023	2023/110	Veh repair-Allen Auto gar	4,769.28
6	6/8/2023	2023/123	tax Planet-PC Lib-GRA	587.80
7	5/1/2023	2023/084	Fuel-Conex Energy Lib	600.06
8	5/31/2023	LLA/007	Vehicle Repair &Main	5,446.08
9	6/23/2023	2023/170	DSA-Listed Individuals	5,980.00
10	6/8/2023	2023/123	tax Allen Mulb Garage-GRA	464.82
11	5/13/2023	2023/027	DSA-Emmanuel Gbaintor	840.00
12	6/8/2023	2023/149	DSA & other cost-J.Voker	7,492.23
13	6/8/2023	2023/123	tax conex energy-GRA	49.19
16	6/8/2023	2023/123	tax Saksouk Shopping-GRA	98.10
17	6/8/2023	2023/123	tax conex energy-GRA	227.50
18	6/8/2023	2023/123	tax Office Ideas -GRA	96.42
19	1/26/2023	2023/019	Com Forest Drp fuel:Conex	2,515.98
20	1/26/2023	2023/027	PIU&Head Off fuel:Conex	12,739.79
21	5/10/2023	2023/108B	Signboards:Victor Printin	816.00
22	4/17/2023	2023/098	DSA-Lorpu Sangai	640.00
23	6/8/2023	2023/123	tax servo garage inc-GRA	168.14
24	6/5/2023	2023/027	DSA-Stephen Gibson	840.00
25	5/24/2023	2023/022	DSA-Harris S. Weah	1,950.00
26	6/5/2023	2023/027	DSA-Abraham Kiazolu	700.00
<b>Total</b>				<b>55,637.99</b>

**Annexure 2: Entries on the Bank Statements Which Were Not Traced to Drill Down Ledger**

No.	Date	Transaction Details	Doc. Ref	Debit
1	6-Jan-23	SIB CHQ# 0735223 ISSUED BY LIBERIA FOREST SECTOR PROJECT	735223	100,000.00
2	27-Jan-23	FUNDS TRANSFER 75680@1, IN USD, IFO SOLIMAR INTERNATIONAL, INC	FTPOPYT230127006	75,680.00
3	6-Feb-23	MANUAL CHEQUE CLEARING IFO ELITE CONTRACTORS & GLOBAL SERVICES INC	754551	35,806.28
4	9-Jan-23	SIB CHQ# 0720269 ISSUED BY LFSPM	720269	23,090.00
5	31-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735235	12,739.79
6	26-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735148	9,787.26
7	6-Jan-23	MANUAL CHEQUE CLEARING IFO PARKER KERKULA JIMMY	735152	9,645.00
8	31-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735232	9,499.38
9	25-May-23	SIB CHQ.: #0720152 - ISSUED BY LIBERIA FOREST SECTOR PROJECT - EPA	720152	8,766.33
10	7-Feb-23	CHEQUE WITHDRAWAL GBOLU P GOLDORE	737007	7,831.50
11	24-Jan-23	FUNDS TRANSFER 7760@1, IN USD, IFO C.C.H. JONGKIND, WAGENINGEN	FTPOPYT230124001	7,760.00
12	31-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735231	6,954.03
13	31-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	734901	6,545.00
14	9-Jan-23	MANUAL CHEQUE CLEARING IFO SERVO GARAGE INC	735140	6,537.16
15	31-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	734917	5,475.00
16	30-Jun-23	SIB CHQ.: #0765077 - ISSUED BY LIBERIA FOREST SECTOR PROJECT - FDA	765077	5,400.00
17	6-Feb-23	MANUAL CHEQUE CLEARING IFO SAH A DAVID JR	735248	4,995.00
18	7-Feb-23	CHEQUE WITHDRAWAL GBOLU P GOLDORE	737008	4,830.00
19	9-May-23	MANUAL CHEQUE CLEARING IFO OFFICE IDEAS	764924	4,727.58
20	4-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	735164	4,400.00
21	13-Jan-23	LFSP-MOA STAFF SALARY DEC. 2022 202301131559	11202449801	4,230.00
22	10-Feb-23	LFSP-MOA STAFF SALARY JAN. 2023202302102463	11202449801	4,230.00
23	20-Mar-23	LFSP-MOA STAFF SALARY FEB. 2023202303202502	11202449801	4,230.00
24	3-Apr-23	LFSP-MOA STAFF SALARY MAR. 2023 202304032548	11202449801	4,230.00
25	1-Feb-23	MANUAL CHEQUE CLEARING IFO ROLAND J LEPOL	735242	4,050.00
26	31-Jan-23	CHEQUE WITHDRAWAL EDWARD P. BORLOH	735245	3,330.00
27	13-Jan-23	LFSP-MOA STAFF SALARY DEC. 2022 202301131542	11202449801	3,127.50



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
28	10-Feb-23	LFSP-MOA STAFF SALARY JAN. 2023202302102491	11202449801	3,127.50
29	20-Mar-23	LFSP-MOA STAFF SALARY FEB. 2023202303202531	11202449801	3,127.50
30	3-Apr-23	LFSP-MOA STAFF SALARY MAR. 2023 202304032559	11202449801	3,127.50
31	31-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735234	3,070.76
32	9-Jan-23	MANUAL CHEQUE CLEARING IFO SERVO GARAGE INC	735138	3,047.97
33	31-Jan-23	CHEQUE WITHDRAWAL ISAAC NYANEYON KANNEH	735246	2,700.00
34	31-Jan-23	CHEQUE WITHDRAWAL STEPHEN L.HEDD- WILLIAMS	754566	2,700.00
35	31-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	735249	2,700.00
36	26-May-23	CHEQUE WITHDRAWAL LORPU K. SANGAI LIBERIA FOREST SECTOR PROJECT-FDA	764970	2,700.00
37	31-May-23	CHEQUE WITHDRAWAL ISAAC N KANNEH	764967	2,700.00
38	23-Jun-23	CHEQUE WITHDRAWAL LIBERIA FOREST SECTOR PROJECT-FDA	765013	2,700.00
39	20-Mar-23	MANUAL CHEQUE CLEARING- CHQ IFO FARUSS INC	N/A	2,657.70
40	31-Jan-23	CHEQUE WITHDRAWAL JAMES T. KPADEHYEA	754564	2,592.00
41	16-Jun-23	CHEQUE WITHDRAWAL DIANA GBANYAH LIBERIA FOREST SECTOR PROJECT-EPA	720181	2,582.30
42	31-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735241	2,515.98
43	31-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735240	2,515.98
44	1-Feb-23	CHEQUE WITHDRAWAL JARSA VARNIE OKAI	735243	2,475.00
45	14-Jun-23	LIBERIA FOREST SECTOR PROJECT- FDA/WITHHOLDING TAX DEDUCTIONS FROM VARIOUS CONSULTANTS AND SUPPLIERS	714065	2,187.04
46	1-Feb-23	CHEQUE DEPOSITS CHQ.: 0735144 ISSUE BY LIBERIA FOREST SECTOR PROJECT - FDA	735144	2,130.72
47	30-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735250	2,081.70
48	3-Feb-23	MANUAL CHEQUE CLEARING IFO GEORGE ALVIN ROBERTS	735120	1,818.00
49	31-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	754569	1,685.00
50	13-Mar-23	CHEQUE WITHDRAWAL OLIVIA K. DAVID	N/A	1,680.00
51	14-Mar-23	CHEQUE WITHDRAWAL LINCOLN S FLOMIO	N/A	1,680.00
52	27-Jan-23	MANUAL CHEQUE CLEARING IFO CONEX ENERGY LIBERIA INC	735142	1,476.90
53	1-Feb-23	CHEQUE DEPOSITS CHQ.: 0735150 ISSUE BY LIBERIA FOREST SECTOR PROJECT -FDA	735150	1,440.72

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
54	31-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	754552	1,378.54
55	4-Apr-23	CHEQUE WITHDRAWAL DIANA Y. GBANYAH LIBERIA FOREST SECTOR PROJECT-FDA	757645	1,355.12
56	31-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735238	1,347.45
57	16-Mar-23	CHEQUE WITHDRAWAL SAAH A. DAVID JR LIBERIA FOREST SECTOR PROJECT-FDA	757675	1,300.00
58	31-May-23	CHEQUE WITHDRAWAL ISAAC N KANNEH	764955	1,280.00
59	10-Mar-23	CHEQUE WITHDRAWAL HABIB FALLEH SAAD	N/A	1,260.00
60	10-Mar-23	CHEQUE WITHDRAWAL MILTON N. BROWN	N/A	1,260.00
61	4-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	735167	1,231.35
62	24-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735225	1,207.36
63	28-Mar-23	CHEQUE WITHDRAWAL EMMANUEL CHEDEH DAVIS	N/A	1,200.00
64	31-Mar-23	CHEQUE WITHDRAWAL LINCOLN S FLOMO	N/A	1,200.00
65	31-Jan-23	CHEQUE WITHDRAWAL PAHCIA G. DEAN	735244	1,179.00
66	27-May-23	CHEQUE WITHDRAWAL WILSON K TARPEH	720169	1,080.00
67	13-Mar-23	CHEQUE WITHDRAWAL TAMBA KANABAH	N/A	1,050.00

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
68	29-Jun-23	CHEQUE WITHDRAWAL ROLAND J. LEPOL	765064	1,040.00
69	1-Feb-23	CHEQUE WITHDRAWAL TITUS S. MOMOLU	754553	1,035.00
70	1-Feb-23	CHEQUE WITHDRAWAL ABRAHAM N. TUMBEY	754574	1,035.00
71	6-Feb-23	CHEQUE WITHDRAWAL DIANA Y. GBANYAN	754573	1,035.00
72	27-Mar-23	CHEQUE WITHDRAWAL DIANA	757630	1,035.00
73	28-Mar-23	CHEQUE WITHDRAWAL ABRAHAM N TUMBEY	757631	1,035.00
74	28-Mar-23	CHEQUE WITHDRAWAL TITUS S	757629	1,035.00
75	10-May-23	CHEQUE WITHDRAWAL ABRAHAM	764940	1,035.00
76	10-May-23	CHEQUE WITHDRAWAL TITUS S. MOMOLU LIBERIA FOREST SECTOR PROJECT-FDA	764938	1,035.00
77	11-May-23	CHEQUE WITHDRAWAL DIANA	764939	1,035.00
78	26-May-23	CHEQUE WITHDRAWAL TITUS S MOMOLU	764951	1,035.00
79	29-May-23	MANUAL CHEQUE CLEARING IFO DIANA Y GBANYAH	764952	1,035.00
80	29-May-23	CHEQUE WITHDRAWAL ABRAHAM N. TUMBEY	764953	1,035.00
81	23-Jun-23	CHEQUE WITHDRAWAL LIBERIA FOREST SECTOR PROJECT-FDA	765005	1,035.00

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
82	28-Jun-23	CHEQUE WITHDRAWAL ABRAHAM N. TUMBEY	765006	1,035.00
83	29-Jun-23	CHEQUE WITHDRAWAL TITUS S. MOMOLU	765004	1,035.00
84	4-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	735158	960.00
85	26-May-23	CHEQUE WITHDRAWAL SAYLEE L TEAH	764959	960.00
86	26-May-23	CHEQUE WITHDRAWAL TITUS S MOMOLU	764958	960.00
87	26-May-23	CHEQUE WITHDRAWAL DIANA Y. GBANYA	764957	960.00
88	29-May-23	CHEQUE WITHDRAWAL ABRAHAM N. TUMBEY	764956	960.00
89	22-Mar-23	CHEQUE WITHDRAWAL GETHRUDE Z YEANUE LIBERIA LAND AUTHORITY (LLA)	N/A	900.00
90	22-Mar-23	CHEQUE WITHDRAWAL HABIB FALLEH SAAD	N/A	900.00
91	19-Apr-23	CHEQUE WITHDRAWAL STANLEY	N/A	880.00
92	19-Apr-23	CHEQUE WITHDRAWAL CLARENCE G TORGBE	N/A	880.00
93	20-Apr-23	CHEQUE WITHDRAWAL L KULA JACKSON	N/A	880.00
94	24-Apr-23	CHEQUE WITHDRAWAL J AMOS MONABAH SR	N/A	880.00
95	31-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	754572	855.00



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
96	21-Feb-23	CHEQUE WITHDRAWAL C. MIKE DORYEN	754592	840.00
97	21-Feb-23	CHEQUE WITHDRAWAL KAMARA	757555	835.50
98	4-Jan-23	CHEQUE WITHDRAWAL MCDONALD M. KAMARA	735191	832.50
99	4-Jan-23	CHEQUE WITHDRAWAL MCDONALD M. KAMARA	735183	832.50
100	4-Jan-23	CHEQUE WITHDRAWAL THOMAS M. DEDDEH	735215	832.50
101	4-Jan-23	CHEQUE WITHDRAWAL DEDDEH	735106	832.50
102	5-Jan-23	CHEQUE WITHDRAWAL ALBERT S. KIDLAY	735218	832.50
103	9-Jan-23	MANUAL CHEQUE CLEARING IFO KOLU GORVRE	735195	832.50
104	9-Jan-23	MANUAL CHEQUE CLEARING IFO KORLU GORLU GRRVOE	735187	832.50
105	16-Jan-23	CHEQUE WITHDRAWAL LEO HARRIS YEANAY	735219	832.50
106	2-Feb-23	GNBANK CHQ.: #0754582 ISSUED - LIBERIA FOREST SECTOR PROJECT	754582	832.50
107	2-Feb-23	CHEQUE WITHDRAWAL SUSANNA T. SAAH	754581	832.50
108	3-Feb-23	CHEQUE WITHDRAWAL NATHAN	754583	832.50
109	3-Feb-23	CHEQUE WITHDRAWAL ALBERT	754585	832.50

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
110	3-Feb-23	CHEQUE WITHDRAWAL LEO HARRIS YEANAY LIBERIA FOREST	754584	832.50
111	3-Feb-23	CHEQUE WITHDRAWAL DARLINGTON FAYIAH	754578	832.50
112	6-Feb-23	CHEQUE WITHDRAWAL THOMAS MANYANGO DEDDEH	754580	832.50
113	13-Feb-23	CHEQUE WITHDRAWAL YAMAH K. BOAHNDAO	754579	832.50
114	21-Feb-23	CHEQUE WITHDRAWAL TARNUE F. MOMOLU	757556	832.50
115	21-Feb-23	CHEQUE WITHDRAWAL DANIEL K. MARTINS	757559	832.50
116	21-Feb-23	CHEQUE WITHDRAWAL MARVIN S. B. KORVAYAN LIBERIA FOREST SECTOR PROJECT-FDA	757557	832.50
117	21-Feb-23	CHEQUE WITHDRAWAL NICHOLAS B. QUOI LIBERIA FOREST SECTOR PROJECT-FDA	757564	832.50
118	22-Feb-23	CHEQUE WITHDRAWAL DAVID Y. MASSAQUOI	757570	832.50
119	22-Feb-23	CHEQUE WITHDRAWAL JOHNSON WINN	757554	832.50
120	22-Feb-23	CHEQUE WITHDRAWAL FLOMO KESSELEE	757572	832.50
121	22-Feb-23	CHEQUE WITHDRAWAL JASPER T. YANBOR	757561	832.50
122	22-Feb-23	CHEQUE WITHDRAWAL FOMBAH M. KONNEH	757558	832.50
123	22-Feb-23	CHEQUE WITHDRAWAL ISAAC S. GAUSI	757568	832.50

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
124	22-Feb-23	CHEQUE WITHDRAWAL BANA QUAQUA	757553	832.50
125	23-Feb-23	SIB CHQ.: #0757565 - ISSUED BY LIBERIA FOREST SECTOR PROJECT	757565	832.50
126	23-Feb-23	SIB CHQ.: #0757560 - ISSUED BY FORESTSECTOR PROJECT	757560	832.50
127	27-Feb-23	MANUAL CHEQUE CLEARING IFO KORLU GORVOE	757571	832.50
128	2-Mar-23	CHEQUE WITHDRAWAL FLOMO KESSELEE	757664	832.50
129	2-Mar-23	CHEQUE WITHDRAWAL DANIEL K. MARTINS	757598	832.50
130	2-Mar-23	CHEQUE WITHDRAWAL JULIUS	757655	832.50
131	2-Mar-23	CHEQUE WITHDRAWAL JULIUS	757563	832.50
132	2-Mar-23	CHEQUE WITHDRAWAL MARVIN S B KORVAYAN	757599	832.50
133	2-Mar-23	CHEQUE WITHDRAWAL JAMES N. BORBOR LIBERIA FOREST SECTOR PROJECT-FDA	757652	832.50
134	3-Mar-23	CHEQUE WITHDRAWAL GAYDUO ZAYZAY	757562	832.50
135	3-Mar-23	CHEQUE WITHDRAWAL GAYDUO ZAY ZAY	757654	832.50
136	3-Mar-23	CHEQUE WITHDRAWAL FOMBAH M KONNEH	757600	832.50
137	3-Mar-23	CHEQUE WITHDRAWAL JASPER T. YANBOR	757653	832.50



Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023

No.	Date	Transaction Details	Doc. Ref	Debit
138	3-Mar-23	SIB CHQ.: #0757596 - ISSUED BY LIBERIA FOREST SECTOR	757596	832.50
139	3-Mar-23	SIB CHQ.: #0757657 - ISSUED BY LIBERIA FOREST SECTOR PROJECT - FDA	757657	832.50
140	3-Mar-23	CHEQUE WITHDRAWAL NICHOLAS B. QUOI LIBERIA FOREST SECTOR PROJECT-FDA	757656	832.50
141	3-Mar-23	CHEQUE WITHDRAWAL TARNUE F. MOMOLU	757651	832.50
142	3-Mar-23	CHEQUE WITHDRAWAL KAMARA	757597	832.50
143	6-Mar-23	CHEQUE WITHDRAWAL PARICK BS WEHYIE	757661	832.50
144	6-Mar-23	CHEQUE WITHDRAWAL PATRICK B S WEHYIE	757569	832.50
145	6-Mar-23	MANUAL CHEQUE CLEARING IFO KOLU GORVOE	757663	832.50
146	6-Mar-23	CHEQUE WITHDRAWAL DAVID Y. MASSAQUOI	757662	832.50
147	7-Mar-23	CHEQUE WITHDRAWAL SUSANNA T. SAAH	757697	832.50
148	9-Mar-23	CHEQUE WITHDRAWAL ALBERT S. KIDLAY LIBERIA FOREST SECTOR PROJECT-FDA	757698	832.50
149	9-Mar-23	CHEQUE WITHDRAWAL ISAAC S. GAUSI	757660	832.50
150	10-Mar-23	CHEQUE WITHDRAWAL DARLINGTON FAIAH	757694	832.50
151	10-Mar-23	CHEQUE WITHDRAWAL LEO HARRIS YEANAY	757699	832.50

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
152	13-Mar-23	CHEQUE WITHDRAWAL THOMAS MANYANGO	757696	832.50
153	20-Mar-23	CHEQUE WITHDRAWAL EDWARD J. SMALLWOOD	757693	832.50
154	23-Mar-23	CHEQUE WITHDRAWAL NATHAN V.KPEHE	757700	832.50
155	27-Mar-23	CHEQUE WITHDRAWAL AGNES A. KORPORAL	757658	832.50
156	30-Mar-23	CHEQUE WITHDRAWAL EDWARD SMALLWOOD	757621	832.50
157	30-Mar-23	CHEQUE WITHDRAWAL NATHAN V.KPEHE	757628	832.50
158	30-Mar-23	CHEQUE WITHDRAWAL ALBERT S KIDLAY	757626	832.50
159	31-Mar-23	CHEQUE WITHDRAWAL LEO	757627	832.50
160	3-Apr-23	CHEQUE WITHDRAWAL THOMAS MDEDDEH	757624	832.50
161	3-Apr-23	CHEQUE WITHDRAWAL YAMAH K. BOAHNDAO	757695	832.50
162	3-Apr-23	CHEQUE WITHDRAWAL YAMAH	757623	832.50
163	20-Apr-23	CHEQUE WITHDRAWAL DARLINGTON FAYIAH	757622	832.50
164	24-Apr-23	CHEQUE WITHDRAWAL NICHOLAS B. QUOI LIBERIA FOREST SECTOR PROJECT-FDA	764923	832.50
165	25-Apr-23	CHEQUE WITHDRAWAL MARVIN S B KORVAYAN	764916	832.50

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
166	25-Apr-23	CHEQUE WITHDRAWAL ZOE	764921	832.50
167	25-Apr-23	CHEQUE WITHDRAWAL JASPER T YANBOR	764920	832.50
168	25-Apr-23	CHEQUE WITHDRAWAL BANA QUAQUA	764912	832.50
169	25-Apr-23	CHEQUE WITHDRAWAL BANA QUAQUA	757595	832.50
170	25-Apr-23	CHEQUE WITHDRAWAL JULIUS	764922	832.50
171	25-Apr-23	CHEQUE WITHDRAWAL FOMBAH	764917	832.50
172	25-Apr-23	CHEQUE WITHDRAWAL CHRIS	764904	832.50
173	25-Apr-23	CHEQUE WITHDRAWAL TARNUE	764918	832.50
174	25-Apr-23	CHEQUE WITHDRAWAL JAMES	764919	832.50
175	25-Apr-23	CHEQUE WITHDRAWAL DANIEL	764915	832.50
176	25-Apr-23	CHEQUE WITHDRAWAL JAMES	764913	832.50
177	25-Apr-23	CHEQUE WITHDRAWAL LIBERIA FOREST SECTOR PROJECT-FDA	764914	832.50
178	5-May-23	CHEQUE WITHDRAWAL AGNES A KORPORAL	764905	832.50
179	10-May-23	CHEQUE WITHDRAWAL MCDANALD	757567	832.50

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
180	10-May-23	CHEQUE WITHDRAWAL MCDONALD	764906	832.50
181	10-May-23	CHEQUE WITHDRAWAL MCDONALD	757659	832.50
182	28-Mar-23	CHEQUE WITHDRAWAL SUSANNA TSAAH	757625	832.00
183	24-Jun-23	CHEQUE WITHDRAWAL COMFORT TWEH SAKUI	764993	832.00
184	12-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735154	816.00
185	12-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735153	816.00
186	7-Mar-23	CHEQUE WITHDRAWAL EDWARD P.BORLOH	757687	800.00
187	27-Mar-23	CHEQUE WITHDRAWAL BLAMAH S GOLL	757688	800.00
188	7-Apr-23	CHEQUE WITHDRAWAL ISSAC N. KANNAH	757644	800.00
189	22-May-23	CHEQUE WITHDRAWAL CHARLENE JALLAH FREEMAN	764947	800.00
190	26-May-23	CHEQUE WITHDRAWAL LLOYD KULEE	764961	800.00
191	19-May-23	CHEQUE WITHDRAWAL AUGUSTINE K. KOFFA LIBERIA FOREST SECTOR PROJECT-FDA	764948	750.00
192	8-Jun-23	CHEQUE WITHDRAWAL SAAH A. DAVID JR. LIBERIA FOREST SECTOR PROJECT-FDA	765060	750.00
193	31-Mar-23	CHEQUE WITHDRAWAL TAMBA KANABAH	N/A	750.00



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
194	31-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735239	749.70
195	7-Apr-23	SIB CHQ.: #0001586 - ISSUED BY LIBERIA LAND AUTHORITY (LLA )	N/A	740.88
196	26-May-23	CHEQUE WITHDRAWAL CARLTON WONSIAH	720170	720.00
197	26-May-23	CHEQUE WITHDRAWAL SAAH A. DAVID JR. LIBERIA FOREST SECTOR PROJECT-FDA	764954	700.00
198	21-Apr-23	CHEQUE WITHDRAWAL DATAMA FARR	737708	700.00
199	11-Jan-23	CHEQUE WITHDRAWAL AUGUSTINE K KOFFA LIBERIA FOREST SECTOR PROJECT-FDA	735155	680.00
200	31-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735233	673.72
201	19-Apr-23	CHEQUE WITHDRAWAL WILLIAM WREH	N/A	660.00
202	29-Jun-23	CHEQUE WITHDRAWAL ROBERT NYUMAH	765067	650.00
203	4-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	735156	640.00
204	6-Jan-23	CHEQUE WITHDRAWAL AMOS W FAHN	735014	640.00
205	22-Feb-23	CHEQUE WITHDRAWAL EDWARD Y N W APPLETON	754595	560.00
206	19-Apr-23	CHEQUE WITHDRAWAL SAMPSON E PAYE	N/A	550.00
207	19-Apr-23	CHEQUE WITHDRAWAL ALVIN DOLO	N/A	550.00

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
208	19-Apr-23	CHEQUE WITHDRAWAL SANDO JACKSON	N/A	550.00
209	31-Jan-23	CHEQUE WITHDRAWAL AUGUSTINE K KOFFA LIBERIA FOREST SECTOR PROJECT-FDA	754563	540.00
210	26-May-23	CHEQUE WITHDRAWAL HARRIS S. WEAH	720171	540.00
211	31-Jan-23	INWARD CLEARING - CHEQUE WITHDRAWAL	735236	539.45
212	9-Mar-23	CHEQUE WITHDRAWAL LLOYD KULEE	757676	500.00
213	28-Mar-23	CHEQUE WITHDRAWAL FREDDIE KBEDELL	757643	500.00
214	31-Jan-23	CHEQUE WITHDRAWAL ROBERT NYUMAH	735247	495.00
215	19-May-23	CHEQUE WITHDRAWAL HERETTER S.K BALLAH	764946	480.00
216	27-May-23	CHEQUE WITHDRAWAL PATRICK WEAH	720173	450.00
217	29-May-23	CHEQUE WITHDRAWAL JALLAH KAMARA	720172	450.00
218	31-Mar-23	DEBIT INTEREST TRANSACTION		445.73
219	21-Feb-23	CHEQUE WITHDRAWAL FRANK JULUTOE LIBERIA FOREST SECTOR PROJECT-FDA	754594	420.00
220	21-Feb-23	CHEQUE WITHDRAWAL EDWARD GBATU	754593	420.00
221	22-Feb-23	CHEQUE WITHDRAWAL KOLLIE R TOKPAH	754596	420.00



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
222	22-Feb-23	CHEQUE WITHDRAWAL TITUS MAMES LIBERIA FOREST SECTOR PROJECT-FDA	754597	420.00
223	24-Mar-23	MANUAL CHEQUE CLEARING IFO PAHUA G W DEAN	757691	420.00
224	31-Mar-23	CHEQUE WITHDRAWAL JALLAH J JOHNSON	757690	420.00
225	6-Mar-23	CHEQUE WITHDRAWAL ROLAND J. LEPOL	757669	400.00
226	6-Mar-23	CHEQUE WITHDRAWAL NICK BENITOS GOLL II	757678	400.00
227	23-Mar-23	CHEQUE WITHDRAWAL ELIJAH WHAPOE	757679	400.00
228	24-Mar-23	CHEQUE WITHDRAWAL COMFORT TWEH SAKUU	757677	400.00
229	28-Apr-23	CHEQUE WITHDRAWAL OMARU DUKULY	757650	400.00
230	27-Mar-23	MANUAL CHEQUE CLEARING IFO JOSEPH J GBORIE	737656	400.00
231	31-Mar-23	CHEQUE WITHDRAWAL ALARIC N MIENWIPIA	737705	400.00
232	21-Feb-23	CHEQUE WITHDRAWAL MOHAMMED KABA	754598	350.00
233	27-Mar-23	CHEQUE WITHDRAWAL MORRIS A DAGOSEH	757692	350.00
234	26-May-23	CHEQUE WITHDRAWAL AUGUSTINE K. KOFA LIBERIA FOREST SECTOR PROJECT-FDA	764960	350.00
235	11-Apr-23	CHEQUE WITHDRAWAL ROSETTA S ANTHONY	720287	350.00

Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023

No.	Date	Transaction Details	Doc. Ref	Debit
236	11-Apr-23	CHEQUE WITHDRAWAL DECONTEE TARPAH	720288	350.00
237	4-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	735166	300.00
238	6-Mar-23	CHEQUE WITHDRAWAL HERETTER S. K. BALLAH	757670	300.00
239	6-Mar-23	CHEQUE WITHDRAWAL ROBERT NYUMAH	757671	250.00
240	6-Mar-23	CHEQUE WITHDRAWAL ABRAHAM KIAZOLU	757680	250.00
241	11-Apr-23	CHEQUE WITHDRAWAL PRESTON ROBERT	720289	250.00
242	11-Apr-23	CHEQUE WITHDRAWAL SAYDEE KARPEH	720290	250.00
243	4-Jan-23	CHEQUE WITHDRAWAL HERETTER S K BALLAH	735118	240.00
244	19-Jan-23	MANUAL CHEQUE CLEARING IFO HERETTER S K BALLAH	735165	240.00
245	24-Mar-23	CHEQUE WITHDRAWAL JALLAH J. JOHNSON	757673	240.00
246	29-Mar-23	CHEQUE WITHDRAWAL NICK B GOLL	757637	240.00
247	30-Mar-23	CHEQUE WITHDRAWAL STEPHEN L.HEDD WILLIAMS	757639	240.00
248	5-Apr-23	CHEQUE WITHDRAWAL DAVID D WOUNUAH	757638	240.00
249	13-Apr-23	CHEQUE WITHDRAWAL EVANGELINE SWOPE NYANTEEE	757672	240.00

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
250	6-Apr-23	CHEQUE WITHDRAWAL ABRAHAM KAMARA	757674	200.00
251	31-Jan-23	CHEQUE WITHDRAWAL LORPU K. SANGAI	754575	160.00
252	13-Jun-23	TRANSFER COMMISSION	FTPOPYT230613005	160.00
253	27-Jan-23	TRANSFER COMMISSION	FTPOPYT230127006	110.00
254	24-Mar-23	TRANSFER COMMISSION	FTPOPYT230324001	110.00
255	23-Jun-23	TRANSFER COMMISSION	FTPOPYT230623003	110.00
256	26-Apr-23	TRANSFER COMMISSION	FTPOPYT230426004	85.00
257	2-Jun-23	TRANSFER COMMISSION	FTPOPYT230602003	85.00
258	23-Jun-23	TRANSFER COMMISSION	FTPOPYT230623002	75.00
259	23-Jun-23	TRANSFER COMMISSION	FTPOPYT230623010	75.00
260	24-Jan-23	TRANSFER COMMISSION	FTPOPYT230124001	60.00
261	2-Jun-23	TRANSFER COMMISSION	FTPOPYT230602001	60.00
262	13-Jun-23	TRANSFER COMMISSION	FTPOPYT230613007	60.00
263	26-Apr-23	TRANSFER COMMISSION	FTPOPYT230426005	60.00

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
264	26-Apr-23	TRANSFER COMMISSION	FTPOPYT230426006	60.00
265	27-Jan-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-013	30.00
266	16-Feb-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-013	30.00
267	16-Feb-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-013	30.00
268	16-Feb-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-013	30.00
269	19-Apr-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-072	30.00
270	19-Apr-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-072	30.00
271	19-Apr-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-072	30.00
272	19-Apr-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-072	30.00
273	19-Apr-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-072	30.00
274	19-Apr-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-072	30.00
275	19-Apr-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-072	30.00
276	19-Apr-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-072	30.00
277	19-Apr-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-072	30.00



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Transaction Details	Doc. Ref	Debit
278	19-Apr-23	CHEQUEBOOK ISSUANCE FEE	SIBLL-001-072	30.00
279	7-Feb-23	CHEQUEBOOK ISSUANCE FEE	N/A	30.00
280	31-Jan-23	CA - LEDGER FEE - 31-JAN-23	N/A	20.00
281	28-Feb-23	CA - LEDGER FEE - 28-FEB-23	N/A	20.00
282	31-Mar-23	CA - LEDGER FEE - 31-MAR-23	N/A	20.00
<b>Total</b>				<b>594,171.88</b>

**Annexure 3: Entries on the Drill Down Ledger Which Were Not Traced to Bank Statements**

No.	Date	Journal No.	Reference #	Description	Code	Amount
1	1/5/2023	8419	2022/0744	2,3,4 pmt:Solimar Int'l	220	75,680.00
2	1/26/2023	8405	2023/0015	Civil Wks/Elite Contract	220	35,806.28
3	1/26/2023	8328	2023/027	PIU&Head Off fuel:Conex	410	12,739.79
4	2/13/2023	8508	2023/0036	CFE Officer Sal Jan, 2023	230	9,990.00
5	3/1/2023	8587	2023/054	Sal Feb,2023-Extens Offic	230	9,990.00
6	4/12/2023	8483	2023/091	CFE March 2023 salary	230	9,990.00
7	1/11/2023	8290	2023/0007	Medical Supp:Shine Pharma	220	9,787.26
8	1/26/2023	8334	2023/0025	60 motorbikes fuel:Conex	220	9,499.38
9	1/31/2023	8607	LLA/004	Work done for LLA	110	7,560.00
10	1/30/2023	8427	2023/0033	Sal Jan,2023-Jr. Con Off	220	7,492.50
11	2/1/2023	8591	2023/033	Junior Officer pmt Jan	220	7,492.50
12	5/22/2023	8663	2023/131	DSA-Following Individuals	310	6,970.00



Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023

No.	Date	Journal No.	Reference #	Description	Code	Amount
13	1/26/2023	8330	2023/0020	Com Forest Dpt fuel:Conex	230	6,954.03
14	3/3/2023	8548	2023/001	DSA-Following Individuals	110	6,930.00
15	3/1/2023	8583	2023/002	Staf Sal Feb,2023-SI Bank	220	6,660.00
16	2/13/2023	8522	2023/0037	NRM Staff Sal Jan,2023	230	6,660.00
17	2/22/2023	8589	2023/055	Sal Feb,2023-NRM Staff	230	6,660.00
18	3/22/2023	8595	2023/080	Junior Officer March pmt	220	6,659.50
19	6/23/2023	8831	2023/170	DSA-Listed Individuals	110	5,980.00
20	3/27/2023	8603	LFSP/002	Bank Charges	410	5,878.40
21	4/10/2023	8628	2023/011	DSA-Listed Individuals	110	5,830.00
22	1/26/2023	8410	2023/0012	Sal Jan,2023-S. David	410	4,995.00
23	3/17/2023	8554	2023/009	DSA-Following Individuals	110	4,950.00
24	4/20/2023	8650	2023/102	stationery-Office Ideas	410	4,724.58
25	1/26/2023	8410	2023/0012	Sal Jan,2023-R.Lepol	410	4,050.00
26	1/31/2023	8608	LLA/004	Work done for LLA	110	3,510.00
27	2/13/2023	8506	2023/0039	DSA-Listed Individuals	110	3,430.00
28	1/26/2023	8410	2023/0012	Sal Jan,2023-E. Borloh	410	3,330.00
29	2/28/2023	8383	2023/067	DSA for staff	220	3,290.00
30	5/24/2023	8697	2023/023	DSA-Following Individuals	110	3,240.00
31	5/11/2023	8700	2023/115	DSA-Following Individuals	110	3,230.00
32	2/21/2023	8497	2023/0049	MRV Sal Feb,2023-T.Momolu	310	3,105.00
33	1/26/2023	8408	2023/0013	Sta Sal Jan,2023-T.Momolu	320	3,105.00
34	5/2/2023	8653	2023/105	Sal fr Apri,2023-MRV Assi	320	3,105.00
35	5/22/2023	8661	2023/127	Sal fr May,2023-MRV Asst	320	3,105.00
36	6/20/2023	8740	2023/159	Sal fr June,2023-MRV Asst	320	3,105.00
37	1/26/2023	8329	2023/0021	Srn Mgt fuel:Conex Energy	110	3,070.76
38	6/29/2023	8768	2023/199	Research fees:Pretoria	110	2,780.00

Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023

No.	Date	Journal No.	Reference #	Description	Code	Amount
39	1/26/2023	8410	2023/0012	Sal Jan,2023-I.Kanneh	410	2,700.00
40	1/26/2023	8410	2023/0012	Sal Jan,2023-L. Sangai	410	2,700.00
41	1/26/2023	8410	2023/0012	Sal Jan,2023-S. Williams	410	2,700.00
42	6/20/2023	8838	2023/160	Jun 2023 Sal:L.K. Sangai	410	2,700.00
43	1/26/2023	8410	2023/0012	Sal Jan,2023-J. Kpadehyea	410	2,592.00
44	1/26/2023	8333	2023/0024	Conservati Dpt fuel:Conex	220	2,515.98
45	1/26/2023	8327	2023/019	Com Forest Drp fuel:Conex	230	2,515.98
46	2/21/2023	8388	2023/048	Feb 2023 Sal:Jarsa O	410	2,475.00
47	1/5/2023	8425	2022/0726	DSA for Inventory Team	310	2,312.00
48	3/1/2023	8567	2022/096	Air Ticket-Oragon Travel	110	2,288.00
49	3/20/2023	8600	LFSP/001	Bank Charges	410	2,219.17
50	3/29/2023	8575	2023/090	DSA--Follow Individuals	410	2,155.12
51	1/11/2023	8292	2023/0009	Spare Parts:Diesel Auto S	220	2,130.72
52	5/3/2023	8655	2023/106	Sal fr Apri,2023-G.Applet	310	2,081.70
53	1/26/2023	8410	2023/0012	Sal Jan,2023-G. Appleton	410	2,081.70
54	2/2/2023	8424	2022/0718	Rent-George A. Roberts	230	1,818.00
55	2/28/2023	8379	2023/063	DSA for staff	410	1,800.00
56	1/30/2023	8429	2023/0031	DSA-Lorpu K. Sangai	110	1,685.00
57	6/30/2023	8844	FDA/012	Petty Cash Utilisation fr	410	1,525.88
58	3/13/2023	8568	2023/012	DSA-Listed Individuals	110	1,500.00
59	3/13/2023	8644	2023/011	Sal Feb, 2023-M. Juwor	110	1,485.00
60	4/3/2023	8539	2023/014	Sal Mar,2023-M. Juwor	110	1,485.00
61	1/10/2023	8274	2023/002	Dec pmt:Maxwell Juwor	240	1,485.00
62	2/8/2023	8490	2023/004	Sal fr Jan,2023-M.Juwor	240	1,485.00
63	1/10/2023	8416	2023/002	Fuel:Conex Energy Liberia	110	1,476.90
64	2/28/2023	8378	2023/062	DSA for staff	110	1,450.00





Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023

No.	Date	Journal No.	Reference #	Description	Code	Amount
65	1/11/2023	8293	2022/0010	Spare Parts:Diesel Auto S	220	1,440.72
66	1/26/2023	8402	2023/0017	Petty Cash-Lorpu Sangai	410	1,378.54
67	1/26/2023	8332	2023/0023	8 Motorbikes fuel:Conex	230	1,347.45
68	1/16/2023	8412	2023/0011	Air Ticket-Oragon Travel	110	1,207.36
69	1/26/2023	8410	2023/0012	Sal Jan,2023-P. Dean	410	1,179.00
70	1/16/2023	8606	2023/001A	DSA:Alvin Dolo	110	1,000.00
71	2/28/2023	8386	2023/070	DSA for staff	410	950.00
72	6/5/2023	8774	2023/027	DSA field staff-D.Gbanyah	110	900.00
73	1/30/2023	8426	2023/0028	DSA:Lorpu Sangai	110	855.00
74	6/5/2023	8774	2023/027	Fuel-Diana Gbanyah	110	842.30
75	6/5/2023	8774	2023/027	DSA-Diana Gbanyah	110	840.00
76	3/13/2023	8646	2023/010	Sal Feb, 2023-A.Sundaygar	110	832.50
77	4/3/2023	8541	2023/015	Sal Mar,2023-A.Sundaygay	110	832.50
78	4/17/2023	8585	2023/092	Sal fr Mar,2023-C.Yelleh	230	832.50
79	4/17/2023	8585	2023/092	Sal fr Mar,2023-M.Kamara	230	832.50
80	6/8/2023	8837	2023/152	DSA & other cost-C. Sakui	220	832.00
81	6/30/2023	8803	FDA/011	Bank Charge	410	796.50
82	3/13/2023	8644	2023/011	Sal Feb, 2023-G. Weah	110	765.00
83	3/13/2023	8644	2023/011	Sal Feb, 2023-J. Nalon	110	765.00
84	3/13/2023	8644	2023/011	Sal Feb, 2023-W. Lablah	110	765.00
85	3/13/2023	8646	2023/010	Sal Feb, 2023-T. Willabo	110	765.00
86	3/13/2023	8646	2023/010	Sal Feb, 2023-T.M Tumu	110	765.00
87	3/13/2023	8646	2023/010	Sal Feb, 2023-W. Kennedy	110	765.00
88	4/3/2023	8539	2023/014	Sal Mar,2023-G. Weah	110	765.00
89	4/3/2023	8539	2023/014	Sal Mar,2023-J. Nalon	110	765.00
90	4/3/2023	8539	2023/014	Sal Mar,2023-W. Lablah	110	765.00

Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023

No.	Date	Journal No.	Reference #	Description	Code	Amount
91	4/3/2023	8541	2023/015	Sal Mar,2023-T. Tumu	110	765.00
92	4/3/2023	8541	2023/015	Sal Mar,2023-T. Willabo	110	765.00
93	4/3/2023	8541	2023/015	Sal Mar,2023-W. Kennedy	110	765.00
94	1/10/2023	8272	2023/001	Dec pmt:Theophilus Willab	240	765.00
95	1/10/2023	8272	2023/001	Dec pmt;T. Walin Tumu	240	765.00
96	1/10/2023	8272	2023/001	Dec pmt;Wilmot J. Kennedy	240	765.00
97	1/10/2023	8274	2023/002	Dec pmt:Gabriel Weah	240	765.00
98	1/10/2023	8274	2023/002	Dec pmt:Joseph F. Nalon	240	765.00
99	1/10/2023	8274	2023/002	Dec pmt:William Lablah	240	765.00
100	2/8/2023	8488	2023/005	Sal fr Jan,2023-T. Tumu	240	765.00
101	2/8/2023	8488	2023/005	Sal fr Jan,2023-T.Willabo	240	765.00
102	2/8/2023	8488	2023/005	Sal fr Jan,2023-W.Kennedy	240	765.00
103	2/8/2023	8490	2023/004	Sal fr Jan,2023-G. Weah	240	765.00
104	2/8/2023	8490	2023/004	Sal fr Jan,2023-J.Nalon	240	765.00
105	2/8/2023	8490	2023/004	Sal fr Jan,2023-W. Lablah	240	765.00
106	1/19/2023	8320	2023/005	Catering:Theresa Tarley	110	750.00
107	1/26/2023	8336	2023/0018	2 small boats fuel:Conex	220	749.70
108	3/29/2023	8555	2023/010	Fuel-Aminata & Sons Inc.	110	740.00
109	3/23/2023	8580	2023/083	DSA-Listed Individuals	410	720.00
110	2/28/2023	8380	2023/064	DSA for staff	220	680.00
111	1/26/2023	8335	2023/0026	Focal pt EPA fuel:Conex	110	673.72
112	3/31/2023	8594	FDA/003	Bank Charges	410	602.73
113	6/8/2023	8836	2023/123	tax Planet-PC Lib-GRA	220	587.80
114	1/26/2023	8410	2023/0012	Sal Jan,2023-A. Koffa	410	540.00
115	1/26/2023	8331	2023/0022	Semi Annu prog fuel:Conex	110	539.45
116	1/26/2023	8410	2023/0012	Sal Jan,2023-R. Nyumah	410	495.00



Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023

No.	Date	Journal No.	Reference #	Description	Code	Amount
117	6/8/2023	8836	2023/123	tax Allen Mulb Garage-GRA	410	464.82
118	3/13/2023	8644	2023/011	Sal Feb, 2023-A. Davies	110	450.00
119	4/3/2023	8539	2023/014	Sal Mar, 2023-A. Davies	110	450.00
120	1/10/2023	8274	2023/002	Dec pmt: Archie Davies	240	450.00
121	2/8/2023	8490	2023/004	Sal fr Jan, 2023-A. Davies	240	450.00
122	4/30/2023	8615	FDA/005	Bank Charges	410	420.00
123	3/31/2023	8609	EPA/004	Petty Cash Utilisation fr	110	310.00
124	6/27/2023	8842	LFSP/003	Bank Charge	410	246.53
125	6/8/2023	8836	2023/123	tax conex energy-GRA	230	245.87
126	1/31/2023	8433	FDA/001	Bank Charges	410	245.00
127	6/8/2023	8836	2023/123	tax conex energy-GRA	220	227.50
128	4/30/2023	8612	EPA/004	Bank Charge	110	192.50
129	6/8/2023	8836	2023/123	tax servo garage inc-GRA	230	168.14
130	1/26/2023	8404	2023	reimbursement-Lorpu Sanga	410	160.00
131	6/8/2023	8836	2023/123	tax fr conex energy-GRA	230	137.68
132	2/28/2023	8528	FDA/002	Bank charges	410	134.00
133	6/8/2023	8836	2023/123	tax Saksouk Shopping-GRA	410	98.10
134	6/8/2023	8836	2023/123	tax Office Ideas -GRA	410	96.42
135	2/28/2023	8493	LLA/002	Bank Charge	110	55.00
136	6/8/2023	8836	2023/123	tax servo garage inc-GRA	410	52.10
137	6/8/2023	8836	2023/123	tax conex energy-GRA	410	49.19
138	5/31/2023	8680	FDA/006	Bank Charges	410	32.00
139	1/31/2023	8390	EPA/001	Bank Charges	110	29.00
140	2/28/2023	8486	EPA/002	Bank Charge	110	29.00
141	3/31/2023	8530	EPA/003	Bank Charge	110	29.00
142	5/31/2023	8672	EPA/004	Bank Charge	110	29.00



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No.	Date	Journal No.	Reference #	Description	Code	Amount
143	6/30/2023	8798	EPA/006	Bank Charge	110	29.00
144	6/8/2023	8836	2023/123	tax Oragon Travel -GRA	110	26.44
145	5/31/2023	8677	LISGIS/005	Bank Charge	110	25.00
146	6/30/2023	8795	LISGIS/006	Bank Charge	110	25.00
147	6/8/2023	8836	2023/123	tax Gennine Standard-GRA	410	16.50
148	6/8/2023	8836	2023/123	tax Class Station-GRA	110	16.48
149	6/30/2023	8845	EPA/007	Petty Cash Utilisation fr	410	10.00
150	2/21/2023	8593	FDA/003	Bank Error	410	3.00
151	5/9/2023	8723	FDA/008	Stationery:Office Ideas\	410	3.00
152	4/7/2023	8658	LLA/005	Fuel:Aminata & Sons	110	0.88
153	6/30/2023	8793	MOA/006	Bank Charges	410	0.50
<b>Total</b>						<b>422,442.05</b>

**Annexure 4: Failure to Remit Taxes**

No. #	Date	Payee	Ref #	Description	Amount
1	15/02/2023	Cyntheo Gust House	LFSP/FDA/2023/0043	Payment for the provision of catering services	1,007.71
2	13/02/2023	Ducor Vehicle Rental and sales, Inc.	LFSP/FDA/2023/0038	Payment for vehicle rental services	1,478.40
3	27/06/2023	Kingdom Business Inc.	LFSP/FDA/2023/176	Payment as 10% Retention for of construction FDA Regional Office in Zwedru, Grang Gedeh County	38,094.07
4	05/10/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/109	Payment for auto spare parts	2,947.68

Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023

No. #	Date	Payee	Ref #	Description	Amount
5	25/04/2023	Julteh Catering Services	LFSP/FDA/2023/022	Payment for oneday catering services for 30 participants.	405.00
6	25/04/2023	Heerycia Car Rental Service	LFSP/FDA/2023/020	Payment rental vehicles used	1,125.00
7	22/02/2023	Julteh Catering Services	LFSP/FDA/2023/007	Payment for catering services	445.50
8	21/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/164	Payment for spare parts	3,747.28
9	21/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/165	Payment for the supply of spare parts and maintenance	3,764.18
10	06/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/144	Payment for the supply of spare parts and maintenance	2,090.59
11	07/07/2023	Radio Gee	LFSP/EPA/2023/038	Payment for Jingle Airing in 16 local Languages and in English	1,152.00
12	07/07/2023	Radio Cape Mount	LFSP/EPA/2023/040	Payment for Jingle Airing in 16 local Languages and in English	1,152.00
13	21/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/166	Payment for the supply of spare parts and service maintenance	4,368.25
14	23/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/171	Payment for spare parts	4,868.64
15	06/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/147	Payment for the supply of spare parts and service maintenance	1,589.07
16	06/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/146	Payment for spare parts	4,558.72
17	06/01/2023	Genuine Stardard Auto Service	LFSP/FDA/2023/141	Payment for vehicle spares parts	808.50

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No. #	Date	Payee	Ref #	Description	Amount
18	15/02/2023	Royal Grand Hotel	LFSP/FDA/2023/0046	Payment for provision of catering services	25,725.00
19	20/06/2023	Romeo J. Togba	LFSP/EPA/2023/034	Payment for Jingle Airing	3,150.00
20	21/02/2023	Mutual Benefits Assurance Company	LFSP/LLA/2023/004	Payment for vehicle Insurance	1,719.50
21	06/01/2023	Renaissance Communication, Inc.	LFSP/EPA/2023/026	Payment for Jingle Airing	3,456.00
22	05/10/2023	Plant PC LIBERIA, Inc	LFSP/FDA/2023/114	Payment as cost for the supply and installation of office furniture and equipment	28,802.20
23	19/01/2023	Theresa T. Tarley	LFSP/MME/2023/005	Payment for two days catering	750.00
24	17/03/2023	Theresa T. Tarley	LFSP/MME/2023/013	Payment for one day catering	600.00
25	29/03/2023	Euro World Travel & Tours Service, Inc.	LFSP/EPA/2023/005	Payment for Air Ticket	1,764.00
26	26/01/2023	Elite contractors & Global Services Inc	LFSP/FDA/2023/0015	Payment of 100% retention of construction of park headquarters	35,806.28
27	01/11/2023	Saksouk Shopping Center	LFSP/FDA/2023/0006	Payment for the supply of scratch cards	455.70
28	21/02/2023	Saksouk Shopping Center	LFSP/STCRSP/2023/007	Payment for the supply & delivery of office supplies	735.60
29	21/02/2023	Saksouk Shopping Center	LFSP/STCRSP/2023/009	Payment for the supply & delivery of offices consumable	294.00
30	19/01/2023	Hecrycia Car Rental Service	LFSP/MME/2023/004	Payment for 3 (three) rental vehicles used to transport	2,700.00



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No. #	Date	Payee	Ref #	Description	Amount
31	22/02/2023	Julteh Cartering Services	LFSP/MME/2023/008	Payment for one day catering service for 30(thirty) participants	405.00
32	05/10/2023	Saksouk Shopping Center	LFSP/FDA/2023/112	Payment for the scratch cards to support the operations the REDD+	617.40
33	05/10/2023	Allen T.Mulbah Auto Garage	LFSP/FDA/2023/110	Payment for the supply of auto spare parts for maintenance for LFSP vehiclea.	4,769.28
34	05/02/2023	Saksouk Shopping Center	LFSP/FDA/2023/107	Payment for the supply of scratch cards to support the operations the REDD + Technical working group	823.20
35	05/10/2023	Allen T.Mulbah Auto Garage	LFSP/FDA/2023/111	Payment for the supply of auto spare parts for maintenance for LFSP vehiclea.	3,438.72
36	18/04/2023	Bashir Business Center	LFSP /FDA/2023/103	Payment for the supply and installatin of genuine, high quality all terrain tires.	960.00
37	28/02/2023	Saksouk Shopping Center	LFSP/FDA/2023/059	Payment for the supply of scratch cards to support the operations of theDepartment of Community Forestry of FDA.	3,204.60
38	29/06/2023	Diesel Auto Service	LFSP/FDA/2023/190	Payment for the supply of auto spare parts for maintenance of LFSP Vehicles	1,010.16
39	17/03/2023	Hecrycia Car Rental Service	LFSP/MME/2023/012	Payment for rental vehicles used to transport for MME participants conservations which held in Robertsports	1,620.00
40	20/12/2023	United Motor Company	LFSP/FAD/20/22/0747	Payment for the purchase of parts for servicing and repair of RIU vehicles	2,052.00
41	22/02/2023	Saksouk Shopping Center	LFSP/FDA/2023/050	Payment for supply of scratch cards to support the operations of the REDD+ Implementation Unit.	5,483.10

No. #	Date	Payee	Ref #	Description	Amount
42	03/03/2023	Bashir Business Center	LFSP/FDA/2023/072	Payment for the supply and installation of genuine, high quality all terrain tires.	1,225.00
43	01/11/2023	Diesel Auto Service	LFSP/FDA/2023/0010	Payment for the of spare parts for maintainance of LFSP Vehicles (A6154,A6161, A60640)	1,440.72
44	29/06/23	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/182	Payment for the supply of auto spare parts to facilate the repair of two vehicles	2,822.07
45	29/06/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/183	Payment for the supply of auto spare parts to facilate the repair of one vehicle	3,187.20
46	01/11/2023	Shine Pharmaceuticals Inc.	LFSP/FDA/2023/0007	Payment as cost for supply of medical supplies for five protected areas.	9,787.26
47	01/11/2023	D' Calabash Inc	LFSP/FDA/2023/0008	Payment for the provision of catering services and hall rental.	2,175.00
48	01/11/2023	Saksouk Shopping Center	LFSP/FDA/2023/0004	Payment for the supply of stock in partol ration for the conservation Department.	29,398.53
49	13/02/2023	United Motor Company	LFSP/FDA/2023/0040	Payment for the purchase of parts for servicing and repair of RIU vehicles.	1,777.82
50	28/02/2023	United Office Supplies & Equipment	LFSP/FDA/2023/060	Payment as cost for the supply of stationery to facilate operations.	8,504.93
51	29/06/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/185	Payment for the supply of auto spare parts to facilate the repair of two vehicles	3,002.88
52	29/06/2023	United Motor Company	LFSP/FDA/2023/188	Payment for the purchase of parts for servicing of RIU vehicles	992.74
53	29/06/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/186	Payment for the supply of auto spare parts to facilate the repair of two vehicles	1,506.95
54	29/06/2023	United Motor Company	LFSP/FDA/2023/189	Payment for the purchase of parts for servicing and repair of RIU vehicles.	512.54



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No. #	Date	Payee	Ref #	Description	Amount
55	27/01/2023	Masarco Auto Services Inc.	LFPS/STCRSP/2022/003	Payment for supply of motor bikes spare parts to three LFSP/MOA.	489.02
56	21/02/2023	Fred Garage	LFSP/STCRSP/2023/006	Payment for the repair and servicing of vehicles for the LFSP-MOA	4,050.00
57	23/02/2023	Veh repair-Allen Garage	LFSP/FDA/2023/053	Payment for the supply of auto spare parts for maintenance for LFSP vehiclea.	1,440.72
58	29/06/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/184	Payment for auto spare parts	3,025.60
59	15/06/2023	Evergreen Auto Service	LFSP/FDA/2023/033	Payment for servicing of two vehicles assigned to the project	3,118.50
60	06/01/2023	United Motor Company	LFSP/FDA/2023/139	Payment for the purchase of parts for servicing and repair of RIU vehicle.	262.64
61	06/01/2023	United Motor Company	LFSP/FDA/2023/138	Payment for the purchase of parts for servicing and repair of RIU vehicle.	1,681.68
62	06/06/2023	Servo Garage Inc.	LFSP/FDA/2023/145	Payment for the supply of auto parts and service maintenance.	2,552.66
63	04/07/2023	Louise M. Soko	LFSP/EPA/2023/008	Payment as cost for balance tuition and reimbursement for data collection to support thesis proposal.	1,166.00
64	05/12/2023	Conex Energy Liberia,Inc	LFSP/FDA/2023/118A	Payment for the supply of fuel	532.44
65	26/01/2023	Conex Eneryg Liberia,Inc	LFSP/FDA/2023/0023	Payment for supply of gasoline for eight(8) motorbike for period March-May,2023	1,347.45
66	06/08/2023	David D. Wounuah	LFSP.FDA/2023/150	Payment as consultant fees for the month of( January 2023) for supervision activities for LFSP Civil works design	3,240.00

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No. #	Date	Payee	Ref #	Description	Amount
67	20/06/2023	Society for the Conservation of Nature of Liberia (SCNL)	LFSP/FDA/2023161	Payment for submission and acceptance of deliverable #6	298,483.13
68	26/01/2023	CMB Law Group, Inc	LFSP/FDA/2023/100	Payment for deliverable #3 (Draft and Assignment and recommendation.	9,164.04
69	29/06/2023	Solimar Internation Inc	LFSP/FDA/2023/196	Payment representing deliverable #2 design.	22,125.00
70	05/08/2023	Society for the conservation of Nature of Liberia (SCNL)	LFSP/FDA/2023/108	Payment for submission and acceptance of inception	447,724.77
71	Super Petroleum	Super Petroleum	LFSP/MME/2023/002	Payment for 155gals of fuel and 340gals of for the mining Agent and inpectors assigned at MME	2,607.04
72	06/09/2023	Solimar International Inc	LFSP/FDA/2023/154	Payment representing deliverable #1 design	22,125.00
73	26/01/2023	Conex Energy Liberia,Inc	LFSP/FDA/2023/0021	Payment for the supply of fuel for the period March-May	3,070.76
74	26/01/2023	Conex Energy Liberia,Inc	LFSP/FDA/2023/0026	Payment for the supply of fuel	673.72
75	18/05/2023	Andrew Osei Asibey	LFSP/FDA/2023/122	Payment for the provison of individual consultancy service	6,120.00
76	17/05/2023	Forest Trends	LFSP/FDA/2023/121	Payment for completion of deliverable #2&3 (Submission of inception report)and reimbursable for the concessions	126,004.52
77	17/03/2023	Wildlife Conservation Society	LFSP/FDA/2023/078	Payment for submission and acceptance of inception of deliverable # 1 and reimbursable for advancing.	49,934.60

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No. #	Date	Payee	Ref #	Description	Amount
78	05/12/2023	Partner In Development PADEV	LFSP/FDA/2023/117	Payment as cost for deliverable # 3&4 consultancy service	68,815.04
79	18/04/2023	IDH, the Sustainable Trade Initiative	LFSP/FDA/2023/100	Payment representing 15% payment for remuneration	510,942.90
80	19/01/2023	Saksouk Shopping Center	LFSP/MME/2023/003	Payment as cost for 120 pieces of scratch cards	576.00
81	21/06/2023	Servo Garage Inc	LFSP/FDA/2023/162	Payment for auto spare parts and service maintenance for LFSP vehicles	3,910.69
82	22/03/2023	Saksouk Shopping Center	LFSP/FDA/2023/086	Payment for the supply of scratch cards for FDA legal unit quarter for the quarter	455.70
83	22/05 /2023	Isaac Nyaneyon Kannah	LSFP/FDA/2023/129	Payment for stationery, fuel, and contingency to carry out reassessment of forest change	4,924.25
					<b>1,870,841.84</b>

**Annexure 5: Procurement without Delivery Notes**

No. #	Date	Payee	Ref #	Description	Amount
1	13/02/2023	Partner in Development (PADEV)	LFSP/FDA/2023/0041	Payment as supplemental budget for meddia and production	10,160.70
2	18/04/2023	Roland J. Lepol	LFSP/FDA/2023/096	Payment for Hall rental, Stationery, tags and media coverage	6,951.22
3	21/02/2023	Mutual Benefits Assurance Company	LFSP/LLA/2023/004	Payment for vehicle Insurance	1,719.50
4	29/06/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/183	Payment for the supply of auto spare parts to facilate the repair of one vehicle	3,187.20
5	27/01/2023	Masarco Auto Services Inc.	LFPS/STCRSP/2022/003	Payment for supply of motor bikes spare parts to three LFSP/MOA.	489.02



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No. #	Date	Payee	Ref #	Description	Amount
6	21/02/2023	Fred Garage	LFSP/STCRSP/2023/006	Payment for the repair and servicing of vehicles for the LFPS-MOA	4,050.00
7	06/06/2023	Servo Garage Inc.	LFSP/FDA/2023/145	Payment for the supply of auto parts and service maintenance.	2,552.66
8	05/12/2023	Conex Energy Liberia, Inc	LFSP/FDA/2023/118A	Payment for the supply of fuel	532.44
9	26/01/2023	Conex Energy Liberia, Inc	LFSP/FDA/2023/0023	Payment for supply of gasoline for eight(8) motorbike for period March-May, 2023	1,347.45
10	21/06/2023	Servo Garage Inc	LFSP/FDA/2023/162	Payment for auto spare parts and service maintenance for LFSP vehicles	3,910.69
11	22/05 /2023	Isaac Nyaneyon Kannah	LSFP/FDA/2023/129	Payment for stationery , fuel and contingency to carry out reassessment of forest change	4,924.25
					<b>39,825.13</b>

**Annexure 6: Payment made to Third-Party**

Sample #	Date	Payee	Ref #	Description	Amount (US\$)
1	12/4/2023	Lorpu K. Sangai	LFSP/EPA/2023/095	Stipend pay to Eco-guard	4,500.00
<b>Total</b>					<b>4,500</b>

**Annexure 7: Payment Made to Illegitimate Entities**

No. #	Date	Payee	Ref #	Description	Amount
1	13/02/2023	Partner in Development (PADEV)	LFSP/FDA/2023/0041	Payment as supplemental budget for media and production	10,160.70
4	06/01/2023	Renaissance Communication, Inc.	LFSP/EPA/2023/026	Payment for Jingle Airing	3,456.00

No. #	Date	Payee	Ref #	Description	Amount
10	01/11/2023	Saksouk Shopping Center	LFSP/FDA/2023/0006	Payment for the supply of scratch cards	455.70
11	29/06/2023	Diesel Auto Service	LFSP/FDA/2023/190	Payment for the supply of auto spare parts for maintenance of LFSP Vehicles	1,010.16
13	29/06/2023	Solimar Internation Inc	LFSP/FDA/2023/196	Payment representing deliverable #2 design.	22,125.00
14	06/09/2023	Solimar International Inc	LFSP/FDA/2023/154	Payment representing deliverable #1 design	22,125.00
16	17/05/2023	Forest Trends	LFSP/FDA/2023/121	Payment for completion of deliverable #2&3 (Submission of inception report)and reimbursable for the concessions	126,004.52
17	17/03/2023	Wildlife Conservation Society	LFSP/FDA/2023/078	Payment for submission and acceptance of inception of deliverable # 1 and reimbursable for advancing.	49,934.60
<b>Total</b>					<b>235,271.68</b>

#### Annexure 8: Required Number of Quotations Not Solicited

No. #	Date	Payee	Ref #	Description	Amount
1	15/02/2023	Cyntheo Gust House	LFSP/FDA/2023/0043	Payment for the provision of catering services	1,007.71
2	13/02/2023	Partner in Development (PADEV)	LFSP/FDA/2023/0041	Payment as supplemental budget for meddia and production	10,160.70
3	13/02/2023	Ducor Vehicle Rental and sales,Inc.	LFSP/FDA/2023/0038	Payment for vehicle rental services	1,478.40
4	05/10/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/109	Payment for auto spare parts	2,947.68
5	25/04/2023	Heerycia Car Rental Service	LFSP/FDA/2023/020	Payment rental vehicles used	1,125.00
6	22/02/2023	Julteh Catering Services	LFSP/FDA/2023/007	Payment for catering services	445.50
7	07/07/2023	Radio Gee	LFSP/EPA/2023/038	Payment for Jingle Airing in 16 local Languages and in English	1,152.00
8	07/07/2023	Radio Cape Mount	LFSP/EPA/2023/040	Payment for Jingle Airing in 16 local Languages and in English	1,152.00
9	06/06/2023	Servo Garage,Inc.	LFSP/FDA/2023/147	Payment for the supply of spare parts and service maintenance	1,589.07



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No. #	Date	Payee	Ref #	Description	Amount
10	18/04/2023	Roland J. Lepol	LFSP/FDA/2023/096	Payment for Hall rental, Stationery, tags and media coverage	6,951.22
12	21/02/2023	Mutual Benefits Assurance Company	LFSP/LLA/2023/004	Payment for vehicle Insurance	1,719.50
13	05/10/2023	Plant PC LIBERIA, Inc	LFSP/FDA/2023/114	Payment as cost for the supply and installation of office furniture and equipment	28,802.20
14	17/03/2023	Theresa T. Tarley	LFSP/MME/2023/013	Payment for one day catering	600.00
15	29/03/2023	Euro World Travel & Tours Service, Inc.	LFSP/EPA/2023/005	Payment for Air Ticket	1,764.00
16	26/01/2023	Elite contractors & Global Services Inc	LFSP/FDA/2023/0015	Payment of 100% retention of construction of park headquarters	35,806.28
17	01/11/2023	Saksouk Shopping Center	LFSP/FDA/2023/0006	Payment for the supply of scratch cards	455.70
18	19/01/2023	Hecrycia Car Rental Service	LFSP/MME/2023/004	Payment for 3 (three) rental vehicles used to transport	2,700.00
19	05/10/2023	Saksouk Shopping Center	LFSP/FDA/2023/112	Payment for the scratch cards to support the operations of the REDD+	617.40
20	05/10/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/110	Payment for the supply of auto spare parts for maintenance for LFSP vehicle.	4,769.28
21	05/02/2023	Saksouk Shopping Center	LFSP/FDA/2023/107	Payment for the supply of scratch cards to support the operations of the REDD + Technical working group	823.20
22	05/10/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/111	Payment for the supply of auto spare parts for maintenance for LFSP vehicle.	3,438.72
23	28/02/2023	Saksouk Shopping Center	LFSP/FDA/2023/059	Payment for the supply of scratch cards to support the operations of the Department of Community Forestry of FDA.	3,204.60
24	29/06/2023	Diesel Auto Service	LFSP/FDA/2023/190	Payment for the supply of auto spare parts for maintenance of LFSP Vehicles	1,010.16

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

No. #	Date	Payee	Ref #	Description	Amount
25	17/03/2023	Hecrycia Car Rental Service	LFSP/MME/2023/012	Payment for rental vehicles used to transport for MME participants conservations which held in Robertsports	1,620.00
26	20/12/2023	United Motor Company	LFSP/FAD/20/22/0747	Payment for the purchase of parts for servicing and repair of RIU vehicles	2,052.00
27	22/02/2023	Saksouk Shopping Center	LFSP/FDA/2023/050	Payment for supply of scratch cards to support the operations of the REDD+ Implementation Unit.	5,483.10
28	01/11/2023	Diesel Auto Service	LFSP/FDA/2023/0010	Payment for the of spare parts for maintainance of LFSP Vehicles (A6154,A6161, A60640)	1,440.72
29	29/06/23	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/182	Payment for the supply of auto spare parts to faciliate the repair of two vehicles	2,822.07
30	29/06/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/183	Payment for the supply of auto spare parts to faciliate the repair of one vehicle	3,187.20
31	01/11/2023	D' Calabash Inc	LFSP/FDA/2023/0008	Payment for the provision of catering services and hall rental.	2,175.00
32	01/11/2023	Saksouk Shopping Center	LFSP/FDA/2023/0004	Payment for the supply of stock in partol ration for the conservation Department.	29,398.53
33	13/02/2023	United Motor Company	LFSP/FDA/2023/0040	Payment for the purchase of parts for servicing and repair of RIU vehicles.	1,777.82
34	28/02/2023	United Office Supplies & Equipment	LFSP/FDA/2023/060	Payment as cost for the supply of stationery to faciliate operations.	8,504.93
35	29/06/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/185	Payment for the supply of auto spare parts to faciliate the repair of two vehicles	3,002.88
36	29/06/2023	United Motor Company	LFSP/FDA/2023/188	Payment for the purchase of parts for servicing of RIU vehicles	992.74
37	29/06/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/186	Payment for the supply of auto spare parts to faciliate the repair of two vehicles	1,506.95



No. #	Date	Payee	Ref #	Description	Amount
38	29/06/2023	United Motor Company	LFSP/FDA/2023/189	Payment for the purchase of parts for servicing and repair of RIU vehicles.	512.54
39	29/06/2023	Allen T. Mulbah Auto Garage	LFSP/FDA/2023/184	Payment for auto spare parts	3,025.60
40	05/12/2023	Conex Energy Liberia, Inc	LFSP/FDA/2023/118A	Payment for the supply of fuel	532.44
41	26/01/2023	Conex Energy Liberia, Inc	LFSP/FDA/2023/0023	Payment for supply of gasoline for eight(8) motorbike for period March-May, 2023	1,347.45
42	19/01/2023	Saksouk Shopping Center	LFSP/MME/2023/003	Payment as cost for 120 pieces of scratch cards	576.00
					<b>183,678.29</b>

#### Annexure 9: Uncompleted Project Deliverables

Sample #	Output Deliverables	Activities	Target Dates	Status
1	Operational Costs of National Climate Change Steering Committee and National Climate Change Secretariat supported	Organize and conduct NCCSC and NCCS meetings	3/30/2023	In progress
2	Forestry Advisory Management Committee supported	Organize and conduct RTWG meeting	3/30/2023	In progress
3	Operational Costs of REDD+ Technical Working Group supported	Organize and conduct RTWG meeting	3/30/2023	In progress
4	Operational Costs of Community Forestry Working Group supported	Organize and conduct CFWG meeting	30-Jun-23	In progress
5	Operational Costs of REDD+ Technical Working Group supported	Organize and conduct RTWG meeting	30-Mar-23	In progress
6	Operational support provided to the holding of FDA Board meetings	Provide logistical support to the holding of 4 FDA Board meeting	30-Jun-23	In progress
7	Operational support provided for holding of Strategic FDA Board Retreat	Provide logistical support to the holding of 1 FDA Board retreat	30-Mar-23	Not started

Sample #	Output Deliverables	Activities	Target Dates	Status
8	Project Semi-Annual Program Review and Reporting Meetings with PIEs	Conduct semi-annual program implementation review meetings with PIEs and technical support teams and organize contents for preparation of progress reports and follow-up actions (facilitated by RIU)	30-Mar-23	In progress
9	SPU supported to develop mechanisms and procedures to strengthen the FDA's annual planning and coordination capabilities.	Revise personnel Policy Manual	30-Jun-21	In progress
10	SPU supported to develop mechanisms and procedures to strengthen the FDA's annual planning and coordination capabilities.	Develop and pilot test revised working methods	31/12/2017	In progress
11	SPU supported to develop mechanisms and procedures to strengthen the FDA's annual planning and coordination capabilities.	Assess the staffing needs and skills mix and identify gaps.	31/12/2017	In progress
12	SPU Capacity enhanced to improve its support to achieving FDA's mandate	identify school, process admission for two SPU staff to be trained (Masters level) in Forest Economist and Strategic policy Planning/Management respectively at African Universities	3/31/2020	In progress
13	SPU supported to develop mechanisms and procedures to strengthen the FDA's annual planning and coordination capabilities.	Pay airticket and fees	15-Oct-22	In progress
14	SPU supported to develop mechanisms and procedures to strengthen the FDA's annual planning and coordination capabilities.	follow through with staff up to completion of training (SPU monitoring cost)	30-Jun-23	In progress



Sample #	Output Deliverables	Activities	Target Dates	Status
15	Implementation of FDA Strategic Plan Rolled out through FDA Departments	Hold departmental orientation and training workshops on key elements of the strategic plan and the implementation framework	30-Jun-21	In progress
16	Implementation of FDA Strategic Plan Rolled out through FDA Departments	Review existing performance appraisal system, revise templates and procedures and roles of responsible staff to make it functional	30-Jun-23	Not started
17	Liberia's National REDD+ Strategy reviewed and Revised	Hire consultant (including professional fees' payments)	31-Aug-21	Not started
18	Liberia's National REDD+ Strategy reviewed and Revised	Facilitate stakeholders' review (regional and specific technical workshops) and update of Liberia's National REDD+ Strategy to capture current and emerging REDD+ realities	30-Jun-21	Not started
19	FDA and RIU's Monitoring, verification and evaluation enhanced	Procure one high-top pickup to support FDA & RIU field monitoring and verification	30-Jul-21	In progress
20	Vehicle registered & insured	Process vehicle registration	30-Jun-23	Not started
21	Fuel provided for vehicle	provide fuel (20 gallons per week)	30-Jun-23	Not started
22	Vehicle maintained	provide regular maintenance and required repairs	30-Jun-23	Not started
23	Conduct Annual Compliance Audit for All Forest Concessions	Annual Field Assessments on Concessions (on hold until completion of the concession review)	TBD	In progress
24	Sustained public awareness & education (@ national & local levels on sustainable use of forest and forest resources using local vernacular and other traditional means & WED celebration)	Airing awareness messages	30-Jun-21	In progress
25	ESWG Operationalized	Host monthly secretariat and quarterly sector members meeting	30-Jun-23	In progress

Sample #	Output Deliverables	Activities	Target Dates	Status
26	Standards, regulations & guidelines for forest governance Developed ( forest, agriculture and water resources)-	Conduct interview, recruit consultant and award contract	30-Mar-21	In progress
27	Standards, regulations & guidelines for forest governance Developed ( forest, agriculture and water resources)-	Submit inception report and work plan and pay first tranche of professional fees	31-Mar-21	Not started
28	Standards, regulations & guidelines for forest governance Developed ( forest, agriculture and water resources)-	Conduct inception workshop	30-Apr-21	Not started
29	Standards, regulations & guidelines for forest governance Developed ( forest, agriculture and water resources)-	Develop and submit draft compliance monitoring standards, regulations and guidelines and receive 2nd tranche of professional fees	1-Jul-21	Not started
30	Standards, regulations & guidelines for forest governance Developed ( forest, agriculture and water resources)-	EPA review & provide comments and facilitate validation of draft key compliance monitoring standards, regulations and guidelines	7-Jul-21	Not started
31	Standards, regulations & guidelines for forest governance Developed ( forest, agriculture and water resources)-	Submit final compliance monitoring standards, regulations and guidelines and receive final tranche of professional fees	16-Jul-21	Not started
32	Standards, regulations & guidelines for forest governance Developed ( forest, agriculture and water resources)-	Publish key compliance monitoring standards, regulations & guidelines on EPA and FDA websites and public libraries and info-shops	31-Jul-21	Not started
33	Compliance safeguard & project coordination support (Vehicle & vehicle fuel and maintenance for two 4X4 double cabin vehicles)	Fuel and lubricant supply & vehicle maintenance	30-Mar-23	In progress
34	N/A	SOE Layout, editing and printing costs	30-Jun-21	In progress
35	PA community consultation	<u>Community Level:</u> Hold meetings with 70 communities in 14 clusters (5 communities in	30-Jun-21	In progress

Sample #	Output Deliverables	Activities	Target Dates	Status
		each cluster): Provide education on the management of the Park, and sustained boundary harmonization; (over a time period)		
36	Capacity of key conservation department staff developed -	Approval of World Bank for No Objection to study cost	30-May-21	Not started
37	Capacity of key conservation department staff developed -	Engage university, admit students and tuition for 2 staff trained to the level of Masters in Natural Resource Management (African Uni)	30-Sep-21	Not started
38	N/A	Air travel and tuition payment for 2 staff (students) for the masters program (	30-Jun-22	Not started
39	Strategic Capacity for PA management	Completed institutional vetting process of candidates	15-May-21	Not started
40	Strategic Capacity for PA management	Approval of World Bank for No Objection to study cost	30-Jun-21	Not started
41	Strategic Capacity for PA management	Tuition for 2 staff trained for advance level of PA Management training and conservation themes	20-Dec-21	Not started
42	Strategic Capacity for PA management	Air travel for students	30-Dec-22	Not started
43	Administrative support for FDA HQ (exceptional approval)	stationery, office equipment, maintenance, communication, etc	30-Jun-23	In progress
44	Capacity of key community department staff developed	Complete institutional vetting process of candidates	30-Mar-21	In progress
45	Capacity of key community department staff developed-	Obtain approval of World Bank for No Objection to study cost	30-Apr-21	Not started
46	Capacity of key community department staff developed-	Engage University, admit students and Pay tuition for 2 staff trained for advance level of NRM studies [General Forestry]	30-Dec-22	Not started



Sample #	Output Deliverables	Activities	Target Dates	Status
47	Capacity of key community department staff developed-	Pay monthly stipends for students -(by FDA directly))	30-Jun-22	Not started
48	Capacity of key community department staff developed-	Facilitate air travel for students	30-Jun-22	Not started
49	Capacity of key community department staff developed-	Complete institutional vetting process of candidates	30-Apr-21	Not started
50	Capacity Development provided for staff in CFMP development -	Obtain approval of World Bank for -No Objection to study cost	20-May-21	Not started
51	Capacity Development provided for staff in CFMP development -	Pay tuition for 4 staff trained for advance training (short courses) in Community land-use planning and resource management (including livelihood enterprise development)	30-Dec-21	Not started
52	FDA HQ IT service provision	Internet subscription + Server maintainance	30-Jun-23	In progress
53	Capacity of key community department staff developed-	Complete institutional vetting process of candidates	3/30/2021	In progress
54	Capacity of key community department staff developed-	Obtain approval of World Bank for No Objection to study cost	4/30/2021	Not started
55	Capacity of key community department staff developed-	Engage University, admit students and Pay tuition for 2 staff trained for advance level of NRM studies [General Forestry]	12/30/2022	Not started
56	Capacity of key community department staff developed-	Pay monthly stipends for students -(by FDA directly))	6/30/2022	Not started
57	Capacity of key community department staff developed-	Facilitate air travel for students	6/30/2022	Not started
58	Capacity Development provided for staff in CFMP development -	Complete institutional vetting process of candidates	4/30/2021	Not started



Sample #	Output Deliverables	Activities	Target Dates	Status
59	Capacity Development provided for staff in CFMP development -	Obtain approval of World Bank for -No Objection to study cost	5/20/2021	Not started
60	Capacity Development provided for staff in CFMP development -	Pay tuition for 4 staff trained for advance training (short courses) in Community land-use planning and resource management (including livelihood enterprise development)	12/30/2021	Not started
61	Capacity Development provided for staff in CFMP development -	Monthly stipends for students (By FDA directly)	12/28/2021	Not started
62	Capacity Development provided for staff in CFMP development -	Air travel for students ( )	12/30/2021	Not started
63	FDA HQ IT service provision	Internet subscription + Server maintainance	6/30/2023	Not started
64	National Reforestation Support (Foya Afforestation Project Support)	Select and prepare sites for nusery and put seeds on nursery (nursery operations)	6/30/2021	In progress
65	National Reforestation Support (Foya Afforestation Project Support)	Select and prepare sites for nusery and put seeds on nursery (nursery operations)	6/30/2021	In progress
66	National Reforestation Support (Foya Afforestation Project Support)	Additional nursery operation of 100 acres/43,600 seedling	6/30/2021	Not started
67	National Reforestation Support (Foya Afforestation Project Support)	Field planting of 15 acres/6,540 seedlings of 2018 (replacing 30% motality)	6/30/2021	Not started
68	National Reforestation Support (Foya Afforestation Project Support)	Maintenance of plantation	3/30/2023	In progress
69	National Reforestation Support (Foya Afforestation Project Support)	Fuel acquisition and provision	3/30/2023	In progress
70	National Reforestation Support (Foya Afforestation Project Support)	Seeds	6/30/2021	In progress
71	National Reforestation Support (Foya Afforestation Project Support)	Hire and maintain 2 Watchmen/Security	3/30/2023	In progress

Sample #	Output Deliverables	Activities	Target Dates	Status
72	4 Motorbikes procured for enhancing management (monitoring, movement, etc) of the Foya Afforestation	Register motobikes	3/30/2023	In progress
73	4 Motorbikes procured for enhancing management (monitoring, movement, etc) of the Foya Afforestation	Insure 4 motorbikes	3/20/2023	In progress
74	4 Motorbikes maintained	Provide regular fuel and maintainance for the 4 motorbikes for 7 months	6/30/2023	In progress
75	Set up and operationalise GIS lab including 10pcs of GPS	Lab operational cost	3/31/2023	In progress
76	Communication enhanced	Monthly internet subscription and reporting	6/30/2021	In progress
77	Compliance monitoring logistics procured & maintained	Vehicle & motorbikes registration & insurance	3/30/2023	In progress
78	Compliance monitoring logistics procured & maintained	Fuel and lubricant supply & vehicle maintenance	6/30/2023	In progress
79	1.0 Strengthened capacity of LLA staff and communities for improved management of forest landscapes.	1.1.2 LLA focal person participates in project function/coordination.	'30-Jun-2023	In progress
80	1.0 Strengthened capacity of LLA staff and communities for improved management of forest landscapes.	1.2.1 Print training manuals for Communities and CSO's on community self identification, boundary demarcation and land use planning.	4/30/2021	In progress
81	1.0 Strengthened capacity of LLA staff and communities for improved management of forest landscapes.	1.3.1 Conduct training and workshops for LLA focal person, task teams, CSO's and Communities involved in implementation with LLA-LFSP activities	12/30/2021	In progress

Sample #	Output Deliverables	Activities	Target Dates	Status
82	1.0 Strengthened capacity of LLA staff and communities for improved management of forest landscapes.	1.4..1 Prepare training reports.	12/30/2021	In progress
83	1.0 Strengthened capacity of LLA staff and communities for improved management of forest landscapes.	Facilitate technical sectoral inputs into National technical validation of Land Use Planning and Management Policy in a one-day review of draft document in Monrovia (including relevant technicians from LLA, FDA, LISGIS, MME, MoA, EPA, IDH, UNDP, FAO, FFI, CI, SCNL, SDI, PADEV, MiA, MFDP, MGCSP, UL, CU, LNBA and the medai	8/15/2021	In progress
84	1.0 Strengthened capacity of LLA staff and communities for improved management of forest landscapes.	1.5.1 Facilitate participation of LLA Staff in conferences, training workshops and study tours to enable capacity development and peer knowledge exchanges (	3/30/2023	In progress
85	2.0 Awareness and Outreach with Communities on LFSP & LLA legal reform processes, and implementation of REDD + related laws & policies.	2.2.1. Conduct awareness activities and workshop in 4 target regions.	9/30/2022	In progress
86	2.0 Awareness and Outreach with Communities on LFSP & LLA legal reform processes, and implementation of REDD + related laws & policies.	2.3.1 Conduct survey of residents in target communities aware of LLA mandate and functions, land reform and land use planning activities (to be factored as part of awareness above)	9/30/2022	In progress
87	2.0 Awareness and Outreach with Communities on LFSP & LLA legal reform processes, and implementation of REDD + related laws & policies.	2.4.1. Prepare report on awareness and workshops.	9/30/2022	In progress



Sample #	Output Deliverables	Activities	Target Dates	Status
88	3.0 Assessment and support mission to two (2) of LLA's county land offices to strengthen LLA's decentralized structure.	3.2.1 Procure equipments and materials to support and renovate two (2) LLA County offices	9/30/2021	In progress
89	3.0 Assessment and support mission to two (2) of LLA's county land offices to strengthen LLA's decentralized structure.	3.3.1 Provide renovation works to LLA county land offices.	30-Oct-21	Not started
90	4.0 Harmonize the Land Rights Act (LRA) with the Community Rights Law (CRL) and other existing laws and regulations on similar/ cross-cutting issues.	4.1.1 Hold stakeholder and consultative meetings to review existing laws and regulations on land and forest issues.	'30-Aug-2021	Not started
91	4.0 Harmonize the Land Rights Act (LRA) with the Community Rights Law (CRL) and other existing laws and regulations on similar/ cross-cutting issues.	4.2.1 Facilitate participation of LLA's lawyer(s) and technicians as technical support during stakeholders' consultations and working group meetings in the legal review of cross-cutting issues in the various laws, and propose a strategy for harmonization	'30-Aug-2021	Not started
92	4.0 Harmonize the Land Rights Act (LRA) with the Community Rights Law (CRL) and other existing laws and regulations on similar/ cross-cutting issues.	4.2.2 Facilitate peer review meetings on i with relevant stakeholders (meetings and other costs)	'30-Aug-2021	Not started
93	4.0 Harmonize the Land Rights Act (LRA) with the Community Rights Law (CRL) and other existing laws and regulations on similar/ cross-cutting issues.	4.3.1 Prepare and distribute report on issues and harmonize strategy for inputs and adoption.	'30-Aug-2021	Not started
94	Enhanced Project Management	Support to regular Monitoring and Reporting	3/30/2023	In progress
95	Enhanced Project Management	scratch cards per month (call and internet modem)	3/30/2023	In progress



Sample #	Output Deliverables	Activities	Target Dates	Status
96	Enhanced Project Management	Procure fuel for vehicle	3/30/2023	In progress
97	Enhanced Project Management	Maintenance of bikes	3/30/2023	In progress
98	Registration and Insurance of motorbikes	Register and insure project motorbikes	6/30/2023	In progress
99	N/A	Procure fuel for project motorbikes	6/30/2023	In progress
100	Technical Backstopping	Allowance for MOA Technical Experts	6/30/2020	In progress
101	Support provided to MOA technical expert to provide agronomic backstopping	Conduct Field inspections, give pieces of advice on best agronomic practices and auditing purposes	6/30/2020	In progress
102	Targeted farmers' field in compliance with Safeguards	Conduct Environmental Safeguards Monitoring	6/30/2020	In progress
103	Targeted farmers' field in compliance with Safeguards	Organize and conduct dedicated training on addressing child labor in cocoa production given the current global discussions/debate on child labor in cocoa production industry.	4/30/2023	Not started
104	3000 farmers adopting safe use of agrochemicals in food and tree crops production systems	Collaborate with EPA, to provide awareness and training to farmers on safe use of agrochemicals (including introducing IPMP, health and safety principles in pest management in both food crop and tree crop	4/30/2021	Not started
105	Fuel supplied to vehicles	Supply of fuel to 5 vehicles	6/30/2019	In progress
106	Security firm paid for service delivery.	Payment of security services ( 200 monthly for Grand Gedeh and Two Care Takers 180 each monthl for River Gee and Grand Gedeh)	3/30/2023	In progress

Sample #	Output Deliverables	Activities	Target Dates	Status
107	fuel for 5 vehicles provided	Supply of fuel to 5 vehicles (two vehicles fuel for field operation	3/30/2023	In progress
108	Gasoline provided for motobikes	Supply of gas to 8 motorbikes for field operation,	3/30/2023	In progress
109	Fuel provided for generator	Supply of fuel and maintenance for 1 generator to support field office operation,	3/30/2023	In progress
110	Vehicles repaired and maintained	Repairs and maintenance of 12 vehicles (5 WAAP and 7 STRCP) up to June 2020; It is now Repair and maintenance of 5 vehicles	3/30/2023	In progress
111	Provide support ( petty cash) to enhance central & field operations/ activities	Provide support ( petty cash) to enhance central & field operations/ activities	3/30/2023	In progress
112	Quarterly project coordination and reporting facilitated	Participate in the quarterly project coordination meetings, organized by the FDA, and project supervision missions of the World Bank and prepare reports	6/30/2021	In progress
113	Regulatory framework for artisanal mining, charcoal production and alternatives energy sources developed (To be addressed in New Mining Law and New Energy Law)	Facilitate the development / improvement of regulations to manage and reduce artisanal mining, charcoal production and ensure other energy related sources and interventions do not result in significant emissions	6/30/2021	In progress
114	MM&E supported to facilitate formation of artisanal mining cooperatives in Gbarpolu, Sinoe and Grand Gedeh Counties and strengthen their capacities for smarter mining	Provide smarter mining trainings for additional 30 artisanal miners from pilot cooperative in Bopolu in Gbarpolu County (	3/31/2021	In progress
115	MM&E supported to facilitate formation of artisanal mining cooperatives in Gbarpolu, Sinoe and Grand	Provide smarter mining trainings in Zwedru for additional 30 artisanal miners from pilot	3/31/2021	In progress

Sample #	Output Deliverables	Activities	Target Dates	Status
	Gedeh Counties and strengthen their capacities for smarter mining	cooperative in Lofa Bridge and Bopolu in Grand Gedeh County		
116	MM&E supported to facilitate formation if artisanal mining cooperatives in Gbarpolu, Sinoe and Grand Gedeh Counties and strengthen their capacities for smarter mining	Provide pre-formation training for additional organized to include( Bi-laws, Democratic Election, Leadership Training, Due Dilligence, and Certification) (would-be cooperatives) 30 artisanal miners in Grand Gedeh	3/31/2021	In progress
117	MM&E supported to facilitate formation if artisanal mining cooperatives in Gbarpolu, Sinoe and Grand Gedeh Counties and strengthen their capacities for smarter mining	Provide smarter mining trainings in Zwedru for additional 30 artisanal miners from pilot cooperative in Lofa Bridge and Bopolu in Grand Gedeh County	6/30/2021	In progress
118	MM&E supported to facilitate formation if artisanal mining cooperatives in Gbarpolu, Sinoe and Grand Gedeh Counties and strengthen their capacities for smarter mining	Identify, organize, Compile and submit list of additional Artisanal Miners identified and organized in Sinoe County (AM) to CDA	10/31/2021	In progress
119	MM&E supported to facilitate formation if artisanal mining cooperatives in Gbarpolu, Sinoe and Grand Gedeh Counties and strengthen their capacities for smarter mining	Provide smarter mining trainings for additional 30 artisanal miners from pilot cooperative in Sinoe Counties	3/30/2023	In progress
120	MM&E supported to facilitate formation if artisanal mining cooperatives in Gbarpolu, Sinoe and Grand Gedeh Counties and strengthen their capacities for smarter mining	Conduct monitoring and supervision of pilot cooperatives activities in Gbarpolu, Sinoe and Grand Gedeh	3/30/2023	In progress
121	Strengthened Regulatory and Institutional arrangements for suststaining smart and legal mining in the landscapes	Provide technical and operational support/facilitation to regular interagency and relevant county stakeholders' coordination,	3/15/2023	Not started



Sample #	Output Deliverables	Activities	Target Dates	Status
		consultative and awareness meetings with Local Authorities on to enforce Mining		
122	Strengthened Regulatory and Institutional arrangements for sustaining smart and legal mining in the landscapes	Provide technical and operational support/facilitation to regular interagency and relevant county stakeholders' coordination, consultative and awareness meetings with Local Authorities on to enforce Mining	12/10/2022	Not started
123	Strengthened Regulatory and Institutional arrangements for sustaining smart and legal mining in the landscapes	Provide technical and operational support/facilitation to regular interagency and relevant county stakeholders' coordination, consultative and awareness meetings with Local Authorities on to enforce Mining	3/30/2023	Not started
124	Strengthened Regulatory and Institutional arrangements for sustaining smart and legal mining in the landscapes	Provide technical and operational support/facilitation to regular interagency and relevant county stakeholders' coordination, consultative and awareness meetings with Local Authorities on to enforce Mining	3/30/2023	Not started
125	Strengthened Regulatory and Institutional arrangements for sustaining smart and legal mining in the landscapes	Finalize consultations around revised/new mining law by operationally and technically facilitating completion of the regional consultations (Northwest Liberia- in May 2021) and National consultation (Monrovia- in	6/30/2021	Not started
126	Strengthened Regulatory and Institutional arrangements for sustaining smart and legal mining in the landscapes	Provide operational and technical facilitation support to a Two-day high-level worksession in the landscape between MME and FDA to make decisions mineral and biodiversity interests and carve a working	5/31/2021	Not started



Sample #	Output Deliverables	Activities	Target Dates	Status
127	Strengthened Regulatory and Institutional arrangements for sustaining smart and legal mining in the landscapes	Provide pre-formation training for organized would-be artisanal mining coops to include( Bi-laws, Democratic Election, Leadership Training, Due Dilligence, and Certification) involving 120 miners in Grand Gedeh and	12/30/2021	Not started
128	Strengthened Regulatory and Institutional arrangements for sustaining smart and legal mining in the landscapes	Provide pre-formation training for 60 organized artisanal miners to include( Bi-laws, Democratic Election, Leadership Training, Due Dilligence, and Certification) to form cooperatives in Sinoe County	12/30/2021	Not started
129	Strengthened Regulatory and Institutional arrangements for sustaining smart and legal mining in the landscapes	Provide pre-formation training for 60 organized artisanal miners to include( Bi-laws, Democratic Election, Leadership Training, Due Dilligence, and Certification) to form cooperatives in Sinoe County	2/28/2022	Not started
130	Strengthened Regulatory and Institutional arrangements for sustaining smart and legal mining in the landscapes	Provide smarter mining trainings in for 60 artisanal miners from pilot cooperative in Grand Gedeh County	2/28/2022	Not Started
131	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	prepare and clear specs and procure 8 GPS devices for use by Mining Agents in the two landscapes (4 in each landscape)	6/30/2021	Not started
132	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	prepare specs, clear specs and procure 8 laptops for MME field offices	6/30/2021	Not started
133	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Procure 1 projector for MME's LFSP team to support presentations for meetings, worksessions, consultations and awareness	6/30/2021	Not started

Sample #	Output Deliverables	Activities	Target Dates	Status
134	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Procure assorted stationery and office supplies for field offices and MME's LFSP team (15 boxes of A4 papers per annum, 10 boxes of pens per annum, 10 packs of brown envelopes, perforators, staplers, staple pins,	6/30/2021	Not started
135	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Prepare specs and clear specs and procure 1 Spectrophotometer for MME	6/30/2021	Not started
136	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Procure reagents for Spectrophotometer and deliver to MME	6/30/2021	Not started
137	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Prepare specs and procure 2 drones for MME field team to strengthen monitoring and enforcement of mining laws in two forest landscapes	6/30/2021	Not started
138	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	procure 12 gallons of gasoline per month for each of MME's field 15 motorbikes for the two landscapes and 32 gallons of diesel for each of 2 vehicles (on in each landscape) to strengthen efficient operations of	3/31/2023	Not started
139	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Procure 8 Modem for internet for MME field teams in the two forest landscapes	6/30/2021	Not started
140	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Provide regular quarterly scratch cards for 8 MME field staff in the two forest landscapes (4 in each landscape) communication and internet modem	6/30/2021	Not started

Sample #	Output Deliverables	Activities	Target Dates	Status
141	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Prepare specs and procure two 4 black-and-white printers for MME field offices (2 in each forest landscape)	6/30/2021	Not started
142	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Procure 10 boxes of cartridges for each of the 4 black-and-white cartridges per annum	6/30/2021	Not started
143	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Procure 10 set of flipcharts (5 fo Prepare specs and procure 8 ordinary cameras for mining agents and inspectors for the two landscapes r each landscape)	6/30/2021	Not started
144	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Procure eight sets of rain suits (coat with head cover, pants and boots) for 44 mining agents and team support for patrolling and enforcing mining laws in forest landscapes (2 LIS and 2 police in each district) with	6/30/2021	Not started
145	MME Regional Offices and staff operationally efficient to enforce mining law in supporting sustainable forest management	Prepare specs and procure 8 ordinary cameras for mining agents and inspectors for the two landscapes	6/30/2021	Not Started
146	Strengthen capacity in LISGIS: Technical capacity built in LISGIS for monitoring of forest and land use change	Train 6 staff on the use of specialize tools for forest monitoring and land use change (goods) based on results of the needs assessment by FAO	6/30/2021	Not started
147	Strengthen capacity in LISGIS: Technical capacity built in LISGIS for monitoring of forest and land use change	Operating costs for field work related to national forest assessment (link to FAO)	11/30/2021	In progress
148	Build capacity of LISGIS-county based staff for Activity Data mapping - ON HOLD	Training of 75-LISGIS-County-based field Technicians -	12/30/2021	Not started



Sample #	Output Deliverables	Activities	Target Dates	Status
149	Teechnical Assistance (International) hired for CFMP guidelines preparation	Consultatnt hold consultations and develop CFMP guidelines	6/30/2021	In progress
150	N/A	Submit inception report inclusive and work plan and pay first tranche of professional fees	18-Jul-20	Not started
151	N/A	Conduct inception workshop	27-Jul-20	In progress
152	N/A	Develop & submit acceptable draft standards, regulations & guidelines for forest governance	5-Aug-20	Not started
153	N/A	EPA reviews & provide comments and consultant incorporates comments, finalize and submit final copy- final payment	8-Sep-20	Not started
154				
155	N/A	forest governance standards, regulations & guidelines	11-Nov-20	Not started
156	N/A	Publish forest governance standards, regulations & guidelines	20-Nov-20	Not started
157	Solar-Electrification of Two Regional Offices	under appropriate procurement process Purchase solar panels and accessories as per approved prescriptions and install fully at the two regional offices	5/31/2021	In progress
158	Regional Offices in Voinjama and Zwedru Constructed	Undertake National Competitive Bidding (NCB) to identify 2 construction firms (1 for each Regional Office)	7/15/2021	Not started
159	Regional Offices in Voinjama and Zwedru Constructed	Shared bidding document, receive, evaluate bids and select contractors	8/15/2021	Not started
160	Regional Offices in Voinjama and Zwedru Constructed	Construct FDA Regional Office in Voimjama, Lofa County	9/30/2022	Not started



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
161	Regional Offices in Voinjama and Zwedru Constructed	hire and maintain Design and supervision consultant for period of construction	12/30/2022	In Progress
162	Participation in Development of Management plans in each of the 4 project landscapes	Facilitate RIAT's hosting of consultation meeting with the consultant	3/30/2023	In Progress
163	Participation in Development of Management plans in each of the 4 project landscapes	support RIATs to provide feedback on all assessment reports	3/30/2023	In Progress
164	Participation in Forest Demarcation	support RIATs to provide verification for the identified communities (for the respective targeted landscapes)	3/30/2023	In Progress
165	Participation in Forest Demarcation	Facilitate RIATs to lead the mobilization of community meetings (for the respective targeted landscapes)	3/30/2023	In Progress
166	Participation in Forest Demarcation	Provide technical support for field implementation (Land demarcation)- in targeted landscapes	3/30/2023	In Progress
167	Participation in Forest Demarcation	Oversee the posting of results and grievances - in the respective targeted landscape)	3/30/2023	In Progress
168	Participation in Forest Demarcation	Compile and submit field activities reports	3/30/2023	In Progress
169	Surveying, Research and Development	Engage with FDA, LA and LISGIS on all surveys related activities around community forest, Proposed Protected Areas, and Protected Areas	3/30/2023	In progress
170	Surveying, Research and Development	Facilitate bio-monitoring and the preparation of environmental studies	30-Mar-23	In progress
171	Capacity strengthening of RIATs	FDA's SPU Conduct capacity assessment of RIATs	30-Mar-23	In Progress
172	Capacity strengthening of RIATs	FDA SPU and RIU Coordinate and organize trainings for RIATs members based on capacity	30-Mar-23	In progress

Sample #	Output Deliverables	Activities	Target Dates	Status
		assessment findings(collaboration with FFI, SIS Consultant, LISGIS, and other partners)		
173	Operational support to RIATs	RIATs field coordination	30-Mar-23	In progress
174	Operational support to RIATs	Assorted office materials for documentation	30-Mar-23	In progress
175	Communication	Scratch cards for communication and internet modem	30-Mar-23	In progress
176	Quarterly meetings	Coordination and Organization of meetings	30-Mar-23	In progress
177	M&E Coordination	Cost related to RIAT monitoring of field activities	30-Mar-23	In progress
178	Support for communication, information and outreach for FDA regional and park offices (link to 2.2 and 2.3)	Develop and implement communication and outreach plans in the regional forest landscapes	30-Jun-22	In progress
179	Capacity support provided to Union of CFMBs to support CFMBs	Consultant work with UCFMB to develop institutional mechanisms as well as develop and implement short educational programs (capacity development/strengthening- Consultant fees and other meeting costs)	30-Mar-23	In progress
180	Capacity support provided to Union of CFMBs to support CFMBs	train the leadership of the CFMBU on application of CFMP Guidelines in developing a (CFMP to assist newly established AFCs; (meeting costs)	30-Mar-23	In progress
181	Capacity support provided to Union of CFMBs to support CFMBs	UCFMBs support the coordination of local community exchanges for sharing of success stories and lessons-learnt, etc (exchange visits) - actual cost of visits under Comp 2.3	30-Apr-21	In progress
182	Support for development of skills of FDA staff	Prepare skills development plans, obtain approval and develop skills of FDA staff	30-Sep-21	Not started

Sample #	Output Deliverables	Activities	Target Dates	Status
183				
184	Adaptive Behavioral change induced in FDA staff through training (	Facilitate training on behavior change training using FiLDI & RRA approaches	30-Dec-21	Not started
185	FDA Human Resource capacity assessed	FDA conducts in house assessment, using the methodology developed by EPA	31-Dec-21	Not started
186	ii. FTI Supported to enhance training and operational capacity	Support (fund) the renovation of two administrative buildings, dormitories and kitchens at the FTI	30-Aug-21	In Progress
187	ii. FTI Supported to enhance training and operational capacity	Support FTI to provide basic forestry training for 106 non-certificate-holding staff of FDA in batches of 21-22 each including the development of training modules	30-Dec-21	In Progress
188	ii. FTI Supported to enhance training and operational capacity	Provide internship for 5 UL students in the Regions and pay stipends	30-Jun-21	In Progress
189	ii. FTI Supported to enhance training and operational capacity	Provide 7-month internship for additional 8 FTI Interns, 5 UL Interns (Forestry- 2 of the 5 from Grand Gedeh Community college Forestry/NRM Depts) and 2 CU interns (1 environmental science and 1 Natural Resource) disaggregated equally by sex	30-Dec-21	Not started
190	iii. Study tours on community forestry	Two study visits under FiLDI work - to Chennai and to Tanzania (ON HOLD)	TBD	Not started
191	iii. Study tours on community forestry	Facilitate Knowledge exchange supported by the Rainforest Alliance	TBD	Not started
192	Capacity building on SFM for FDA and community leadership	Consultant develops modules, as per the list of trainings provided by the FDA, and delivers these trainings	30-Dec-21	Not started



Sample #	Output Deliverables	Activities	Target Dates	Status
193	Concessions Review	Implementation of studies and consultations	30-Jun-21	In Progress
194	Procedures for future concessions award reviewed and established - ON HOLD UNTIL COMPLETION OF REVIEW	Developed TOR for Inter-Sectorial Committee to review exiting forest concessions award procedures (LTA, NBC, FDA, EPA, MoJ, CSO etc)	15-Jun-21	Not started
195	Procedures for future concessions award reviewed and established - ON HOLD UNTIL COMPLETION OF REVIEW	Send the draft document out through both electronic and print media for public feedback	30-Jun-21	Not started
196	Procedures for future concessions award reviewed and established - ON HOLD UNTIL COMPLETION OF REVIEW	Regional vetting of forest concessions and existing award procedures for legal and fiduciary compliance and reporting	31-Jul-21	Not started
197	Procedures for future concessions award reviewed and established - ON HOLD UNTIL COMPLETION OF REVIEW	Consolidate the community-level inputs and organize stakeholders consultative workshop to validate the draft document	15-Jul-21	Not started
198	Procedures for future concessions award reviewed and established - ON HOLD UNTIL COMPLETION OF REVIEW	Present the consolidated comments and inputs from the validation workshop to the Forest Management Advisory Committee (FMAC) for advise	30-Jul-21	Not started
199	Procedures for future concessions award reviewed and established - ON HOLD UNTIL COMPLETION OF REVIEW	Forward appropriate recommendations including procedures for future FDA Board actions	15-Aug-21	Not started
200	Procedures for future concessions award reviewed and established - ON HOLD UNTIL COMPLETION OF REVIEW	Final report printing and distribution of reports for public disclosure + Community	15-Sep-21	Not started
201	Technical review mechanism for review and approval of logging concessions established	FDA Management constitute a Technical Working Group and draft Technical Review Mechanism.	30-Sep-21	Not started



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
202	Technical review mechanism for review and approval of logging concessions established	Engaged stakeholders participation in review processes(four regional workshops held)	15-Nov-21	Not started
203	Technical review mechanism for review and approval of logging concessions established	Send the draft document out through both electronic and print media for public comments and inputs.	20-Nov-21	Not started
204	Technical review mechanism for review and approval of logging concessions established	Consolidate the inputs and comments from the public to conduct a national validation workshop	25-Nov-21	Not started
205	Technical review mechanism for review and approval of logging concessions established	Present the consolidated comments and inputs from the validation workshop to the Forest Management Advisory Committee (FMAC) for advise	30-Nov-21	Not started
206	Technical review mechanism for review and approval of logging concessions established	Prepare summary of comments and present it to the FDA Board of Director for final approval	15-Dec-21	Not started
207	Technical review mechanism for review and approval of logging concessions established	Prepare the Final Technical and Financial Report	31-Dec-21	Not started
208	National Multi-stakeholders Monitoring Committee (NMSMC) Supported to Coordinate implementation of the next steps and Recommendations of the Concession Review Report	Provide operational and technical support for the NMSMC to coordinate implementation of next steps and recommendations of the Concession Review Report	30-Dec-21	Not started
209	FDA's Mini dock constructed to host Boats at LPMUR )	Facilitate construction of a FDA mini-dock at LPMUR through GSA to host boats for patrol and ecotourism (including cost of construction)	9/30/2021	Not started
210	FDA's Mini dock constructed to host Boats at LPMUR )	Facilitate additional boat-operation training for community members that are to be hired as auxiliaries	9/30/2021	Not started

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
211	FDA's Mini dock constructed to host Boats at LPMUR )	Support land acquisition and formalization (survey, deed, registration and probating)	4/30/2021	Not started
212	Sapo National Park boundary cleared	hold National Level Workshop to present outcomes of county and community level consultations	3/30/2021	In progress
213	Sapo National Park boundary cleared	Physical demarcation of SNP boundaryline	3/30/2021	In progress
214	Sapo National Park boundary cleared	conduct Communities and stakeholder consultations for the Sapo Park Boundary flagging, hormzation and demarcation of the western and the northeastern boundaries (2003 park boundary extension)	3/30/2021	In progress
215	Management Plan summary for SNP prepared	Prepare draft ToR for the preparation of SNP management plan and share with stakeholders and the bank for clearance	2/15/2021	In progress
216	Management Plan summary for SNP prepared	WB Task Team review and clear the ToR and SSJ	2/28/2021	Not started
217	Management Plan summary for SNP prepared	Hire and supported consultant to prepare management plan summary for SNP (including profesional fees)	5/31/2021	Not started
218	Management Plan summary for SNP prepared	Facilitate session for technical review and clearing of the management plan summary	5/25/2021	Not started
219	Management Plan summary for SNP prepared	Support the printing of 100 copies of the final management plan summary	6/30/2021	Not started
220	N/A	Prepare and erect beacons in Gola inclduing material and community workmanship (through SCNL)	11/30/2021	In progress

Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023

Sample #	Output Deliverables	Activities	Target Dates	Status
221	N/A	implementation of strategic and sustainable livelihood activities including establishment, training and development of Livelihood enterprises in communities -cluster approach (420k)- 2years-	3/30/2023	Not started
222	N/A	Consultant regularly submits implementation reports (professional fees-cluster approach)	3/30/2023	Not started
223	Wonegizi Forest National Prk HQ, staff accomodation (3 units) and outposts (2 units) constructed -ON HOLD -	New Civil works Design and supervision consultant	6/30/2021	Not started
224	Gola Forest National Prk HQ, staff accomodation (3 units) and outposts (2 units) constructed and	construct 1 Park headquarters and 3 Rangers outposts for Gola	6/30/2021	In Progress
225	Gola Forest National Prk HQ, staff accomodation (3 units) and outposts (2 units) constructed and	construct 1 Park headquarters and 3 Rangers outposts for Wonegizi	6/30/2021	Not started
226	Livelihoods support Sapo NP (Cluster Approach)	Identify and review list of livelihood programs with potentially affected communities - identify gaps for improvement and prepare livelihood implementation plan	12/28/2020	In progress
227	Livelihoods support Sapo NP (Cluster Approach)	Operations of 3 Livelihood restoration advisory committees	12/30/2020	In progress
228	Livelihoods support Sapo NP (Cluster Approach)	Directly implement strategic and sustainable Livelihood development Programs in the communities (including training of beneficiaries) cluster approach (725K)	3/30/2023	Not started
229	Sapo NP upkeep	Procure and deliver stationery (2 cartoon sheet, 1 cartoon of pens, assorted cartridges, staple pins, paper clips) food rations, patrol equipment,	3/30/2023	In progress



Sample #	Output Deliverables	Activities	Target Dates	Status
		cooking utensils, rain gears, basic medical supplies, etc		
230	Management Plans for Wonegizi Nature Reserve produced (After the gazzement)	Preparation of Terms of reference	9/20/2018	Not started
231	Management Plans for Wonegizi Nature Reserve produced (After the gazzement)	TOR submitted to WB for clearance	9/30/2018	Not started
232	Management Plans for Wonegizi Nature Reserve produced (After the gazzement)	Advertize ToR and conduct Selection/recruitment process	11/15/2018	Not started
233	Management Plans for Wonegizi Nature Reserve produced (After the gazzement)	Provide quarterly patrol rations (food item, etc), basic medical supplies, assorted supplies- torchlights, batteries, etc (Does not include salaries)	3/30/2021	In Progress
234	Management Plan summary for Gola produced	TOR submitted to WB for clearance	2/28/2021	Not started
235	Management Plan summary for Gola produced	Selection/recruitment process (SSJ to engage the same consultant who worked with SCNL to develop the plan- consultant submit proposal, review and clear, complete negotiations	3/20/2021	Not started
236	Management Plan summary for Gola produced	Facilitate Consultations and develop management plan summary (including professional fees	8/15/2021	Not started
237	Management Plan summary for Gola produced	Support printing of 100 copies of Gola MP summary	10/30/2021	Not started
238	Support provided to Ecotourism for Gola and Sapo NP	Support operations of community committee for coordinating management of ecotourism business	12/30/2022	Not started



Sample #	Output Deliverables	Activities	Target Dates	Status
239	Support provided to Ecotourism for Gola and Sapo NP	Provide support to strategically targeted communities around Gola to set up, develop sustainable ecotourism enterprises	12/30/2022	Not started
240	Support provided to Ecotourism for Gola and Sapo NP	Bi-annually track, document and share results	12/30/2022	Not started
241	Up keep management of existing PA - Gola NP	procure and Provide quarterly stationery, patrol rations (food item, etc), assorted supplies- torchlights, batteries, basic medicines, etc	3/30/2023	In progress
242	Management Plan summary for Lake Piso produced	Obtain approval of SSJ and use approved ToR to engage CI consultant who developed MP to sign contract for MP summary	3/20/2021	Not started
243	Management Plan summary for Lake Piso produced	Prepare management plan summary and Pay fees for Lake Piso Management Plan - summary consultant	8/15/2021	Not started
244	Management Plan summary for Lake Piso produced	Facilitate printing of 100 copies Gola MP summary (printing cost)	10/30/2021	Not started
245	Up keep management of existing PA - Lake Piso MUR	Provide quarterly stationery, sheet, pens, assorted staple pins, paper clips, cartridges, note pads) food rations and patrol equipment (torchlights, batteriez, etc), basic medical supplies	3/30/2023	In progress
246	FDA staff working in protected areas trained in sustainable protected area management	Identify, negotiate, Select / recruit consulting firm and pay fees for training about 120 PA staff	4/30/2021	In progress
247	FDA staff working in protected areas trained in sustainable protected area management	Facilitate periodic training sessions involving KWS (including about 120 trainees) travel costs, feeding, etc)	TBD	Not started

Sample #	Output Deliverables	Activities	Target Dates	Status
248	Protected Area Feasibility study (Cestos-SenkWehn)	Sign contract with consultant and facilitate operations of Consultations	6/30/2020	In progress
249	Foya and Kpo PPA Gazzetted (Foya)-	Prepare, submit, and get Bank Clearance of ToR and SSJ for Consulting firm to facilitate gazettelement of Kpo and Foya PPAs	3/28/2021	In progress
250	Foya and Kpo PPA Gazzetted (Foya)-	Review proposal (technical and financial), get clearance, finalize negotiations and sign contract and facilitate consuloting firm's work (including professional fees)	2/28/2023	Not started
251	Foya and Kpo PPA Gazzetted (Foya)-	Participatory boundary delineation on detailed maps for Kpo and Foya	5/15/2021	Not started
252	Foya and Kpo PPA Gazzetted (Foya)-	Public consultations at different levels (from local to national including the mandatory 90-day notice) for Kpo and Foya	9/30/2021	Not started
253	Foya and Kpo PPA Gazzetted (Foya)-	Facilitate community stakeholders' consultation for Kpo and Foya	3/25/2022	Not started
254	Foya and Kpo PPA Gazzetted (Foya)-	Undertake consultations with traditional leaders, zoes, MIA, facilitate undertaking of special traditional rites and other special measures for addressing sacred sites for Kpo and Foya	5/30/2022	Not started
255	Foya and Kpo PPA Gazzetted (Foya)-	Prepare draft legislation and supporting documents for Kpo and Foya	2/28/2023	Not started
256	(Gbi)-Krahn Bassa, Cestos-Sankwen and Grand Kru-River Gee Gazzetted	Draft ToR and SSJ, submit to WB for "No objection" to hire Consulting firm/WCF to work with FDA and facilitate the Gazettelement of Krahn-Bassa, Cestos-Sankwen and Grand Kru-River Gee; receive, review and clear	3/31/2021	Not started

Sample #	Output Deliverables	Activities	Target Dates	Status
257	(Gbi)-Krahn Bassa, Cestos-Sankwen and Grand Kru-River Gee Gazetted	Consulting firm work with FDA and stakeholders (national, community and international) to facilitate implementation of activities leading to the Gazettement of Krahn-Bassa, Cestos-Sankwen and Grand Kru-River	2/28/2023	Not started
258	(Gbi)-Krahn Bassa, Cestos-Sankwen and Grand Kru-River Gee Gazetted	Participatory boundary deligniation on a detailed map	6/30/2021	Not started
259	(Gbi)-Krahn Bassa, Cestos-Sankwen and Grand Kru-River Gee Gazetted	Public consultations at different levels (national and regional including the mandatory 90-day notice)	10/31/2021	Not started
260	(Gbi)-Krahn Bassa, Cestos-Sankwen and Grand Kru-River Gee Gazetted	implement special measures including consultations with local traditional leaders, zoes and community elders to undertake and pay special rites for transfer and management of shrines (where applicable), etc for	3/31/2022	Not started
261	(Gbi)-Krahn Bassa, Cestos-Sankwen and Grand Kru-River Gee Gazetted	Hold stakeholders' consultations with loc leaders, communities, relevant county, district and clan leaders and interest groups (women, youth traditional leaders)	4/26/2022	Not started
262	(Gbi)-Krahn Bassa, Cestos-Sankwen and Grand Kru-River Gee Gazetted	Prepare draft legislation and supporting documents	12/30/2022	Not started
263	Grand Kru-River Gee PPA Demarcated	FDA work with community, mobilize team and facilitate physical demarcation of boundary of Grand-Kru River Gee PPA	3/31/2022	Not started
264	Cestos Sankwen Demarcated	FDA work with community, mobilize team and facilitate physical demarcation of boundary of Cestos Sankwen PPA	3/31/2022	Not started



Sample #	Output Deliverables	Activities	Target Dates	Status
265	Foya and Kpo PPA Demarcated	FDA work with community, mobilize team and facilitate physical demarcation of boundary of Kpo and Foya PPA	3/31/2022	Not started
266	Upkeep support provided for Krahn-Bassa, Grand Kru-River Gee, Foya and Cestos-Sankwen PPAs	Provide regular patrol ration, stationery and basic office supplies provided for Grand Kru-River Gee and Cestos- Sankwen PPAs	3/31/2022	Not started
267	Upkeep support provided for Krahn-Bassa, Grand Kru-River Gee, Foya and Cestos-Sankwen PPAs	Provide monthly stipend for 10 staff at each of the 3 PPAs - Grand Kru-River Gee, Cestos Sankwen and Krahn-Bassa at an average of US\$280 per staff per month	3/31/2022	Not started
268	Liberia Conservation Trust Fund Strengthened in Governance Structure and Fund-raising Capability	prepare ToR afor CTF Facilitator and get clearance from the WB	TBD	In progress
269	Liberia Conservation Trust Fund Strengthened in Governance Structure and Fund-raising Capability	advertize ToR, conduct recruitment process and hire consultant	TBD	In progress
270	Liberia Conservation Trust Fund Strengthened in Governance Structure and Fund-raising Capability	Sign contract with CTF Facilitator and support operations to further develop and lead interagency coordination of CTF mwchanism and support	TBD	Not started
271	Tourism strategic study	Print and disseminate 150 copies	3/31/2021	In progress
272	Ecotourism Enterprise Development Business Plan Developed	Prepare ToR and SSJ ro SOLIMAR (the Strategy developer) to prepare the Business Plan for Ecotourism Enterprise development and get WB clearance	3/24/2021	In Progress
273	Ecotourism Enterprise Development Business Plan Developed	Review and approve consultant's EOI and technical/financial proposal; negotiate and sign contract with consultant	4/30/2021	Not Started



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
274	Ecotourism Enterprise Development Business Plan Developed	Consultant work with FDA and relevant stakeholders (GoL, private sector, communities, CSO, etc) and prepare draft Business Plan for Ecotourism Enterprise Development and professional fees	7/20/2021	Not Started
275	Ecotourism Enterprise Development Business Plan Developed	Consultant works with FDA and stakeholder to organize and hold a validation workshop and validate the plan	7/31/2021	Not Started
276	12 junior officers contracted and trained (	Train, deploy and facilitate operations of 10 Junior officers	6/30/2023	In progress
277	12 junior officers contracted and trained (	Hire, deploy and support two additional Junior Officers including payment of fees	6/30/2023	In progress
278	Op Costs for Junior Officer	\$20 per person per month; 12 Cjos and 2 oversight support persons (25 each)	6/30/2023	In progress
279	Op Costs for Junior Officer	Register and insured 10 vehicles	3/31/2023	In progress
280	Op Costs for Junior Officer	Facilitate payment for registration and insurance (11,235USD and registration 3000 USD)	5/30/2023	In progress
281	Op Costs for Junior Officer	Procure modem and pay for regular monthly internet subscription for 5 PAs	6/30/2023	In progress
282	Fuel for Conservation Forestry Department manager	Fuel and maintenance for conservation department manager vehicle (only - costs for PA vehicles under PAs; costs for regional office vehicles are regional op costs)	6/30/2023	In progress
283	60 Motorbikes fueled maintained	facilitate payments for repairs, spareparts and workmanship for maintenance of 60 bikes and procure fuel/gasoline for 60 bikes	3/30/2023	In progress

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
284	4 PA vehicles fuelled and maintained for 1 year	facilitate payments for repairs, spareparts and workmanship for maintenance of 4 vehicles and procure fuel/gasoline for 4 vehicles	3/30/2023	In progress
285	PA Management supported by Auxillaries and community watch teams	Provide monthly stipends for 30 community members as watch teams and auxillaries in 4 PAs (10 per PA-Gola, Wonegizi, LPMUR) (\$50 per month per person)	3/30/2023	In progress
286	PA Management supported by Auxillaries and community watch teams	Provide relevant PA management support trainings for 30 members of auxillaries and watch teams	3/30/2023	In progress
287	PA Management supported by Auxillaries and community watch teams	Provide requisite equipment and supplies (torch lights, batteries, rain gears, cutlasses, GPS, etc) for 30 members of auxillaries and watch teams	3/30/2023	In progress
288	Results in Protected Areas Tracked	Conduct working visits at 5 PAs to collect data on METT Scorecard	3/30/2023	In progress
289	Forest Rangers's Uniforms	Procure and deliver additional uniforms for rangers	6/30/2022	In progress
290	N/A	implement livelihood activities as per livelihood plan in 33 communities	3/30/2023	Not started
291	Thirty-three (33) communities Identified and taken through Steps one(1) to four (4) and 6 communities taken through Steps five (5) to nine (9)	Support 23 Communities from Step 1-4 (On HOLD )	6/30/2020	In progress
292	Thirty-three (33) communities Identified and taken through Steps one(1) to four (4) and 6 communities taken through Steps five (5) to nine (9)	Support 10 additional communities from Step 1-4 (ON HOLD)_	6/30/2019	Not started

Sample #	Output Deliverables	Activities	Target Dates	Status
293	Thirty-three (33) communities Identified and taken through Steps one(1) to four (4) and 6 communities taken through Steps five (5) to nine (9)	Support first batch of 10 (out of a targeted 20) communities on mainly SESRR and the posting of notice for Demarcation working with NRMs, Extension Officers and partner NGO (ON HOLD)	6/30/2020	Not started
294	Thirty-three (33) communities Identified and taken through Steps one(1) to four (4) and 6 communities taken through Steps five (5) to nine (9)	Support second batch of 5 (out of a targeted 20) communities on mainly SESRR and the posting of notice for Demarcation working with NRMs, Extension Officers	TBD	Not started
295	Thirty-three (33) communities Identified and taken through Steps one(1) to four (4) and 6 communities taken through Steps five (5) to nine (9)	Support 6 Communities from Step 5-9 (with PADEV supporting the elections)-ON HOLD	TBD	In progress
296	Thirty-three (33) communities Identified and taken through Steps one(1) to four (4) and 6 communities taken through Steps five (5) to nine (9)	Support 17 (of a targeted 30-40) communities for demarcation and elections including cost of dealing with dispute resolution) (ON HOLD)	TBD	In progress
297	Thirty-three (33) communities Identified and taken through Steps one(1) to four (4) and 6 communities taken through Steps five (5) to nine (9) Thirty-three (33) communities Identified and taken through Steps one(1) to four (4) and 6 communities taken through Steps five (5) to nine (9)	Consultant work with CFD and lead the preparations of CFMPs in the remaining communities	12/30/2021	In progress
298	Thirty-three (33) communities Identified and taken through Steps one(1) to four (4) and 6 communities taken through Steps five (5) to nine (9)	Prepare ToR, review and approved proposal (FDA/WB); award contract with FAO	6/30/2021	In progress



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
299	Thirty-three (33) communities Identified and taken through Steps one(1) to four (4) and 6 communities taken through Steps five (5) to nine (9)	Consultant submit report	6/30/2021	In progress
300	Forest Communities trained on livelihood alternatives	TSP provide training on beekeeping and honey production to 400 Forest users from 20 communities (20 person per community) in around Sapo and Gola ,	6/30/2021	In progress
301	Forest Communities trained on livelihood alternatives	Received proposal from Unique, evaluate, negotiate and sign contract	10/15/2020	In progress
302	Forest Communities trained on livelihood alternatives	Facilitate Unique's conduct of CF feasibility assessment (including air travel, professional fees and reimbursable)	6/30/2021	In Progress
303	Temporary Extension Agents (3 per region, 4 regions, 56 months each, \$600 per month pp)	Sign contracts, provide orientation and deploy/assign 11 extension officers (3 per region)	3/30/2023	In Progress
304	Temporary NRM Officers (2 per region, 4 regions, 56 months, \$700 per month pp)	Deployment and monthly operations of NRM officers	3/30/2023	In progress
305	N/A	Select and support community members from the different landscapes to interact with CFMBs, hold 30 exchanges (5k per exchange)	12/30/2021	In progress
306	N/A	Document and share lessons from peer exchanges	12/30/2021	Not started
307	Operational cost of FDA to support activities on community forestry	Provide scratch cards for 8 persons @ US20 per person per month	3/30/2023	In progress
308	Operational cost of FDA to support activities on community forestry	Procure and provide scratch cards for 11 Extension Officers @ US20 per person per	3/30/2023	In progress



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
		month and 2 Oversight support staff @ US25 per person per month		
309	Operational cost of FDA to support activities on community forestry	Procure and provide units for internet for 11 Extension Officers @ US20 per person per month and 2 Oversight support staff @ US25 per person per month	6/30/2021	In progress
310	Operational cost of FDA to support activities on community forestry	Register and insure 4 vehicles	3/31/2023	In progress
311	Operational cost of FDA to support activities on community forestry	Register and insure motorbikes	3/30/2023	In progress
312	Operational cost of FDA to support activities on community forestry	procure and deliver fuels for 4 vehicles for CFD	3/30/2023	In progress
313	Operational cost of FDA to support activities on community forestry	procure and provide fuel for eight CFD motorbikes	3/30/2023	In progress
314	Operational cost of FDA to support activities on community forestry	Facilitate maintenance of 4 LFSP procured CFD vehicles (payments)	3/30/2023	In progress
315	Operational cost of FDA to support activities on community forestry	Facilitate maintenance of 8 LFSP procured CFD motorbikes (payments)	3/30/2023	In progress
316	Internet services for regional offices (\$120 per month)	rocure iinternet equipment and regular monthly internet services	3/30/2023	In progress
317	Small Grants Provided for Forest Community Projects	Prepare guidelines/Protocol for administration of Small Grant, share with WB Task Team and get clearance	3/31/2021	Not started
318	Small Grants Provided for Forest Community Projects	Work with FDA , consult, identify and vet communities/CBOs using approved Guidelines/protocol	4/15/2021	Not started

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
319	Small Grants Provided for Forest Community Projects	Provide small Grants for 20 to 30 communities/CBOs (between 5 to 7 communities per quarter) at max 10k per community	6/30/2022	Not started
320	Small Grants Provided for Forest Community Projects	Receive, review verify and clear reports from communities on implementation of small grants	6/30/2022	Not started
321	Social Infrastructure Projects Supported in Targeted Communities in NW and SE	Provide support for social infrastructure projects under Cluster Approach to targeted communities in the Northwest and Southeast landscapes	3/31/2023	Not started
322	Social Infrastructure Projects Supported in Targeted Communities in NW and SE	Provide direct social support to targeted communities (low hanging fruits) based on needs and associated with support to manage COVID-19	12/22/2021	Not started
323	One Technical Expert (Service Provider) hired to provide group formation training and cooperative capacity building in project area	Hire two Technical Experts (service provider- one in each landscape)- to establish/ re-establish farmer coops & to provide co-op formation and management training in project area ) and for establishment and management of Farmers' Field School (FFS) including management of agrochemicals In targeted communities in (forest landscapes) in the Northwest and Southeast Liberia	3/30/2023	In progress
324	Co-ops formed Knowledge shared lessons exchanged among co-ops for improved productivity	TSP provides co-op formation and management training and; facilitate the conduct Co-op exchange visits. In targeted communities in (forest landscapes) in the Northwest and Southeast Liberia	3/30/2023	Not started

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
325	2000 Farmers trained through FFS	TSP s support organizing of farmers into FFS & support their learning/testing of innovations through Farmer Field School trainings (including inputs) In targeted communities in (forest landscapes) in the Northwest and Southeast Liberia	3/30/2023	Not started
326	Refresher training provided for MoA technicians and community facilitators	TSP provide refresher training for 13 field technicians and community facilitators	6/30/2022	Not started
327	Strengthening field level capacity to enhance extension services to Farmers	Two supervisors hired/supported to conduct extension and FFS training, Followup farmers activities in the field and Form farmers into Fos/Coops	6/30/2023	In progress
328	Strengthening field level capacity to enhance extension services to Farmers	Eight Technicians hired and supported to support FFS, Provide extension services to Farmers, Support the formation of farmers into Fos/Coops	6/30/2023	In progress
329	Strengthening field level capacity to enhance extension services to Farmers	Admin hired to Provide support to Field Staff, Run the day to day of the field activities	6/30/2023	In progress
330	Strengthening field level capacity to enhance extension services to Farmers	Two Drivers hired and supported to convey staff and materials to project sites (food and tree crops); three office Assistant/janitors)	6/30/2023	In progress
331	Support Farmer Organization (Fos) Capacity building (CLUSTER Approach)	Conduct Training Workshop for 15 expected FOs	12/30/2021	In progress



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
332	Cocoa seeds procured	Procurement of planting materials (Cocoa seed procured and others as requested by beneficiaries) and transport to communities	9/30/2021	In progress
333	Agrochemicals procured	Procurement of Pesticides (Agro-Chemicals)	6/30/2022	In progress
334	Nuseries established and developed	Establishment and development of Tree crops improved planting materials nurseries	3/30/2022	In progress
335	8 nurseries equipped and functional	Materials for 8 central nurseries procured	8/30/2021	Not started
336	8 Central nurseries managed/maintained	Support management of 8 nurseries	3/30/2022	Not started
337	2 TSPs hired	Prepare ToR, get clearance from the Bank, sign MoUs with 2 TSPs and pay fees to support food crop farmers on conservation agriculture in the NW and SE Liberia (CLUSTER APPROACH)	3/15/2023	Not started
338	Rice Input Procured	Support to provision of inputs for Individual food crop farmers Farmers (Conservation Agriculture) of targeted communities in Northwest and Southeast Liberia	3/31/2022	In progress
339	Support to Rice production	Support to prepare land for Rice cultivation	12/31/2022	In progress
340	Cassava Input Procured	Support to FOs for land preparation and marketing of crops	12/31/2022	In progress
341	Support to Cassava production	Support to prepare land for Cassava cultivation	12/31/2022	In progress
342	Maize inputs procured	Support to Fos for small and medium size processing and post harvest equipment	6/30/2021	In progress
343	Farm tools procured	Procurement of assorted farm tools	12/30/2021	In progress



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
344	Community mobilization, awareness & sensitization in project landscapes (farmers & sites & mapping, transporation & transplanting, etc) enhanced	Support for communities mobilization & sensitization in 30 project communities (plus 10 non-project communities) in the project landscapes (farmers selection, selection & mapping, transporation & transplanting, etc)	12/30/2021	In progress
345	Farm tools procured for rice farmers	Procurement of farm tools (empty bags, sickles, tarpaulin, rain boots and rain suits, etc) for smallholder farmers (part of assorted farm tools)	6/30/2022	Not started
346	Markey linkages supported for farming communities	Unbudgeted	TBD	Not started
347	Project Coordinator status regularized under the LFSP (covered under FPCF-AF until Dec 2018)	N/A	6/30/2023	In progress
348	iii. Project Accountant status regularized under the LFSP (covered under FPCF-AF until Dec 2018)	N/A	6/30/2023	In progress
349	iv. M & E Staff hired and maintained	Facilitate monthly payments of professional fees for Part-time M&E Specialist	6/30/2023	In progress
350	iv. M & E Staff hired and maintained	Facilitate monthly payments of professional fees for Monitoring and Data Reporting Assistant hired and maintained	6/30/2023	In progress
351	v. Community Forestry Specialist hired and services rendered -	Implementation of assigned Community Forestry function	6/30/2023	In progress
352	One Procurement Officer maintained	Fund Procurement Officer hired under FCPF	6/30/2023	In progress
353	One additional Procurement Officer hired and maintained	Hire and maintain one procurement officer and fund post	6/30/2023	In progress
354	1 Replacement Communication/Engagement Specialist Hired and Maintaineds	Hire and maintain one Communication and Engagement Specialist	6/30/2023	Not started

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
355	ix. Environmental Safeguards Coordinator (EPA) hired and services rendered	Environmental Safeguards function implemented	6/30/2023	Ongoing
356	Replacement Social Safeguards Specialist (FDA) hired and maintained/supported	Hire and maintain/support (including payment of professional fees) 1 replacement Social safeguards specialist and	6/30/2023	in progress
357	xi. Team Assistant status regularized under the LFSP	Prepare Addendum to contract	6/30/2023	in progress
358	xii. Project Driver 1 hired and services rendered (	Operate assigned vehicle	6/30/2023	in progress
359	xiii. Project Driver 2 hired and services rendered	Operate assigned vehicle	6/30/2023	in progress
360	Project officer /Deputy National REDD+ Coordinator	Project officer function implemented	6/30/2023	in progress
361	Operating cost	Request and provide monthly fuel for vehicles	6/30/2023	in progress
362	Operating cost	Vehicles maintenance	6/30/2023	in progress
363	Operating cost	Procure and provide scratch cards for communication of RIU (phone and modem)	6/30/2023	In progress
364	Operating cost	prepare petty cash budget, submit budget to PC, obtain No Objection and submit payment request to PFMU	6/30/2021	In progress
365	Financial Management (PFMU) Fees paid (40% of 1% project cost) for 1 year	Prepare invoice for first and second payments of 40% of 1% of project cost	6/30/2021	In progress
366	Stationery and Supplies for RIU (2)	Prepare requisition for stationery and supplies and obtain approval	3/30/2023	In progress
367	Stationery and Supplies for RIU (2)	Purchase stationery and supplies	6/30/2023	In progress

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
368	Project inception and PIE meetings	Prepare invitations and coordinate inception and quarterly meetings	6/30/2023	In progress
369	Local Travel	Prepare concept note, submit request for approval, process payment request & pay staff DSA	6/10/2023	In progress
370	Aid Management Unit coordination supported	Support holding of World Bank Quarterly Project Progress Review Meeting	11/18/2017	In progress
371	Environmental safeguards supervision Capacity support provided in accordance with the project ESMF	Conduct meetings /training workshops & seminars per wksp in each landscape)	6/30/2023	In progress
372	Environmental safeguards supervision Capacity support provided in accordance with the project ESMF	Conduct refresher safeguards trainings for at least 64 project staff (12 EOs, 10 CJOs, 8 NRMs, 28 RIAT members and 6 CPWs) and safeguards focal points in the Northwest and Southeast landscapes	6/30/2021	Not started
373	Communication Strategy Implementation	Implement communication action plan (Radio/TV discussions/adverts)	6/30/2021	In progress
374	Communication Strategy Implementation	Visit project sites	6/30/2023	In progress
375	Communication Strategy Implementation	Participate in international meetings per annum	6/30/2023	In progress
376	Communication Strategy Implementation	Prepare communication materials: Flyers, illustrative posters etc.	6/30/2023	In progress
377	Feedback Grievance Redress Mechanism Operationalized	Print copies and dissemination FGRM	9/20/2021	In progress
378	Feedback Grievance Redress Mechanism Operationalized	Operation of the mechanism, as part of the FGRM activities (including documentation, monitoring and reporting)	6/30/2023	In progress



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
379	Project Audit	TOR submitted to WB for clearance	6/30/2023	In progress
380	Project Audit	Selection/recruitment process	5/25/2023	In progress
381	Project Audit	Conduct audits of the LFSP by GAC)	6/30/2023	In progress
382	LFSP End-term (Final)review/evaluation conducted	Conduct Final Evaluation of LFSP	'31-Jun-23	Not started
383	21 Project-procured vehicles regularly tracked/monitored	Procured and install GPS devices on 21 project-procured vehicles for tracking purposes	6/20/2021	In progress
384	Perception Survey conducted on benefit-sharing	Conduct Perception survey on access and benefit-sharing in project landscapes (especially around PAs)	6/30/2021	Not started
385	Supervision and monitoring of Cluster 1 and 2 enhanced	Procure 2 high-top pick-ups to support regular monitoring, technical support and supervision of the Northwest and Southeast clusters of LFSP	5/31/2021	In progress
386	Vehicles registered and insured	Register and insure 2 vehicles	6/30/2021	Not Started
387	Fuel provided for 2 vehicles	Provide fuel monthly for two vehicles	6/30/2021	Not Started
388	Maintenance services provided for 2 vehicles	Facilitate regular maintenance and required repairs services for 2 high-top pickups	6/30/2021	Not Started
389	Technical Capacity of Project team enhanced	Provide support to Project staff for short technical professional trainings and certifications	3/31/2023	Not started
390	Support to FDA led Protected Areas (PA)and Community Forest (CF) boundary demarcation exercise and land use planning. (CLUSTER APPROACH US\$ 133,500)	1.1.1 Hold Consultations with community residents, and stakeholders on boundary demarcation and land use planning process.	11/15/2021	Not started
391	Support to FDA led Protected Areas (PA)and Community Forest (CF) boundary demarcation	1.2.1 Demarcate boundaries and undertake land use planning targeted clustered	3/30/2022	Not started



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
	exercise and land use planning. (CLUSTER APPROACH US\$ 133,500)	communities in the Northwest and Southeast landscapes including for Protected, Proposed Protected and Community Forest Areas.		
392	Support to FDA led Protected Areas (PA)and Community Forest (CF) boundary demarcation exercise and land use planning. (CLUSTER APPROACH US\$ 133,500)	1.3.1 Develop boundary demarcation maps.	4/30/2022	Not started
393	Support to FDA led Protected Areas (PA)and Community Forest (CF) boundary demarcation exercise and land use planning. (CLUSTER APPROACH US\$ 133,500)	1.4.1. Work with targeted communities in the Northwest and Southeast to develop participatory land use and land management plans for those communities	5/30/2021	Not started
394	2.0 Stakeholder engagement with Project implementing entities(PIE's), public officials, local authorities, Communities, CSO's, CBO's and the private sector on land use planning issues. (ON HOLD)	2.1.1 Consult with PIE's to develop a collective objective, vision and strategy for land use planning	6/15/2021	Not started
395	2.0 Stakeholder engagement with Project implementing entities(PIE's), public officials, local authorities, Communities, CSO's, CBO's and the private sector on land use planning issues. (ON HOLD)	2.1.2 Training and stakeholder engagement with government officials, local authorities, communities, CSO's, CBO's and the private sector on land use planning fundamentals	7/15/2021	Not started
396	2.0 Stakeholder engagement with Project implementing entities(PIE's), public officials, local authorities, Communities, CSO's, CBO's and the private sector on land use planning issues. (ON HOLD)	2.2.1 Prepare reports on consultation meetings held.	7/30/2021	Not started

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
397	3.0 Assessment and mapping of existing land uses in customary communities. -(CLUSTER APPROACH- Us\$21K)	3.1.1 Identify teams to conduct mapping exercise.	10/15/2021	Not started
398	3.0 Assessment and mapping of existing land uses in customary communities. -(CLUSTER APPROACH- Us\$21K)	3.2.1 Map existing land uses in target communities and develop GIS base maps.	12/15/2021	Not started
399	4.0 Land Use Planning Policy and regulations developed an pilot tested (consultancy.	4.1.1 Draft a National Land Use Policy. Phase I	'30-Jun-2021	In progress
400	4.0 Land Use Planning Policy and regulations developed an pilot tested (consultancy.	4.2.1 Stakeholder engagements and validation of regulatory instruments for Land Use planning.	'30-Jun-2021	In progress
401	4.0 Land Use Planning Policy and regulations developed an pilot tested (consultancy.	4.3.1 Pilot the development of land use plans in 1 cluster community based on framework and guidelines established in the National Land Use and Management Framework. (CLUSTER APPROACH)	'30-Jun-2021	Not started
402	Support to FDA led Protected Areas (PA)and Community Forest (CF) for the formalization of their community lands	1.1 Conduct desk review for FDA Protected Areas and Community Forests	6/30/2023	Not started
403	Support to FDA led Protected Areas (PA)and Community Forest (CF) for the formalization of their community lands	1.2 Conduct awareness, sensitization and education on formalization of community lands with Protected Areas and Community Forests	6/30/2023	Not started
404	Support to FDA led Protected Areas (PA)and Community Forest (CF) for the formalization of their community lands	1.3 Conduct Community Self-Identification for communities with Protected Areas and Community Forests	6/30/2023	Not started
405	Support to FDA led Protected Areas (PA)and Community Forest (CF) for the formalization of their community lands	1.4 Support the establishment of governance structures for for communities with Protected	6/30/2023	Not started

*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
		Areas and Community Forests along with forest management body		
406	Support to FDA led Protected Areas (PA)and Community Forest (CF) for the formalization of their community lands	1.5 Conduct boundary harmonization and mapping for communities with Protected Areas and Community Forests	6/30/2023	Not started
407	Support to FDA led Protected Areas (PA)and Community Forest (CF) for the formalization of their community lands	1.6 Conduct verification and validation of land claims in Communities	6/30/2023	Not started
408	Land Use Planning and Management Activities Implemented under CLUSTER APPROACH	LLA Work (provide technical supervision and monitoring) with TSP and FDA/RIU to implment Land use planning activites under the	3/31/2023	Not started
409	LISGIS's Activitis efficiently implemented	Operating costs of focal person	6/30/2021	In progress
410	National forest map and/or LU map updated and improved	conduct field mapping exercises using HQ and field teams and GPS	4/30/2023	Not started
411	National forest map and/or LU map updated and improved	Process and analyze data	4/29/2023	Not started
412	National forest map and/or LU map updated and improved	Produce updated Land-use maps	6/29/2023	Not started
413	Project Operations and management enhanced	procure assorted stationery	3/30/2023	In progress
414	Project Operations and management enhanced	Procure satelite images /Procure one drone	8/31/2021	Not started
415	Project Operations and management enhanced	Procure scratch cards for project communication for 4 HQ coordinators and 4 field teams	6/30/2023	In progress
416	Project Operations and management enhanced	Vehicle registration and insurance	3/30/2023	In progress
417	Project Operations and management enhanced	Provide regular Maintnrance for 1 vehicle	3/30/2023	In progress



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
418	Project Operations and management enhanced	Provide regular Maintenance for 8 motorbikes	3/30/2023	In progress
419	Fuel regularly provided for vehicle and motorbikes	Procure regular fuel for 1 vehicle and 8 motorbikes	3/30/2023	In progress
420	LISGIS Prepared for MRV of REDD+ activities on the national level (MRV operationalized)	MRV data collection (regular 10% inventory)	3/30/2023	In progress
421	LISGIS Prepared for MRV of REDD+ activities on the national level (MRV operationalized)	Coordination of MRV activities among PIEs -	3/30/2023	In progress
422	LISGIS Prepared for MRV of REDD+ activities on the national level (MRV operationalized)	Lead on MRV reporting	3/30/2023	In progress
423	LISGIS Prepared for MRV of REDD+ activities on the national level (MRV operationalized)	Salary for MRV Officer	3/30/2023	In progress
424	MRV System designed and implemented and FREL/FRL for REDD+ developed	Additional activities in support of FREL submission and review and NFMS system institutionalization (FAO TA Agreement amendment) - PENDING SIGNING OF AGREEMENT AMENDMENT	'31-Aug-2021	In progress
425	MRV capacity of FDA strengthened	develop Tor, get WB approval, advertize, assess applicants, negotiate, hire and maintain 3 MRV Assistants for FDA	5/30/2022	Not started
426	MRV capacity of FDA strengthened	develop Tor, get WB approval, advertize, assess applicants, negotiate, hire and maintain 1 MRV Officer for FDA	6/30/2021	In progress
427	Safeguard Information System (SIS) developed and operationalized	Operationalize SIS for the first 1 year before turning cost-bearing responsibility to Gov't	6/30/2023	In Progress
428	Safeguard Information System (SIS) developed and operationalized	Facilitate and compile reports to inform the SIS	3/31/2023	Not started



*Management Letter on the Financial Statements Audit of the  
Liberia Forest Sector Project (LFSP)  
For the period ended June 30, 2023*

Sample #	Output Deliverables	Activities	Target Dates	Status
429	Operational Cost	Facility up keep	06/31/2021	In progress