Management Letter

On the Financial Statements Audit of the GAVI-Health Strengthening System Grant

For The Year Ended December 31, 2023

Promoting Accountability of Public Resources

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

Monrovia, Liberia
November 2024

Table of Contents

Acronyms

Acronyms/Abbreviations/Symbol	Meaning
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
CHTs	County Health Teams
CPA	Certified Public Accountant
DSA	Daily Sustenance Allowance
EPI	Expansion Program on Immunization
FAR	Fixed Assets Register
FCCA	Fellow Member of the Association of Chartered Certified Accountants
FMPPM	Financial Management Policies & Procedures Manual
GAC	General Auditing Commission
GAVI	Global Alliance for Vaccines Immunization
GOL	Government of Liberia
GTBank	Guaranty Trust Bank
HSS	Health Strengthening System
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LRA	Liberia Revenue Authority
ML	Management Letter
MOH	Ministry of Health
MoU	Memorandum of Understanding
NCB	National Competitive Bidding
OFM	Office of Financial Management
PFM	Public Financial Management
PPCA	Public Procurement & Concession Commission Act
PPCC	Public Procurement & Concession Commission
PV#	Payment Voucher Number
RFQ	Request for Quotation
TOR	Term of Reference
UBA	United Bank of Africa
US$	United States Dollars

Hon. Louise M. Kpoto MD, MPH, MMed-ODGYN
Minister
Ministry of Health
Congo Town
Monrovia, Liberia

November 27, 2024

Dear Hon. Kpoto,

MANAGEMENT LETTER ON THE FINANCIAL STATEMENTS AUDIT OF THE GAVI-HEALTH STRENGTHENING SYSTEM PROJECT FOR THE YEAR ENDED DECEMBER 31, 2023.

The financial statements of the GAVI-Health Strengthening System Grant were subject to audit by the Auditor General (AG) in terms of Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as the Engagement Term of Reference. The financial audit was performed for the year ended December 31, 2023.

INTRODUCTION

The audit of the GAVI-Health Strengthening System Project for the year ended December 31, 2023 is being completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

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

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

The audit 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 GAVI Grant Management. Our responsibility is to express an opinion on these financial statements.

Key personnel of the Project

During the period under audit, the following key persons managed the affairs of the GAVI's Project

Name	Position	Tenure
Dr. Wilhelmina Jallah	Minister	2018-2023
Hon. Norwu G. Howard	Deputy Minister for Administration	2018-2023
Dr. Francis N. Kateh	Chief Medical Officer	2016-2023
Hon. Joyce Sherman	Assist. Minister for Preventive Services	2018-2023
Atty. K. Jlayteh Sayor, Sr.	Financial Comptroller	2018-2023
Adolphus T. Clarke	Program Manager	2017-Present

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

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the GAVI-Health Strengthening System Grant Management during the audit.

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

Monrovia, Liberia
November 2024

1. DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Related Issues - MOH Central Office

1.1.1 Payments without Adequate Supporting Documentation - MOH Central Office

Criteria

1.1.1.1 Regulations P.9(2) of the Public Financial Management Act of 2009 as amended and restated in 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".

1.1.1.2 Section C count 20.1C of Annex 2 of the Partnership Framework Agreement states: "The Government shall ensure that all expenses relating to the use or application of funds are properly evidenced with supporting documentation sufficient to permit GAVI to verify such expenses".

Observation

1.1.1.3 During the audit, we observed that GAVI - HSS Project Management made payments for goods and services amounting to US$244,110.92 without evidence of supporting documents such as goods receipt notes, delivery notes, purchase orders, job/service completion certificates, approved requests, business registration and tax clearance certificates, activities report and contracts (where applicable) to authenticate the transactions. **See Appendix 1 for details.**

Risk

1.1.1.4 Management may make payments to contractors for jobs/services not completed or for deliverable(s) that may not meet the required standards.

1.1.1.5 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.

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

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

Recommendation

1.1.1.8 Management should fully account for the expenditures made without adequate supporting documents.

1.1.1.9 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers, etc. should be prepared and approved for the procurement of goods and services where applicable.

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

1.1.1.11 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

1.1.1.12 Management acknowledges the findings, however, all documents and supporting documentation are attached for the auditor's review.

Auditor General's Position

1.1.1.13 We acknowledge the documents subsequently submitted by Management after our audit execution. However, Management's provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management.

1.1.1.14 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.

1.1.2 Inconsistencies with Expenditures Reported in the Financial Statements

Criteria

1.1.2.1 Regulation A.3(1) of the PFM Act of 2009 states that, " Any public officer with the conduct of financial matters of the Government of Liberia, or the receipt, custody, and disbursement of public and trust money, or for the custody, care, and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor- General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

1.1.2.2 Section 2.4 of the MOH Financial Management Policies and Procedures manual states that the management will ensure that its accounting and reporting system has the following essential qualities: a) Accuracy: The information in its accounts and accounting books of records should be accurate, representing its actual financial transactions, without undue errors and omissions, and correct classification and timing of events. b) Completeness: The MOH's accounts shall be the true and complete representation of all transactions that took place during the accounting period. c) Prevention of risk of fraud and corruption: The MOH's accounting system should include controls to prevent the risk of fraud and corruption and adequate segregation of duties to prevent/mitigate it. d) Relevance: The MOH's financial information should be relevant and understandable to the users of the information. e) Timeliness: Financial management reporting should be done in a timely matter. f) Comparability: The information must be comparable to the financial information presented for other accounting periods so that users can identify trends in the performance and financial position of the MOH.

Observation

1.1.2.3 During the audit, we observed inconsistencies in the total expenditures reported in the

Statements of Receipts and Payments and the total expenditure reported in the Statement of Comparison of Budget and Actual Amounts of the project's financial statements thereby, leading to a variance of US$34,035.53. **See Table 1 below for details.**

Table 1: Inconsistencies with Expenditures Reported in the Financial Statements

Description	Expenditure per Statements of Payments and Receipts US$	Expenditure per Statements of Comparison of Budget and Actual Amounts US$	Variance US$
	(A)	(B)	(A - B)
Personnel - Compensation to Employees	145,163.17	198,723.74	(53,560.57)
Use of Goods and Service	423,834.02	766,012.92	(342,178.90)
Consumption of Fixed Capital	184,000.00	184,000.00	-
Transfers, Subsidies, Advances & Grants	429,775.00	-	429,775.00
Total	**1,182,772.19**	**1,148,736.66**	**34,035.53**

1.1.2.4 Additionally, our re-computation of various expenditures line items reported in the Statements of Receipts and Payments revealed a variance of US$33,039.49. **See Table 2 below for details.**

Table 2: Variance between re-computed and reported amounts in the Statements of Receipts and Payments

Description	Amount per Statements of Receipts and Payments US$ (A)	Amount per Auditor Re-computation US$ (B)	Variance US$ C =(A-B)
Total - 031101 - GAVI AWPB 2017 (HSS)	540,232.14	540,232.14	-
Total - 031109 - COVAX CDS	675,579.54	675,579.54	-
Total Payments	**1,215,811.68**	**1,215,811.68**	**-**
Net Receipt Over Payments	(638,894.68)	(671,933.68)	33,039.00
Opening Balance	2,390,226.26	2,390,226.26	-
Closing Balance	**1,751,331.58**	**1,718,292.58**	**33,039.00**

Risk

1.1.2.5 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statement may be misstated.

1.1.2.6 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.

1.1.2.7 Management may not account for all transactions of the project.

Recommendation

1.1.2.8 Management should account for the variances between expenditures reported in the Statement of Receipts and Payments and the total expenditures reported in the Statement of Comparison of Budget and Actual Amounts and adjust the financial statements where applicable. The

adjusted financial statements should be presented to the Office of the Auditor General as part of Management's response to this Management Letter.

1.1.2.9 Going forward, Management should facilitate comprehensive review and reconciliation of the financial statements. Variances identified should be investigated and adjusted (where applicable) in a timely manner.

Management's Response

1.1.2.10 Management acknowledges the findings of the difference between the receipts and payment statement and the budget vs actual statement. However, this difference relates to the correction of expenditure transactions wrongly posted between grants in prior periods. See attached listing of transactions and references for your review.

1.1.2.11 Furthermore, Management needs further explanation or clarification for the finding relating to variance between the re-computed amount in the statement of receipts and payments as each re-computed expenditure line in Table 2 is the same as the amounts per the financial statement.

Auditor General's Position

1.1.2.12 We acknowledge Management's subsequent adjustment of the financial statements after our audit execution.

1.1.2.13 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. Going forward, an automated linkage should be created between the general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

1.1.2.14 The financial statements should also be prepared, reviewed and approved by individuals with the relevant qualification, experience and seniority.

1.1.3 Variance between the Ledger and Financial Statements Amounts for Personnel Compensation

Criteria

1.1.3.1 Regulation C.8 (2 and 3g) of the PFM Act of 2009 as amended and restated in 2019 states: "(2) A head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all revenues or the financial administration of the monies voted by Legislature for, or applied by statute to, the services under the control of his or her ministry or agency. (3g) Ensure that all books of accounts under his or her control are correctly posted and kept up-to-date"

1.1.3.2 Section 2.4 of the MOH Financial Management Policies and Procedures manual states that the management will ensure that its accounting and reporting system has the following essential qualities: a) Accuracy: The information in its accounts and accounting books of records should be accurate, representing its actual financial transactions, without undue errors and omissions, and correct classification and timing of events. b) Completeness: The MOH's accounts shall be the true and complete representation of all transactions that took place during the accounting

period. c) Prevention of risk of fraud and corruption: The MOH's accounting system should include controls to prevent the risk of fraud and corruption and adequate segregation of duties to prevent/mitigate it. d) Relevance: The MOH's financial information should be relevant and understandable to the users of the information.

Observation

1.1.3.3 During the audit, we observed a variance of US$129,589.22 between the total expenditures reported in the general ledger and the total expenditures reported in the financial statements for personnel compensation for the period under audit. **See Table 3 below for details**

Table 3: Variance between Ledger and Financial Statements - Basic Salary

General Ledger US$ (A)	Financial Statements US$ (B)	Variance US$ C=(A-B)
274,752.39	145,163.17	129,589.22

Risk

1.1.3.4 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.

1.1.3.5 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.

1.1.3.6 Management may not account for all transactions of the project.

Recommendation

1.1.3.7 Management should account for the variance identified between the general ledger and the financial statements and adjust the financial statements where applicable. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.

1.1.3.8 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. Going forward, an automated linkage should be created among the general ledger, trial balance, and financial statements to facilitate the completeness and accuracy of the financial statements.

Management's Response

1.1.3.9 Management notes the observation. However, the ledger provided to the auditor was the leger in the format of the detail project activities and not by the economic classification as explained to the auditor based on reporting requirements from GAVI, and the financial statement matched all lines on the ledger. The detailed ledger which matches the financial statements is again attached for the auditor's review. Also attached is the expenditure ledger for the stated economic classification in Table 3 for further review.

Auditor General's Position

1.1.3.10 We acknowledge Management subsequent submission of the adjusted ledger which reconciled with the financial statements, after our audit execution. Going forward Management should

ensure that the general ledger chart of accounts reconcile with the financial statements account balances for effective review and reconciliation purposes.

1.1.3.11 The financial statements should also be prepared, reviewed and approved by individuals with the relevant qualification, experience and seniority.

1.1.4 Transactions in Bank Statements not Traced to Cashbook

Criteria

1.1.4.1 Regulation C.8 (2 and 3g) of the PFM Act of 2009 as amended and restated in 2019 states: "(2) A head of agency or spending unit shall have overall responsibility and accountability for the collection and receipt of all revenues or the financial administration of the monies voted by Legislature for, or applied by statute to, the services under the control of his or her ministry or agency. (3g) Ensure that all books of accounts under his or her control are correctly posted and kept up-to-date".

1.1.4.2 Section 2.4 of the MOH Financial Management Policies and Procedures manual states that the management will ensure that its accounting and reporting system has the following essential qualities: a) Accuracy: The information in its accounts and accounting books of records should be accurate, representing its actual financial transactions, without undue errors and omissions, and correct classification and timing of events. b) Completeness: The MOH's accounts shall be the true and complete representation of all transactions that took place during the accounting period. c) Prevention of risk of fraud and corruption: The MOH's accounting system should include controls to prevent the risk of fraud and corruption and adequate segregation of duties to prevent/mitigate it. d) Relevance: The MOH's financial information should be relevant and understandable to the users of the information. e) Timeliness: Financial management reporting should be done in a timely matter. f) Comparability: The information must be comparable to the financial information presented for other accounting periods so that users can identify trends in the performance and financial position of the MOH.

Observation

1.1.4.3 During the audit, we observed the total transfers of US$880,000.00 from GAVI's account domiciled at the Central Bank of Liberia to GAVI's Accounts domiciled at the Guaranty Trust Bank and the United Bank of Africa were not traced to the respective cashbooks and subsequently the general ledger for the period under audit. **See Table 4 below for details.**

Table 4: Transactions in Bank Statements not Traced to Cashbook

Date Transaction	Description	Amount (US$)
20-Oct-23	AMT REP Transfer from Central Bank of Liberia *(A/C Title: Ministry of Health & Social Welfare)* to Guaranty Trust Bank *(A/C Title: MOH GAVI Project Account)*	500,000.00
9-Nov-23	AMT REP Transfer from Central Bank of Liberia *(A/C Title: Ministry of Health & Social Welfare)* to Guaranty Trust Bank *(A/C Title: MOH GAVI Typhoid Conjugate Vaccines)*	380,000.00
Total		**880,000.00**

Risk

1.1.4.4 The completeness and accuracy of the financial statement may not be assured; therefore, the financial statement may be misstated.

1.1.4.5 A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.

1.1.4.6 Management may not account for all transactions of the project.

Recommendation

1.1.4.7 Management should account for the transactions per the bank statements not traced to the cashbooks.

1.1.4.8 Management should update the general ledger to reflect all transactions per 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.

1.1.4.9 Management should perform periodic reconciliation between the bank statements and the general ledger (including the financial statements). Variances identified should be investigated and adjusted (where applicable) in a timely manner.

1.1.4.10 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. An automated linkage should be created between the general ledger, trial balance, and financial statements to facilitate the completeness and accuracy of the financial statements.

1.1.4.11 Going forward, Management should facilitate comprehensive review and reconciliation of the financial statements. Variances identified should be investigated and adjusted (where applicable) in a timely manner.

Management's Response

1.1.4.12 Management notes this observation. However, the two transactions captured in this observation are transfers of funds from the GAVI CBL account to the GAVI UBA and GAVI GT account for the implementation of GAVI activities. In most instances the CBL account is used to receive project funds from GAVI and the GT and UBA accounts are used for operation. Both amounts are reflected in the GT and UBA cashbooks as receipts and on the CBL cashbook as transfer payments. See attached all three cashbooks which reflect the two transactions.

Auditor General's Position

1.1.4.13 We acknowledge Management's subsequent adjustment of the cashbooks/general ledger after our audit execution.

1.1.4.14 Going forward, Management should perform monthly reconciliation between the bank statements and the cashbooks. Variances identified should be investigated and adjusted where applicable in a timely manner. Also, an automated control should be established such that

transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created among the general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

1.1.5 Unsupported Liabilities

Criteria

1.1.5.1 Section 7.1.33 and 17.1.34 of Cash Basis International Public Sector Accounting Standards (IPSAS) as adopted by the Government of Liberia state," An entity is encouraged to disclose in the notes to the financial statements:1a) Information about the assets and liabilities of the entity; and 1b) If the entity does not make publicly available its approved budget, and comparison with national budgets".

1.1.5.2 Further, Regulation A.3 (1) of the PFM Act of 2009 as amended and restated in 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 them, by the Minister.

Observation

1.1.5.3 During the audit, we observed no evidence of supporting documentation such as a detailed liability schedule, invoices, contracts, LPOs, delivery notes, and job/service completion certificates for liabilities amounting to US$18,776.00. **See Table 5 below for details.**

Table 5: Unsupported Liabilities

Description	Amount (US$)
Abby Enterprise	165.00
Class Stationery	5,150.00
Graceland International Inc.	850.00
Nyienah Enterprise	425.00
United Office Supplies and Equipment	4,474.00
Universal Venture Inc.	7,250.00
Aminata and Sons Inc.	462.00
Total	**18,776.00**

Risk

1.1.5.4 In the absence of supporting documentation, the validity, completeness, occurrence, and accuracy of liabilities may not be assured. This may lead to misstatement of the financial statements and misappropriation of the project's funds.

Recommendation

1.1.5.5 Management should account for liabilities amounting to US$18,776.00 catalogued in Table 6 above.

1.1.5.6 Going forward, Management should develop and maintain individual ledgers and files for each supplier/vendor account. Supporting documents such as invoices, contracts, LPOs, delivery notes, job/service completion certificates, etc. (where applicable) should be adequately documented and filed to facilitate future review.

1.1.5.7 Also, Management should disclose in the notes to the financial statements, commitment schedule comprising of liabilities that are due to be settled within 90 days after the end of the accounting period for full disclosure purposes.

Management's Response

1.1.5.8 Management acknowledges the findings; however, these are long-standing liabilities ranging from 2020. Management is working on these liabilities to make sure that they are written off.

Auditor General's Position

1.1.5.9 Management's assertion did not adequately address the issue raised. Management did not account for the unsupported liabilities amounting to US$18,776.00. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.6 Non-reconciliation between the Budget/Workplan Activities and the Economic Activities used for Financial Reporting

Criteria

1.1.6.1 Section 2.4 of the MOH Financial Management Policies and Procedures manual states that the management will ensure that its accounting and reporting system has the following essential qualities: a) Accuracy: The information in its accounts and accounting books of records should be accurate, representing its actual financial transactions, without undue errors and omissions, and correct classification and timing of events. b) Completeness: The MOH's accounts shall be the true and complete representation of all transactions that took place during the accounting period. c) Prevention of risk of fraud and corruption: The MOH's accounting system should include controls to prevent the risk of fraud and corruption and adequate segregation of duties to prevent/mitigate it. d) Relevance: The MOH's financial information should be relevant and understandable to the users of the information. e) Timeliness: Financial management reporting should be done in a timely matter. f) Comparability: The information must be comparable to the financial information presented for other accounting periods so that users can identify trends in the performance and financial position of the MOH.

Observation

1.1.6.2 During the audit, we observed that the project activities per the budget and workplan were classified in programmatic activities but expended in economic activities form. For instance, the program activities named "Service Delivery (Routine Immunization) and Program Management" were used for various economic expenditures including travel, fuel, stationeries, salaries/personnel compensation, etc. However, we observed no evidence of reconciliation between the programmatic activities and the economic activities which served as the basis for the preparation of the general ledger, trial balance, and subsequently the financial statements.

Risk

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

1.1.6.4 Management may not account for all of its transactions. Fair presentation and full disclosure may be impaired.

1.1.6.5 Non-reconciliation between programmatic and economic activities may impair accurate reporting of budget versus actual analysis.

Recommendation

1.1.6.6 Management should reconcile the programmatic activities to the economic activities to facilitate consistency in the classification of project financial transactions. The reconciliation statements should be disclosed in the notes to the financial statements.

1.1.6.7 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the general ledger, trial balance, and financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

1.1.6.8 Management acknowledges the observation; however, management wishes to further clarify that the GAVI budgeting and reporting guard lines are organized based on programmatic activities. The economy classification is used during transaction processing along with the programmatic activities code to enable the MOH meet reporting requirements for both the GOL and Donors. For instance, Programmatic activity Service Delivery (Routine Immunization) and Program Management could use several economy classifications during transaction processes like travel, fuel, stationeries, salaries/personnel compensation, etc. to meet the desired objectives.

Auditor General's Position

1.1.6.9 Management's assertions did not adequately address the issue raised. Management did not reconcile the programmatic activities used for the preparation of the budget to the economic classifications used in the preparation of the financial statements to facilitate consistency in the classification of project financial transactions, and for effective review and reconciliation. The reconciliation statements between the programmatic and economic classifications were not also disclosed in the notes to the financial statements as recommended. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2 Compliance-Related Issues - MOH Central Office

1.2.1 Accumulated Unliquidated Advances

Criteria

1.2.1.1 Section 2.14 of the Ministry of Health Financial Management Policies and Procedures Manual

(FMPPM) of 2024 states that donor funds transferred to National programs, CHTs, hospitals, health facilities, or any other MOH-sponsored institutions, shall be accounted for as an asset or advances disbursed. On consolidation of financial reports from programs, CHTs, hospitals, or any other MOH-sponsored institutions, expenditures incurred by the programs, CHTs, hospitals, or any other MOH-sponsored institutions shall be offset against the assets or advances received by these programs/institutions. MOH's "advances disbursed" accounts shall be cleared as institutions report their expenditures against the advances initially issued to them for activity implementation. MOH shall apply every practical effort to ensure that program transfer or advances for specific activities are fully liquidated and accounted for within 15 calendar days outside of Montserrado and 5 calendar days within Montserrado after implementation. Quarter and annual reports shall be submitted 30 calendar days at the end of each quarter and 45 calendar days at the end of the fiscal/calendar year.

1.2.1.2 Additional funds for specific program activities will be transferred based on accountability for previous funds received. In addition, MOH will conduct regular monitoring (quarterly or on a semester basis depending on circumstances) of its implementers to ensure effective program execution and timely reporting. This exercise will be conducted by a multi-disciplinary team composed of representatives from the cognizant offices (OFM, Program Coordination, and a representative of the partner organization, if applicable, etc.). MOH shall accommodate specific donor requirements where practical and feasible, in the implementation of donor-funded projects.

Observation

1.2.1.3 During the audit, we observed that there were accumulated long outstanding advances to the County Health Team (CHTs) brought forward from previous fiscal years that were not liquidated as required. However, subsequent transfers were made to the below CHTs although previous advances had not been liquidated. **See Table 6 below for details.**

Table 6: Advances with no movement over 12 months

No	Advance per CHT	Amount (US$)
1	Bong County Health System	18,766.00
2	Gbarpolu CHT	2,689.76
3	Grand Bassa CHT	52.73
4	Grand Cape Mount County Health System	890.00
5	Grand Kru CHT	17,780.00
6	Maryland CHT	1,440.00
7	Nimba CHT	604.00
8	River Gee CHT	11,970.00
9	Rivercess CHT	13,075.00
10	Sinoe CHT	56,380.00
Total		**123,647.49**

1.2.1.4 Further, there was no tracking mechanism to determine activities implemented for which disbursements were made and timelines for the expected expenditure reports for the County Health Team (CHTs) concerned.

Risk

1.2.1.5 Non-liquidation of transfers to CHTs may lead to misappropriation of project funds. Management may not account for all activities of the project.

Recommendation

1.2.1.6 Management should investigate outstanding advances by performing a reconciliation between amounts transferred to CHTs and the associated expenditures and submit a comprehensive liquidation report per CHT to the Office of the Auditor General for validation within ten working days upon the receipt of the draft management letter. The liquidation report should be supported by bank statements, payment vouchers, invoices, contracts, delivery notes, job/service completion certificates, and all other relevant supporting documents (where applicable).

1.2.1.7 Management should develop and maintain a tracking mechanism to determine activities implemented for which disbursements were made and timelines for the expected expenditure reports for the County Health Team (CHTs). The liquidation report along with all relevant supporting documents should be submitted to the project management before the subsequent disbursement of advances is made.

1.2.1.8 Evidence of periodic expenditures/liquidation reports should be adequately documented and filed to facilitate future review.

Management's Response

1.2.1.9 Management notes this observation and wish to state that these are advances prior to the transition to the NetSuite system which were later liquidated manually and need approval from senior management in order to write them off considering that all supporting documents are available for these transactions which are dated more than five fiscal years ago.

Auditor General's Position

1.2.1.10 Management's assertions were not supported by documentary evidence. There was no evidence that advances were fully liquidated and the advances ledger updated to avoid the accumulation of long outstanding advances as required. Management did not provide the comprehensive liquidation report along with all relevant supporting documents as requested in our recommendation. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.2 Irregularities Associated with the Project's Mobile Money Account

Criteria

1.2.2.1 Regulation A.15(1) of the PFM Act of 2009 as amended and restated 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".

1.2.2.2 Additionally, Regulation R.3 of the PFM Act of 2009 as amended and restated 2019 states: "The balance 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."

1.2.2.3 Further, Section 4.4 of the Ministry of Health Financial Management Policies and Procedures Manual (FMPPM) of 2022 states: "Bank reconciliation is carried out to reconcile the balances between the MOH's accounting records and that of the bank. Bank reconciliation - reconciling the bank accounts and the cash books - shall be undertaken each month for all of the MOH's bank accounts, before closing the books. And bank reconciliations shall be performed within two weeks after the end of the month".

Observation

1.2.2.4 During the audit, we observed that Management established and operated the project's Lonestar Cell Company Mobile Money Account where bulk deposits were made for subsequent payments to individuals/vendors' mobile money accounts for goods/services. However, we observed the following irregularities associated with the operation of the Mobile Money Account for the period under audit:

- No evidence of an approved policy to regulate the project's Mobile Money Account transactions. Individual transactions ranged from US$62 to US$5,000.00 at different times of transactions including 12:28 AM and 9:41 PM.
- Interview with key staff revealed that payment from the account was initiated by the accountant, verified by the Internal Auditor, and approved by the Comptroller. However, we observed no documentation/audit trail of such records to validate the mobile money transactions.
- No evidence that Management performed monthly reconciliation of the mobile money account for checks and balances.
- Management did not disclose the closing cash balance of the mobile money account in the financial statements for the period although the account had an ending cash balance of US$323,605.45 for the period.

Risk

1.2.2.5 In the absence of a policy, mobile money transactions may be performed on a discretionary basis. This practice may facilitate misapplication/misappropriation of the project's fund.

1.2.2.6 In the absence of adequate supporting documentation for mobile money transactions, the validity, completeness, occurrence, and accuracy of expenditures may not be assured. This may lead to misappropriation of the project's funds.

1.2.2.7 Failure to perform monthly reconciliation for the Mobile Money Account may lead to untimely detection of errors or omissions, and fraud. Management may not fully account for its transactions.

1.2.2.8 Failure to perform monthly reconciliation may lead to misappropriation of the project's funds.

1.2.2.9 The completeness and accuracy of the cash balance may not be assured in the absence of full disclosure of cash in the mobile money account at the end of the period.

1.2.2.10 Fair presentation and full disclosure may be impaired.

Recommendation

1.2.2.11 Management should account for the undisclosed mobile money closing cash balance not reported in the financial 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.

1.2.2.12 Going forward, Management should develop, approve, and operationalize a policy to regulate the management of the Project's Mobile Money Account. The policy should include provisions for the following:

- Nature and time of mobile transactions
- Float (the maximum amount of money) of the mobile account
- The ceiling (threshold) of individual Mobile money transactions
- Authorization levels and personnel responsible for disbursements
- Activities over processing and disbursement of mobile transactions
- Activities over the replenishment (deposit) of the Mobile Money Account

1.2.2.13 Management should facilitate the timely preparation of the requisite supporting documents for all mobile money transactions consistent with the PFM Act before initiating disbursements.

1.2.2.14 Management should facilitate the timely preparation of reconciliation statements for all Mobile Money Accounts within two weeks after the end of the month as required.

1.2.2.15 Monthly reconciliation statements for each mobile money account maintained for the project should be appropriately prepared and reviewed by senior-level staff with the required qualifications and competence. Errors and overdue reconciling transactions should be investigated and adjusted (where applicable) in a timely manner.

1.2.2.16 Management should ensure that all mobile money transactions and the closing cash balance of the mobile money account are disclosed in the cashbook and subsequently the financial statements.

1.2.2.17 Evidence of approved policy for the project's mobile money account, monthly reconciliation statements for all mobile money accounts and all relevant supporting records for mobile money transactions should be adequately documented and filed to facilitate future review.

Management's Response

1.2.2.18 Management acknowledges the observation; Management is taking steps to streamline the use of Mobile Money with support from Gavi through Technical assistance to draft Policy and MoH institute Digital payment steering Committee.

1.2.2.19 Going forward the reconciliations will be done on time and all balances will be accounted for. The balance in question is for programmatic activities which were conducted during the period under review and expensed. However, due to long validation of recipient's Mobile phone numbers, these amounts remained on account beyond year end.

Auditor General's Position

1.2.2.20 We acknowledge Management subsequent adjustment of the financial statements, after our audit execution. Going forward, Management should ensure that all closing cash balances comprising of cash on hand, mobile money and bank accounts are comprehensively reported in the financial statements to facilitate the completeness, existence, and accuracy of the closing cash balances and financial statements.

1.2.3 Irregularities Associated with Procurement Management

Criteria

1.2.3.1 Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: (1) "In order to participate in procurement proceedings, a bidder must qualify by meeting the criteria set by the Procuring Entity, which will normally include evidence of (a) Professional and technical qualifications; (b) Equipment availability, where applicable; (c) Past performance; (d) After-sales service, where applicable; (e) Spare parts availability; (f) Legal capacity; (g) Financial resources and condition; and (h) Verification by the internal revenue authority of payment of taxes and social security contributions when due. (2) The qualification criteria set forth in subsection (1) of this Section shall be applied by examining, through investigation and collaboration with other relevant agencies, to ascertain whether or not the bidder meets the minimum qualification criteria established for the bid and not by using a point system for comparing the relative level of qualifications of participating bidders. (3) The Procuring Entity shall be entitled to demand qualification documentation from potential bidders in formal prequalification proceedings, or as a required component of a bid submission".

Observation

1.2.3.2 During the audit, we observed the following irregularities associated with the project's procurement activities:

- There was no functional procurement committee evidenced by the absence of meeting minutes and periodic reports.
- There was no evidence of an annual procurement plan approved by PPCC.
- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.
- No evidence of application of the requisite methods (Request for quotation, national competitive bidding, sole sourcing, restricted bidding, international competitive bidding, etc. (where applicable) for several procurement transactions.

Risk

1.2.3.3 In the absence of a functional procurement committee, the entity's procurement processes may be discretional.

1.2.3.4 The lack of an approved Procurement Plan may lead to discretionary expenditure, waste, and value for money may be impaired.

1.2.3.5 In the absence of periodic procurement activities reports, Management may be non-compliant

with the PPC Act of 2005 as amended and restated in 2010. Management may not adequately account for its procurement activities and may impair effective monitoring of its procurement activities by the PPCC.

1.2.3.6 The non-application of the requisite procurement method may impair the achievement of value for money and facilitate fraudulent procurement activities.

Recommendation

1.2.3.7 Management should establish a functional procurement committee evidenced by the documentation of meeting minutes and periodic reports.

1.2.3.8 Management should facilitate the approval of the annual procurement plan by PPCC. All unplanned procurement activities should be subsequently submitted to PPCC for approval before execution.

1.2.3.9 Management should ensure that the requisite procurement methods are utilized for all procurement transactions to achieve value for money and ensure compliance with the PPC Act of 2005 as amended and restated in 2010.

1.2.3.10 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010.

1.2.3.11 Evidence of the necessary procurement documents such as meeting minutes of the procurement committee, approved annual procurement plan, records of procurement methods utilized for all procurement transactions, and quarterly/annual procurement activities reports should be adequately documented and filed to facilitate future review.

Management's Response

1.2.3.12 We acknowledge the observation. However, we would like to state that EPI leverage on the services of the Ministry's Procurement Unit.

1.2.3.13 The Ministry of Health has a functional Procurement Committee before and now. The committee monitors and supervises activities of the procurement unit, their functions cut across all programs. GAVI/EPI does not have a separate procurement committee.

1.2.3.14 We do have an approved procurement Plan that was presented during the audit, nevertheless, we are attaching it herein again.

1.2.3.15 The procurement unit does have an annual report, at the time of the audit it was not requested. However, we are attaching for the record.

1.2.3.16 All Procurement actions are conducted in accordance with an approved method by the PPCC in the plan. Unless in the case of an extreme emergency where approval is requested from the PPCC.

Auditor General's Position

1.2.3.17 Management's assertion did not adequately address the issues raised. The above-mentioned information/documents were requested on February 16, 2024 at the inception of the audit but were not provided as asserted by Management. However, the documents subsequently

submitted by Management after our audit execution did not address the issues regarding the existence of a functional procurement committee, application of the requisite methods for procurement transactions, and presentation of periodic (quarterly and annually) procurement activities reports. Further, Management's provision of documents after our review does not guarantee Management effective control of document management.

1.2.3.18 Therefore, we maintain our findings and recommendations regarding the unresolved issues. We will follow up on the implementation of our recommendations during subsequent audits.

1.2.4 Irregularities Associated with Fuel/Gasoline Management for the Project

Criteria

1.2.4.1 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 money, or for the custody, care, and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

1.2.4.2 Additionally, Section 10.2 of the Ministry of Health Financial Management Policies and Procedures Manual (FMPPM) of 2022 provides that the fuel/gasoline consumption logbook for vehicles and generators be maintained and monitored for checks and balances.

Observation

1.2.4.3 During the audit, we observed the following irregularities associated with the project's fuel/gasoline management:

- No evidence of approved policy detailing the processes of acquisition, distribution, reporting, and monitoring of the project's fuel/gasoline operations.

- No evidence that fuel/gasoline procured in the total amount of US$69,000.00 for subsequent distribution to the counties was delivered to and used by the operators responsible for cold-chain or EPI activities in the counties. The fuel/gasoline coupons were signed for by proxy (Senior Officers from the county visiting MOH Central) for subsequent delivery to the operators. **See Appendix 2 for details.**

- The MOH Central Office distribution log showed that a total of US$3,000.00 for fuel/gasoline was distributed to and received by the county operators. However, we observed no evidence of subsequent consumption or usage log/report submitted by the operators to authenticate the usage of the fuel/gasoline. **See Appendix 3 for details.**

- There was a variance of 9,725 gallons valued at US$46,875.21 between the fuel/gasoline delivered to and subsequently received/reported by the cold-chain/EPI operators in the counties. **See Appendix 4 for details.**

- The MOH Central Office distribution log showed that a total of US$15,198.22 fuel/gasoline was distributed to and received by EPI officers visiting the counties for EPI

activities. However, we observed no evidence of subsequent consumption or usage log/report submitted by the EPI officers to authenticate the usage of the fuel/gasoline. **See Appendix 5 for details.**

- No evidence of monitoring and evaluation of fuel/gasoline operations by an independent senior officer of the Project to ensure checks and balances.

Risk

1.2.4.4 Fuel may be procured and distributed on a discretionary basis, in the absence of a policy.

1.2.4.5 Fuel procured may not be based on actual consumption.

1.2.4.6 Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.

Recommendation

1.2.4.7 Management should fully account for the discrepancies identified in fuel/gasoline procured and distributed/consumed as cataloged in Appendixes 2, 3, 4, and 5.

1.2.4.8 Management should develop, approve, and operationalize a policy on fuel procurement, distribution, consumption and ensure that proper records are maintained.

1.2.4.9 Management should maintain a fuel consumption and distribution log to aid the entity manage costs and inform future purchases.

1.2.4.10 Evidence of approved fuel policy and all other fuel procurement, consumption, and distribution records should be adequately documented and filed to facilitate future review.

Management's Response

1.2.4.11 Management takes note of the observation, however wishes to clarify that GAVI supported the procurement of two sets of fuels, the emergency fuel for the national vaccines store, and the national and regional vaccine stores which amounted to US$69,700.00. Please see the attached distribution list/logs, consumption, reports, and other supporting documentation for your review.

1.2.4.12 This is important to state that management acknowledges this finding, however, like to clarify that the fuel was distributed in the current period. Please see the attached distribution list/logs and county consumption report for your review.

1.2.4.13 Observation noted. However, like to clarify that for the period under audit, GAVI fuel support to the 15 counties was a total of 9,336 gallons. The variance of 9,725.15 gallons is a result of additional fuel support received from other immunization partners. Therefore, all documents and supporting documentation are attached for the auditor's review.

Auditor General's Position

1.2.4.14 We acknowledge Management's subsequent submission of some fuel/gasoline distribution logs after our audit execution. However, we observed no evidence of segregation of duties and review over the authorization of fuel/gasoline distribution. Further, Management's 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 presented in a timely manner.

1.2.4.15 Therefore, we maintain our findings and recommendations regarding the unresolved issues. We will follow up on the implementation of our recommendations during subsequent audits.

1.2.5 Non-Withholding and Disclosure of Goods and Services Tax

Criteria

1.2.5.1 Section 15 of the Partnership Framework Agreement of GAVI's Project states: "The GAVI funds provided under this Agreement shall not be used to pay any taxes, customs, duties, toll or other charges imposed on the importation of vaccines and related supplies. The Government shall use its reasonable efforts to set up appropriate mechanisms to exempt from duties and taxes all purchases made locally and internationally with GAVI funds".

Observation

1.2.5.2 During the audit, we observed no evidence that Management withheld and retained taxes on goods and services procured during the period and subsequently expended same for the purpose of the project.

Risk

1.2.5.3 Failure to withhold and retain taxes for the purpose of the project may deny the project the needed funds to undertake its activities.

1.2.5.4 Failure of Management to obtain tax exemption may result in noncompliance with the Project's Partnership Framework Agreement and subsequent use of the project's fund for tax purposes when suppliers are requested by LRA to pay the required tax during their tax filing.

Recommendation

1.2.5.5 Management should liaise with the LRA to obtain tax exemption for the importation of vaccines and its related supplies as well as for the purchase of goods and services related to the project.

1.2.5.6 Going forward, Management should fully withhold the required taxes on purchases and retain same for the purpose of the project. The retained taxes for each reporting period should be disclosed in the project's financial statements for the period.

1.2.5.7 Evidence of the tax exemption, withholding, and retention records should be adequately documented and filed to facilitate future review.

Management's Response

1.2.5.8 Management takes note of the observation and going further, management will work with the appropriate authorities to ensure withholding on purchases and tax exemption for importations by the project is treated properly.

Auditor General's Position

1.2.5.9 We acknowledge Management's acceptance of our finding and recommendations. We will

follow-up on the implementation of our recommendations during subsequent audits.

1.2.6 Non-remittance of Staff Withholding Tax

Criteria

1.2.6.1 Section 905 (e, J and M) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: (E)"A payor who makes a payment of wages or salaries to an employee in an amount that during the tax year exceeds the standard deduction amount of Section 205(a) is required to withhold tax from each payment in accordance with the income tax rates specified in Section 200(a); (J) 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) 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".

Observation

1.2.6.2 During the audit, we observed that the Project Management withheld the total amount of US$50,501.02 as withholding taxes for staff without evidence that the amount was remitted to the LRA. **See Table 7 below for details**

Table 7: Non-remittance of Staff Withholding Tax

Month	Amount (US$)
January	4,224.87
February	4,242.06
March	4,271.27
April	4,281.07
May	4,581.28
June	4,262.87
July	4,255.78
August	4,143.73
September	4142.01
October	3,791.88
November	4,150.97
December	4,153.23
TOTAL	**50,501.02**

Risk

1.2.6.3 Failure to remit taxes withheld may deny GoL much-needed tax revenue.

1.2.6.4 Management may be non-compliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result in penalties for late payment and failure to pay.

1.2.6.5 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

1.2.6.6 Management should facilitate full remittance of withholding taxes to the LRA in keeping with Section 905 of the Revenue Code of Liberia Act of 2000 as amended in 2011.

1.2.6.7 Evidence of remittances of withholding taxes including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.2.6.8 Management takes note of the observation and management is currently working with LRA on the remittances of staff withholding taxes for the period under review. Supporting records will be documented pending future review.

Auditor General's Position

1.2.6.9 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audits.

1.2.7 Irregularities Associated with Travels

Criteria

1.2.7.1 Regulations P.9(2) of the PFM Act of 2009 as amended and restated in 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".

1.2.7.2 Section C count 20.1C of Annex 2 of the Partnership Framework Agreement states: "The Government shall ensure that all expenses relating to the use or application of funds are properly evidenced with supporting documentation sufficient to permit GAVI to verify such expenses".

1.2.7.3 Further, Section 29 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure-II and copy of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before the date of next journey, whichever is earlier. In very exceptional cases where the second is granted with the specific written approval of the official concerned, explaining the reasons thereof.

Observation

1.2.7.4 During the audit, we observed the following irregularities associated with travel transactions for the period under audit:

1.2.7.5 Management made payments in the total amount of US$7,126.00 to the Minister of Health for travel to the United States of America to attend the 78th Section of the United Nations General Assembly. However, we observed the following irregularities associated with the transactions:

- No evidence that the payment was budgeted and in line with the project's workplan.
- No evidence that the purpose of the travel was related to the project's activities.
- No evidence of supporting documents such as ticket stub, invoice/receipt, copy of passport/boarding passes, back to office (travel activities) report, etc. to authenticate the

transactions.

- No evidence that the travel settlement form as per Annexure-II of the GoL Revised Travel Ordinance of 2016/2017 was filled upon return from the trip as required.

1.2.7.6 Additionally, Management made payments for Daily Sustenance Allowance (DSA) in the total amount of US$167,391.00 to staff from various sections/units such as Internal Audit Division, Human Resource (HR), Office of Financial Management (OFM), and Expanded Program on Immunization (EPI) for the conduct of various activities such as Internal audit, supervision, meetings, and vaccinators profiling in the counties. However, we observed the following irregularities associated with the transactions:

- No evidence that the sections/units subsequently prepared the required back-to-office (travel activities) reports relative to their function and the purpose of the trip upon return from the trip as required to authenticate the travels.

- We observed that Management paid excess for the trips. For instance, transportation allowance in the total amount of US$2,850.00 was paid to the staff for the trips in addition to the provision of DSA and vehicles.

- No evidence that the travel settlement form as per Annexure-II of the GoL Revised Travel Ordinance of 2016/2017 was filled by the staff upon their return from the trip as required.

1.2.7.7 Further, we observed no evidence that the total of US$32,550 paid as DSA for audit purposes in the counties was received by the travelers (internal auditors) as there was no listing of the travelers and evidence of receipt (signatures) provided to authenticate the subsequent disbursement of the fund (through mobile money transfer) to the beneficiaries.

Risk

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

1.2.7.9 Travels may be made for activities not related to the operations of the project using project funds.

1.2.7.10 Failure to adequately retire travel expenditure with the provision of invoices and reports may impair the accountability of public funds.

1.2.7.11 Excess payment for travel may lead to misappropriation of the project's funds.

Recommendation

1.2.7.12 Management should fully account for the expenditure made without adequate supporting documents and the excess payment of transportation paid to staff as detailed above.

1.2.7.13 Management should facilitate timely retirement of travel expenditure by ensuring that staff completes their travel settlement form within fourteen (14) days upon return from a trip as required.

1.2.7.14 Management should ensure that all travel expenditures are adequately accounted for as

required by the travel ordinance. Upon return from abroad, staff should retire with evidence of invoices for foreign travels and justification for additional days stay.

1.2.7.15 Evidence of approved travel settlement forms and all other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.2.7.16 Management takes note of the observation and the justification for charging the travel costs for the Minister of Health to Gavi HSS grant, in the absence of alternative Government of Liberia resources are:

i. Representation at UNGA: The Hon. Minister's presence at the UN General Assembly is pivotal for global health diplomacy, enabling Liberia to contribute to and shape international health policies.

ii. Covid-19 Success Story: A side meeting discussing Liberia's achievements in Covid-19 vaccination showcases the effective use of Gavi's support, highlighting the country's commitment to public health.

iii. Strategic Collaboration: Engaging with global leaders and organizations at the UNGA fosters partnerships that can attract further support and resources for Liberia's health sector.

iv. Enhanced Visibility: The Minister's participation elevates Liberia's profile, demonstrating the nation's progress and dedication to improving healthcare outcomes. Attached are supporting documents such as the invoice.

1.2.7.17 Additionally, Management takes note of the observation and wishes to inform you that the reports are available for your perusal.

1.2.7.18 Management takes note of the observation and wishes to inform you that the amount in excess of US$2,850.00 was intended for transportation reimbursement since there was the problem faced by the program in securing fuel from the vendor. Attached is the payment list.

1.2.7.19 Management takes note of the observation and the documents are attached.

Auditor General's Position

1.2.7.20 Management's assertions were not supported by adequate documentation. The documents subsequently submitted by Management after our audit execution did not include the necessary supporting documents and approved reports to authenticate the legitimacy of the full travel transactions. Therefore, we have adjusted the travel transactions without necessary supporting documents to US$83,616.00 {(US$167,391.00 - US$90,901.00) + US$7,126.00} to be accounted for by Management. Further, Management's provision of documents after our review does not guarantee Management effective control of document management. Going forward, Management should ensure that documents requested for audit purpose are provided in a timely manner. **See Appendixes 6 for details of unliquidated travel transactions.**

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

1.2.8 Irregularities Associated with the Project's Workplan

Criteria

1.2.8.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated in 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 money, 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

1.2.8.2 During the audit, we observed the following irregularities associated with the project's workplan which tracked and aligned all the program activities with the budget (costing) for the period under audit:

- We observed that the workplan contained various program activities related to Communication & Social Mobilization (mass media) which were not funded and subsequently not implemented for the period.

- The workplan was not aligned to the budget as activities sponsored by other partners were not disaggregated from GAVI's approved activities. For instance, the workplan contained plan for the procurement and installation of 140 solar direct drive refrigerator under the program activity, "Vaccine Quality, Safety, & Supply", with funding source in the total of US$29,000.00 from USAID through WHO.

- Further, we observed that several program activities recorded in the workplan had funding sources from other donors like USAID and US-CDC concurrently with GAVI. For instance, funding sourcing in the total of US$1,597,000.00 and US$923,000.00 were from other donors and GAVI respectively for program activities related to Service Delivery (Routine Immunization). **See Appendix 7 for details.**

- No evidence that the workplan was reviewed and approved by relevant senior officers of the Project.

Risk

1.2.8.3 The non-approval of the workplan by senior project officers may lead to the inclusion of unauthorized activities and timelines inconsistent with approved project deliverables. This may impair the achievement of approved project deliverables.

1.2.8.4 The non-disaggregation of project's activities sponsored by other partners in GAVI's approved workplan may impair effective monitoring and evaluation of GAVI's funded and implemented activities and facilitate duplication of funding for planned activities. This may lead to misapplication and misappropriation of the project's fund.

1.2.8.5 The inclusion of unfunded activities in the annual workplan may impair effective evaluation of project deliverables.

Recommendation

1.2.8.6 Management should ensure that the annual workplan is comprehensively reviewed and approved by senior project officers to ensure that project activities and timelines are crafted to facilitate the implementation of approved project deliverables.

1.2.8.7 Management should ensure that project activities sponsored by other partners are disaggregated from GAVI's approved activities to facilitate effective monitoring and evaluation of approved project deliverables. Project activities sponsored by other partners should be placed in separate annexures or corresponding schedules to GAVI's approved project activities. Management should also ensure that project activities sponsored by other partners are not the same as project activities sponsored by GAVI to avoid duplication of funding for the same activities.

1.2.8.8 Management should ensure that the annual workplan exclusively contain activities funded within the period to facilitate effective evaluation of approved project deliverables. Management should also ensure that the budget is reconciled and aligned with the approved workplan.

1.2.8.9 Evidence of the approved workplan and all other relevant supporting records should be adequately filed to facilitate future review.

Management's Response

1.2.8.10 Management takes note of the observation and going further, management will ensure that the project's workplan reflects only GAVI funds and is comprehensively reviewed and approved by senior project officers. Supporting records will be documented pending future review.

Auditor General's Position

1.2.8.11 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audits.

1.2.9 Non-Monitoring and Supervision of Staff Attendance

Criteria

1.2.9.1 Regulation A (15) of the PFM Act of 2009 as amended and restated in 2019 states: "The head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".

Observation

1.2.9.2 During the audit, we observed no evidence of monitoring and supervision of staff's daily attendance sheet by the Human Resource Unit to ensure regular and timely attendance of staff.

Risk

1.2.9.3 Failure to monitor and supervise personnel attendance records may result in compensation of none-deserving employees. This practice may cultivate an inappropriate work culture at the project and may subsequently affect the operation and performance of the entity.

Recommendation

1.2.9.4 Management should ensure that personnel attendance records are regularly monitored by designated staff and that employees should be reprimanded in line with the project staff's handbook for failing to report to work. Evidence of daily attendance records should be adequately documented and filed to facilitate future review.

Management's Response

1.2.9.5 Management acknowledges this observation. However, management has taken action in the financial year (2024) for instance, the introduction of staff individual timesheets that are fully filled out and approved by their respective supervisor and required authority. Supporting records will be documented pending future review.

Auditor General's Position

1.2.9.6 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audits.

1.2.10 Employees Performance Appraisal

Criteria

1.2.10.1 Section 9 of the Service Agreement states: "The contractual employee engaged under the agreement serves as a representative of the Ministry or any of its functionaries, a staff member under the staff regulations of the Ministry of Health and Social Welfare".

1.2.10.2 Additionally, Chapter 8, Section 1, reports 8.1.1 of the Civil Servants Standing Order of 2021 provides that "all classified Civil Servants shall have their work performance appraised at the end of the calendar year. Performance Appraisal Reports shall be completed by officers who are the immediate supervisors of those being appraised. Reports shall be made on the standard performance appraisal report form and a copy of which shall be forwarded to the Director General within 15 working days of the end of the calendar year".

Observation

1.2.10.3 During the audit, we observed no evidence that the Project Management conducted a performance evaluation of the project's staff during the period as required by their contracts.

Risk

1.2.10.4 The lack of annual performance appraisal may lead to unnoticed and/or consistent poor performance by the project's staff thus impairing the objectives of the project.

1.2.10.5 In the absence of a documented performance evaluation system, an employee development plan may not be achieved thereby impairing the achievement of the project objectives.

Recommendation

1.2.10.6 Management should facilitate the performance of annual performance evaluations for all project staff. Documentation for performance evaluation should be adequately filed to facilitate future review.

Management's Response

1.2.10.7 *The management wishes to say that there is annual appraisal of all staff of the project. Attached are copies of the appraisal documents for your review.*

Auditor General's Position

1.2.10.8 We acknowledge Management's subsequent submission of annual performance evaluation after our audit execution. However, Management's provision of documents after our review, does not guarantee Management effective control of document management.

1.2.10.9 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that annual appraisals of all staff are adequately documented and filed to facilitate future review.

1.2.11 Irregularities Associated with Fixed Assets Management - MOH Central Office

Criteria

1.2.11.1 Regulation V.1 (2) of the PFM Act of 2009 as amended and restated 2019 states: "The Head of Government Agency must take full responsibility for assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that:(a) preventive mechanisms are in place to eliminate theft, losses, wastage, and misuse; And (b) inventory levels are at an optimum and economical level".

1.2.11.2 Section seven (7) F of the Ministry of Health Fixed Assets & Warehouse Management Standard Operating Procedures (SOPs) Manual requires that the Fixed Assets Register be maintained, updated and the results of the physical count should be used to update the Fixed Asset Register. Differences between actual and recorded assets should be reconciled. The report of the physical count shall be reviewed and reconciled by the Fixed Asset Accountant and Internal Audit. Discrepancies that cannot be reconciled must be brought to the attention of senior management.

Observation

1.2.11.3 During the audit, we observed the following irregularities associated with the MOH Central/GAVI – HSS Project Assets Management System:

- The fixed asset register did not contain the cost, code, date of acquisition, record of depreciation, accumulated depreciation, and book value for the assets as well as the reference of the source document on which the asset was received.

- Several cold chain assets such as freezers were not coded to reflect ownership by the GAVI project. **See Appendix 8 for details**

- The fixed assets register contained various assets classified as damaged but not written off and disposed.

- There was no evidence that the fixed assets register was regularly updated to reflect all the project's assets. Several assets were not recorded in the fixed assets register. **See Appendix 9 for details.**

- There was no evidence of periodic physical verification of assets by Management.
- There was no evidence of an asset movement log to keep track of assets assigned or transferred to various offices within the entity.
- Fixed assets within a given vicinity were not displayed as required by the PFM.

Risk

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

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

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

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

Recommendation

1.2.11.8 Management should ensure that the fixed assets register is updated to reflect the following: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation, and net book value of the asset.

1.2.11.9 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.

1.2.11.10 The Fixed Assets Register should be updated periodically to reflect all entity's assets.

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

1.2.11.12 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 the location of the asset.

Management's Response

1.2.11.13 Management acknowledges this observation and will ensure that going forward the fixed assets register will be updated to reflect the following: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation, and net book value of the asset, conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets and will ensure that movement of assets form be filled and authorized before assets are moved from one location to another.

Auditor General's Position

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

1.3 Issues Related to County Health Team

1.3.1 Co-mingling of Project's Funds– CHTs

Criteria

1.3.1.1 Section C Count 23 of Annex 2 of the Partnership Framework Agreement provides that the Government shall maintain accurate and separate accounts and records of each of the Programs prepared in accordance with internationally recognized standards. It also clarifies that in the event where GAVI-provided funds are pooled with other sources of funding, accounts, and records will equally be maintained for the pooled funds.

1.3.1.2 Additionally, Section 12.9 of the Ministry of Health FMPP of 2019 provides that at the end of each month, the following reporting procedures amongst others should be performed to verify the accounting records: Update and close off all account books and ledgers.

Observation

1.3.1.3 During the audit, we observed that the GAVI funds transferred to the counties' accounts were co-mingled with other sources of funds. The source of co-mingled funds was reported in the bank statement; however, the associated expenditures were not aligned to their funding sources. Therefore, we could not ascertain the completeness, existence, and accuracy of the closing cash balance of US$450,906.12 reported in the GAVI's financial statements for the County Health Teams (CHTs). **See Table 8 below for details.**

Table 8: Co-mingled Closing Cash Balance

Name of CHT	Closing Cash Balance per Financial Statement (US$)	Closing Cash Balance per Bank Statement (US$)
Grand Bassa County Health Team	9,427.18	5,928.01
Bong Co. Health	61,150.00	4,225.67
Margibi County Health Team	24,692.00	1,063.11
Nimba County Health Team	53,844.90	20,785.92
Lofa County Health Team	51,424.50	11,046.99
Montserrado CHT	132,014.63	5,897.97
Rivercess County Health Team	16,098.00	9,233.32
Maryland County Health Team	18,285.00	7,119.94
Grand Kru County Health Team	6,533.00	5,938.80
Grand Gedeh County Health Team	16,535.01	23,500.00
River Gee County Health Team	7,234.50	4,819.70
Gbarpolu County Health Team	9,714.50	26,560.00
Bomi County Health Team	9,086.10	4,036.15
Grand Cape Mount County Health Team	14,342.00	17,512.34
Sinoe County Health Team	20,524.80	19,045.23
Total	**450,906.12**	**166,713.15**

Risk

1.3.1.4 Co-mingling of funds from various sources in a single bank account may impair bank

reconciliation. Management may not fully account for all transactions of the project.

Recommendation

1.3.1.5 Management should ensure that separate bank accounts are maintained for project funds to facilitate effective reconciliation and review.

Management's Response

1.3.1.6 Management takes note of this observation. However, since the introduction of mobile money payment to staff and individuals performing immunization services, there has been little or no money sent to those counties. Going forward, the ministry/ EPI will continue to leverage on the use of mobile money platform for sub-national Payments.

Auditor General's Position

1.3.1.7 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audits.

1.3.2 Non-performance of Bank Reconciliation - CHT

Criteria

1.3.2.1 Regulation R3 of the PFM Act of 2009 as amended and restated in 2019 states: "The balance 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."

1.3.2.2 Section 4.4 of the Ministry of Health FMPPM of 2022 states: "Bank reconciliation is carried out to reconcile the balances between the MOH's accounting records and that of the bank. Bank reconciliation - reconciling the bank accounts and the cash books - shall be undertaken each month for all of the MOH's bank accounts, before closing the books. And bank reconciliations shall be performed within two weeks after the end of the month".

Observation

1.3.2.3 During the audit, we observed that all the County Health Teams (CHTs) did not perform bank reconciliation for bank accounts that hosted GAVI's funds during the fiscal period.

Risk

1.3.2.4 Failure to adequately perform bank reconciliation may lead to untimely detection of errors or omissions, and fraud. Management may not fully account for its transactions.

Recommendation

1.3.2.5 Management should facilitate the timely preparation of monthly bank reconciliation statements at each CHT. Monthly bank reconciliation should be appropriately prepared and reviewed by senior-level staff with the required qualifications and competence. Monthly bank reconciliation statements should be adequately documented and filed to facilitate future review.

Management's Response

1.3.2.6 Management takes note of this observation and will initiate a very strong measure that will lead to monthly bank reconciliation by County Health Teams.

Auditor General's Position

1.3.2.7 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audits.

1.3.3 Irregularities Associated with Management of Vaccinators

Criteria

1.3.3.1 Regulations T.3 of the PFM Act of 2009 states that (1)" The head of every Management Unit shall keep records of all Personnel Emolument of staff employed in his management unit, to ensure that: (a) payments are made as and when due; (b) overpayments are not made; (c) all required deductions are made at the correct time; (d) authorized establishments or manpower ceilings are not exceeded; (e) the amount of salary and other allowances authorized for payment to each staff is not exceeded; and (f) payments are not made on the payment voucher to staff who do not belong to the Agency or unit.

Observation

1.3.3.2 During the audit, we observed that Management had seven hundred forty-five (745) volunteer vaccinators at both private and public-owned health facilities across the country for immunizations/vaccination activities (community outreach and administration of vaccines), which is part of the key functions/purpose of the project. However, we observed the following irregularities associated with the management of the vaccinators for the period under audit:

- No evidence that Management developed a policy to regulate the recruitment and management of vaccinators of the project.
- No evidence that Management conducted competitive recruitment for the vaccinators.
- No evidence that Management developed a contract that detailed the terms and conditions of operation as well as performance requirements for the vaccinators.
- No evidence of an approved structure of incentive/allowance to guide the payment of the vaccinators.
- No evidence that Management maintained relevant records such as letters of application, letters of assignment to assigned facilities, credentials or qualifications, job description or terms of reference (TOR), Curriculum Vitae (CV), etc. for the vaccinators to aid in decision making.
- No evidence that Management conducted a performance evaluation of vaccinators to ensure effective performance within the required scope.
- No evidence of regular monitoring and supervision of the vaccinators by relevant senior staff, evidenced by a lack of periodic supervision reports for the period.

1.3.3.3 Additionally, we observed no evidence that Management paid incentives/allowance to vaccinators for the period under audit although there were immunizations/vaccination activities carried out by several of the vaccinators.

1.3.3.4 Further, during our field visit and physical verification, we observed the following based on interview conducted with vaccinators and revision of records at selected facilities.

- We observed that several Districts Child Survivor Focal Persons assigned and serving as representatives for MOH EPI at various districts were not included on the incentives/allowance listing maintained for vaccinators.

- There were several authorized vaccinators at the facilities who were also included on the 745 vaccinators listing but were not included on the incentives/allowance listing maintained for vaccinators.

- There was no evidence of regular and timely supply of logistics in support of immunizations/vaccination activities at the facilities. For instance, several of the vaccinators complained of lack of motorcycle and/or fuel/gasoline supply to facilitate movement within the communities/environment for outreach activities. As a result, vaccinators were unable to visit and perform immunizations/vaccination activities in targeted areas.

Risk

1.3.3.5 Failure to develop, approve, and operationalize policy and procedures to regulate the recruitment and management of vaccinators may lead to arbitrary decisions.

1.3.3.6 Failure to maintain essential records for vaccinators may lead to Management's inability to manage or regulate the activities of its vaccinators effectively.

1.3.3.7 Management may recruit vaccinators that do not meet the required qualifications and experience to contribute to the overall objectives of the project. This may impair the achievement of the project's objectives.

1.3.3.8 The absence of effective monitoring and evaluation of vaccinators may impair the achievement of project's deliverables.

1.3.3.9 Non-payment of vaccinators and non-support of vaccination activities may impair the achievement of the project's deliverables.

Recommendation

1.3.3.10 Management should develop, approve, and operationalize policies and procedures to regulate the recruitment and management of vaccinators.

1.3.3.11 Management should ensure that a contract is developed to regulate the operation as well as performance requirements for vaccinators. The terms and conditions of the contract should be agreed by all relevant parties evidenced by their approvals/signatures.

1.3.3.12 Management should develop, approve, and operationalize an incentives/allowance structure to regulate compensation disbursement for vaccinators of the project.

1.3.3.13 Management should maintain all relevant records such as letters of application, letters of assignment to assigned facilities, credentials or qualifications, job description or terms of reference (TOR), Curriculum Vitae (CV), etc. for the vaccinators.

1.3.3.14 Going forward, Management should ensure that all authorized vaccinators including child focal persons are appropriately paid timely.

1.3.3.15 Management should facilitate effective monitoring and evaluation of vaccinators' activities. Discrepancies identified should be investigated and resolved where applicable in a timely manner.

Management's Response

1.3.3.16 *Management takes note of this observation and considers this a very key issue since this is tied to the program meeting its goals and objectives. Hence, management in collaboration with the GAVI/Rocque Advisory has put in a system, specifically, a software squarely to profile all vaccinators in the country.*

1.3.3.17 *Management is currently working on the contract of the vaccinators. Notwithstanding, not all of the vaccinators are paid by the project. However, those ones that are not paid by the government, are incentivized by the project on a monthly basis. However, payments to those volunteer vaccinators were halted in the audit period because of the lack of contracts. Attached are copies of payments made to vaccinators through the mobile money platform.*

Auditor General's Position

1.3.3.18 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 audits.

1.3.4 Irregularities Associated with Fixed Assets Management – CHT

Criteria

1.3.4.1 Regulation V.1 (2) of the PFM Act of 2009 as amended and restated in 2019 states: "The Head of Government Agency must take full responsibility for assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that:(a) preventive mechanisms are in place to eliminate theft, losses, wastage, and misuse; And (b) inventory levels are at an optimum and economical level".

1.3.4.2 Sections 10.1 and 10.2 of the Ministry of Health FMPPM of 2022 provide that the Ministry must ensure that processes and procedures are in place for the effective, efficient, economical, and transparent use of its fixed assets. The MOH OFM will maintain a consolidated register to exercise control over the use and security of its fixed assets as well as assets transferred and in possession of its implementing partners. Specific registers will be maintained to satisfy external donor requirements over their project assets. The fixed assets register must contain the following information at minimum:

- Asset Description
- Asset classification
- Asset tag number
- Serial number
- Asset location
- Asset acquisition cost
- Date of purchase
- Name of supplier
- Brand/Model
- Depreciation details (as the Cash Basis IPSAS adopted by GOL does not provide for the depreciation of fixed assets, ministries, and agencies are encouraged to have depreciation in their fixed assets registers and reports such as memorandum).
- Expected lifespan
- Custodian

- Current Condition

Observation

1.3.4.3 During the audit, we observed the following irregularities associated with the Project Fixed Assets Management System at the CHTs:

- There was no evidence that physical assets count was conducted by the CHTs during the period to validate the existence of the project's assets.
- Several cold chain materials were not coded to reflect GAVI project.
- There was no evidence that the fixed assets register was regularly updated to reflect all the project's assets in the counties.
- Some motorbikes belonging to the project were assigned directly to Surveillance/Expansion Program on Immunization (EPI) Officers in the counties without notification to the Logistic Officers for the purpose of updating the FAR as well as monitoring and reporting on the assets in the counties.
- There was no record of depreciation, accumulated depreciation, and net book value for fixed assets maintained by the CHTs.
- The Management has not put in place an asset movement log to keep track of assets assigned or transferred to various offices within the entity.
- Fixed assets within a given vicinity were not displayed as required by the PFM.

Risk

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

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

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

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

Recommendation

1.3.4.8 Management should ensure that the fixed assets register is updated to reflect the following; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation, and net book value of the asset.

1.3.4.9 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.

1.3.4.10 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.

1.3.4.11 The Fixed Assets Register should be updated periodically to reflect all the project's assets. The Logistic Officers in the counties should be notified upon delivery of fixed assets in the counties to ensure that the fixed assets registers are updated in a timely manner.

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

1.3.4.13 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 assets.

Management's Response

1.3.4.14 Management acknowledges this observation and will ensure that going forward the fixed assets register will be updated to reflect the following: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation, and net book value of the asset, conduct periodic fixed assets count and/or verification to determine the current condition and location of the assets and will ensure that movement of assets form be filled and authorized before assets are moved from one location to another.

Auditor General's Position

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

1.3.5 Internal Audit Report

Criteria

1.3.5.1 Regulation J.3 (1) and (4(b) of the PFM Act of 2009 as amended and restated 2019 states: "There shall be established in each government agency or government organization an internal audit unit which shall constitute a part of that institution. (b) shall carry out internal audit of its institution and shall submit reports on the internal audit it carries out in accordance with section 38 (3) and (4) of the Public Finance Management Act 2009".

Observation

1.3.5.2 During the audit, we observed that the Internal Audit Unit was paid DSA amounting to US$32,550 on April 20 and August 10 of 2023 for travel to the counties for audit purposes. However, we observed no evidence that the Internal Audit Unit performed internal audit of the project for the period under audit**,** evidenced by the absence of periodic risk assessments and internal audit reports.

Risk

1.3.5.3 The absence of a functional Internal Audit Unit may deny assurance that risks are appropriately identified and mitigated.

1.3.5.4 Systems, controls and compliance activities may not be monitored, thereby impairing the achievement of the project's objectives.

1.3.5.5 Internal and external audit recommendations may not be implemented in a timely manner.

Recommendation

1.3.5.6 Management should provide substantive justification for disbursements of DSA amounting to US$32,550.00 to internal auditors without evidence of periodic risk assessments, internal audit reports, and evidence of follow-up activities for the implementation of internal and external audit recommendations.

1.3.5.7 Going forward, Management should ensure that the Internal Audit Unit is made fully functional evidenced by the conduct of periodic risk assessments, internal audits, and implementation of internal and external audit recommendations relating to the Project.

1.3.5.8 Periodic risk assessments and internal audit reports as well as evidence of implementation of internal and external audit recommendations should be adequately documented and filed to facilitate future review.

Management's Response

1.3.5.9 Management wishes to acknowledge the payment of US$32,550.00 to internal auditors as DSA and wishes to clarify that the internal auditors did the activities and provided the reports to the EPI management. Please see the attached reports for both activities.

Auditor General's Position

1.3.5.10 We acknowledge the periodic internal audit reports subsequently submitted by Management after our audit execution. However, Management's provision of documents after our review, does not guarantee Management effective control of document management.

1.3.5.11 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that reports are adequately documented and filed to facilitate future review.

Status of Implementation of Prior Year Audit Recommendations

No	Findings	Observation	Recommendation	Status of implementation
1	Payments Without Supporting Documentation - MOH Central Office	During the audit, we observed that GAVI - HSS Project Management made payments for goods and services amounting to US$639,453.10 without evidence of supporting documents such as payment vouchers, invoices, delivery notes, purchase orders, job/service completion certificates, approved requests, cash receipts, activities report and contracts (where applicable) to authenticate the transactions.	Management should fully account for the expenditures made without adequate supporting documents. Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. A Job Completion Certificate must be prepared to certify the amount of work completed.	Partially Implemented
2	Variance between Closing Cash Reported and Closing Cash on Hand	During the audit, we observed a variance of (US$1,191,907.72) between the total closing cash balance reported in the financial statements and our recomputed closing cash balance comprising of cash on hand and at bank for the period. Therefore, we could not ascertain the completeness and accuracy of the closing cash balance reported in the GAVI's financial statements. Also, we observed that project funds transferred to the fifteen County Health Teams (CHTs) were co-mingled with other funds managed by the CHT. As such, reconciling closing cash balance for the project per funds transferred to the CHT could not be assured	Management should align GAVI's expenditure at the CHTs against transfers for the project made to the CHTs to establish the actual closing cash balance for the project per the CHT records. Subsequently, Management should adjust the financial statements by the variance observed between the closing cash balance reported in the financial statements and the reconciled closing cash balance. Management should facilitate timely preparation of bank reconciliation statements within two weeks after the end of the month as required. Monthly bank reconciliation statements should be appropriately prepared and reviewed by senior-level staff with the required qualifications and competence for all bank accounts. Bank errors and overdue reconciling transactions should be investigated and adjusted (where applicable) in a timely manner. An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the general ledger and the financial statements to facilitate the completeness and accuracy of the financial statements.	Partially Implemented

No	Findings	Observation	Recommendation	Status of implementation
			Management should ensure that separate bank accounts are maintained for project's funds to facilitate effective reconciliation and review.	
3	Unsupported Liabilities	During the audit, we observed no evidence of supporting documentation such as detail liability schedule, invoices, contracts, LPO, delivery notes, and job/service completion certificates for liabilities amounting to US$9,235.00.	Management should provide the requisite supporting documents consistent with the financial management regulations for liabilities indicated above. Management should develop and maintain individual ledger and file for each supplier/vendor account. Supporting documents such as invoices, contracts, LPO, delivery notes and job/service completion certificates, payment voucher, etc. (where applicable) should be adequately documented and filed to facilitate future review. Also, Management should disclose in the notes to the financial statements, commitment schedule comprising of liabilities that are due to be settled within 90 days after the end of the accounting period for full disclosure purposes.	Not Implemented
4	Explanation for Material Variance	During the audit, a variance of US$3,314,551.71 was observed between the budget and actual amounts in the Statement of Comparison of Budget and Actual Amount of the GAVI Financial Statements.	Management should ensure that full and adequate disclosure are made for material variance(s) between the budget and actual constant with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017).	Partially Implemented
5	Accumulated Unliquidated Advances	During the audit, we observed that there were accumulated long outstanding advances to the County Health Team (CHTs) brought forward from previous fiscal years that were not liquidated as required. However, subsequent transfers were made to the below CHTs although previous advances had not been liquidated. Further, there was no tracking mechanism to determine activities implemented for which disbursements were made and timelines for the expected expenditure reports for the County Health Team (CHTs) concerned.	Management should investigate outstanding advances by performing a reconciliation between amounts transferred to CHTs and the associated expenditures and submit a comprehensive liquidation report per CHT to the Office of the Auditor General for validation within ten working days as at the receipt of the draft management letter. The liquidation report should be supported by bank statements, payment vouchers, invoices, contracts, delivery notes, job/service completion certificates, and all other relevant supporting documents (where applicable). Management should develop and maintain a tracking mechanism to determine activities implemented for which disbursements were made and timelines for the expected expenditure reports for the County Health Team (CHTs). Liquidation report along with all relevant	Not Implemented

No	Findings	Observation	Recommendation	Status of implementation
			supporting documents should be submitted to the project management before subsequent disbursement of advances are made.	
6	Untimely Preparation of Bank Reconciliation - MOH Central Office	During the audit, we observed that Management did not facilitate the timely preparation of monthly bank reconciliation statements as required. This is evident by delay in the provision of bank reconciliation statements to the auditors and non-adjustment of irregularities such as bank errors and overdue reconciling transactions during the period under audit.	Management should facilitate timely preparation of bank reconciliation statements within two weeks after the end of the month as required. Monthly bank reconciliation statements should be appropriately prepared and reviewed by senior-level staff with the required qualifications and competence for all bank accounts. Bank errors and overdue reconciling transactions should be investigated and adjusted (where applicable) in a timely manner. Monthly bank reconciliation statements should be adequately documented and filed to facilitate future review.	Partially Implemented
7	Withholding and Remittance of Goods/Services Tax	During the audit, we observed that taxes on goods and services procured from various vendors were not withheld and remitted into GOL Revenue Account. For instance, Management made payment of US$41,040.00 to Aminata and Sons for fuel without evidence of deduction and remittance of the appropriate goods and services tax.	Management should facilitate the full remittance of withholding taxes to the Liberia Revenue Authority (LRA) in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011. Management should adjust the cash book by the total value of the non-remitted withholding taxes and restate the financial statements with the adjusted cash balance.	Not Implemented
8	Non-remittance of Staff Withholding Tax	We observed during the audit that payments amounting to US$293,102.00 for daily sustenance allowance (DSA) were made in the name of an employee of the Ministry/Project for onward disbursement to other employees of the Ministry/Project who made the travel.	Management should facilitate the full remittance of withholding taxes to the LRA in keeping with Section 905 of the Revenue Code of Liberia Act of 2000 as amended in 2011. Evidence of remittances of withholding taxes including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.	Not Implemented
9	Payments to Third Party - MOH Central Office	During the audit, we observed that payments amounting to US$77,910.00 for daily sustenance allowance (DSA) were made in the name of an employee of the Ministry/Project for subsequent disbursements to other employees of the Ministry/Project who made the travel.	Management should ensure that all payments are made in the name of the beneficiary(ies) or travelers of the Ministry/the Project.	Implemented

No	Findings	Observation	Recommendation	Status of implementation
10	1.2.4. Quarterly reports not prepared and submitted to PPCC	Section 43.9 of the PPCA of 2005 as amended in 2010 states: "A procuring entity shall forward to the Public Procurement & Concessions Commission (PPCC) on a quarterly basis a report for monitoring and evaluation purposes of the contracts awarded during the preceding quarter"	Management should ensure that quarterly reports for contracts awarded during the fiscal period are prepared and submitted to PPCC as required.	Not Implemented
11	Non-Retirement of Travel	During the audit, we observed that Management made payments for Daily Sustenance Allowance (DSA) amounting to US$1,032.589.00 to traveling staff without evidence of subsequent completion of the Travel Settlement Form.	Management should facilitate timely retirement of travel expenditure by ensuring that staff completes their travel settlement form within fourteen (14) days upon return from a trip as required. Management should also ensure that where applicable, travel advances are adequately supported by original copies of receipts, liquidation, and field activities reports to justify the regularity of the transactions. Evidence of approved travel settlement forms and all other supporting records should be adequately documented and filed to facilitate future review.	Not Implemented
12	Non-Monitoring and Supervision of Staff Attendance	During the audit, we observed no evidence of monitoring and supervision of staff's daily attendance sheet by the Human Resource Unit to ensure regular and timely attendance of staff.	Management should ensure that personnel attendance records are regularly monitored by a designated staff and that employees should be reprimanded in line with the project staff's handbook for failing to report to work. Evidence of daily attendance records should be adequately documented and filed to facilitate future review.	Not Implemented
13	Quarterly Reports not Prepared and Submitted to PPCC	During the audit, there was no evidence that Management prepared and submitted to the PPCC, quarterly reports of contracts awarded during the fiscal period to enable the PPCC to conduct monitoring and evaluation on contracts awarded as required.	Management should ensure that quarterly procurement activities reports are prepared and submitted to PPCC as required. Evidence of quarterly procurement activities reports should be adequately documented and filed to facilitate future review.	Not Implemented

No	Findings	Observation	Recommendation	Status of implementation
14	Irregularities Associated with Fixed Assets Management - MOH Central Office	During the audit, we observed the following irregularities associated with the MOH Central/GAVI – HSS Project Assets Management System: • The fixed asset register did not contain the cost, code, date of acquisition for the assets as well as the reference of source document on which asset was received. • There was no record of depreciation, accumulated depreciation and book value for fixed assets maintained. • The fixed assets register contained various assets classified as damaged but not writtenoff and disposed. • There was no evidence that the fixed assets register was regularly updated to reflect all the project's assets. • There was no evidence of periodic physical verification of assets by Management. • Three (3) vehicles (Toyota Prado 4x4 SUV) were not coded in the name of the project during our physical inspection of the assets. See Appendix 2 for details. • There was no evidence an asset movement log to keep track of assets assigned or transferred to various offices within the entity. • Fixed assets within a given vicinity were not displayed as required by the PFM.	Management should operationalize the fixed asset management policy to regulate fixed assets activities of the entity. Management should ensure that the fixed assets register is updated to reflect the following: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation, and net book value of the asset. 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. The Fixed Assets Register should be updated periodically to reflect all project's assets. 1.2.9.12 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM. 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 should ensure that all fixed assets are coded systematically in the name of the project before assignment. The code of the assets should be updated in the fixed assets register.	Not Implemented
15	Employees Performance Appraisal	During the audit, we observed no evidence that the Project Management conducted a performance evaluation of the project's staff during the period as required by their contracts.	Management should facilitate the conduct of annual performance evaluations for all project staff. Documentation for performance evaluation should be adequately filed to facilitate future review.	Implemented

No	Findings	Observation	Recommendation	Status of implementation
16	Co-mingling of Project's Funds– CHTs	During the audit, we observed that the GAVI funds transferred to the counties' accounts were co-mingled with other sources of funds. The source of co-mingled funds was reported in the bank statement; however, the associated expenditures were not aligned to their funding sources. Therefore, we could not ascertain the completeness, existence and accuracy of the closing cash balance of US$482,676.12 reported in the GAVI's financial statements for the County Health Teams (CHTs)	Management should ensure that separate bank accounts are maintained for project funds to facilitate effective reconciliation and review.	Not Implemented
17	Non-preparation of bank reconciliation - CHT	During the audit, we observed that all the County Health Teams (CHTs) did not perform bank reconciliation for bank accounts that hosted GAVI's funds during the fiscal period.	Management should facilitate the timely preparation of monthly bank reconciliation statements at each CHT. Monthly bank reconciliation should be appropriately prepared and reviewed by senior-level staff with the required qualification and competence. Monthly bank reconciliation statements should be adequately documented and filed to facilitate future review.	Not Implemented
18	Irregularities Associated with Fixed Assets Management – CHT	During the audit, we observed the following irregularities associated with the Project Fixed Assets Management System at the CHTs: • The fixed asset register did not contain the cost, code, date of acquisition for the assets as well as the reference of source document on which asset was received. • There was no evidence that physical assets count was conducted by the CHTs during the period to validate the existence of the entity's assets. • There was no evidence that the fixed assets register was regularly updated to reflect all the project's assets in the counties. • Some motorbikes belonging to the project were assigned directly to Surveillance/Expansion Program on Immunization (EPI) Officers in the counties	Management should expedite the following to facilitate effective fixed assets management: • Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the project assets. • Management should ensure that the fixed assets register is updated to reflect the following: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset. • Records of physical verification exercises should be adequately documented and filed to facilitate future review. • The Fixed Assets Register should be updated periodically to reflect the project assets. • Fixed assets within a particular vicinity should be clearly displayed as required by the PFM. • A Movement of Asset Form should be filled and authorized before assets are moved from one location to another.	Not Implemented

No	Findings	Observation	Recommendation	Status of implementation
		without notification to the Logistic Officers for the purpose of updating the FAR as well as monitoring and reporting on the assets in the counties. • There was no record of depreciation, accumulated depreciation, and net book value for fixed assets maintained by the CHTs. • The Management has not put in place an asset movement log to keep track of assets assigned or transferred to various offices within the entity. • Fixed assets within a given vicinity were not displayed as required by the PFM		

APPENDIXES

Appendix 1: Payments Without Adequate Supporting Documentation - MOH Central Office
– Documents provided after audit execution

Date	Description	Payee	Voucher #	Check #	Amount US$
8-Jun-23	Payment of fuel for the National Vaccine Store	Petro trade	MOH-GAVI-PV-00015-2023	871199	9,700.00
21-Aug-23	Request Fuel for County Vehicles & Supplies	Petro trade	MOH-GAVI-PV-00025-2023	871197	45,000.00
21-Aug-23	Request Fuel for National and Regional Cold Stores Generators	Petro trade	MOH-GAVI-PV-00026-2023	871194	60,000.00
6-Jun-23	Payment for fuel towards HR trip in the counties to verified Vaccinators who will sign the contract.	Petro trade	MOH-GAVI-PV-00012-2023	871196	2,593.80
28-Aug-23	Request for second supervision fuel of US $7,980.00	Petro trade	MOH-GAVI-PV-00028-2023	1068013	7,980.00
4-Sep-23	Request for approval of funds for audits in 6 EPI supported Counties	Petro trade	MOH-GAVI-PV-00007-2023	871192	1,065.02
10-May-23	Request for approval of funds for follow-up on audit recommendations in six counties	Petro trade	MOH-GAVI-PV-00029-2023	1068001	1,110.90
14-Jun-23	Payment towards fuel for Office of Financial Management Supervision	Petro trade	MOH-GAVI-PV-00018-2023	1198	2,448.50
4-Sep-23	Scratch card for follow-up on audit recommendations in six counties	Nyienah Enterprise	MOH-GAVI-PV-00030	1068002	300.00
19-Dec-23	Payment for catering services for EPI Measles Desk Review	Rutee's Grill and Restaurant	MOH-GAVI-PV-00047-2023	3E+08	2,400.00
13-Sep-23	Payment of $3, 920.00 United States dollars which constitutes the balance 40% payment of $9, 800.00 for the production of the COVID-19 Video Documentary.	Kreative Minds Television Studio Inc.	MOH-GAVI-PV00033-2023	1068005	3,920.00
23-Nov-23	Printing of COVID-19 vaccine cards	Graceland International Inc.	MOH-GAVI-PV-00043-2023	1068018	70,000.00
9-Mar-23	Payment for the printing of assorted RI message materials for EPI	Graceland International Inc.	MOH-GAVI-PV-00001-2023	871184	37,592.70
Total					**244,110.92**

Appendix 2: Irregularities Associated with Fuel/Gasoline Management for the Project
– Documents provided after audit execution

Date	Name	Position	County	Qty Received	Amount US$
6-Sep-23	Aaron J. Jerbo	Cold Chain Officer	Bomi	311	1,500.00
12-Sep-2023 6- Oct-2023	Lousina F. Farwend	County Health Service Administrator	Lofa	622	3,000.00
5-Sep-2023 19- Oct-2023	Dr. J. Woyee S. Wreh	County Health Officer	Grand Kru	622	3,000.00
7-Sep-23	Paul S. Waylee	Regional Vaccine Store Officer	Mary Land	311	1,500.00
28-Aug-23	Ramsay J. Konton	Generator Maintenance Officer	National Vaccine Store	10224	50,000.00
31-Aug-23	Peter S. Tiah	Regional Vaccine Store Manager	Region One vaccine store (Bong County)	1022.49	5,000.00
7-Sep-23	Paul S. Waylee	Regional Vaccine Store Officer	Region Two vaccine store (Grand Gedeh County)	1022.49	5,000.00
Total					**69,000.00**

Appendix 3: Irregularities Associated with Fuel/Gasoline Management for the Project
– Documents provided after audit execution

Date	Name	Position	County	Quantity Received	Amount US$
11-Sep-23	George S. Seakor	Child Survival Focal Person	Rivergee	622	3,000.00

Appendix 4: Variance between fuel/gasoline delivered and received/reported – *Documents provided after audit execution*									
Date	**Name of operator**	**Position**	**Quantity Supply**	**Quantity Used**	**Unit Price**	**Period Supply relates to**	**County**	**Variance (Qty)**	**Variance (Value) US$**
Sept.6 to Dec 4, 2023	Odelio Pearce	Driver	622	50	4.82	Third & fourth quarter	Bomi	572	2,757.04
August 28 to Oct 19, 2023	Patrick Yarwalay & Mark Morton	Generator Operator & Driver	622	983	4.82	Third & fourth quarter	Rivercess	361	1,740.02
Sept.7 to 21, 2023	John H.Davis & Isaac W. Johnson	Generator Operator & Driver	622	666	4.82	Third & fourth quarter	Maryland	44	212.08
Sept. 1 to Oct 4, 2023	Morris S. Kamara & Momodu Fahnbulleh	Driver & Operator	622	2,479.5	4.82	Third & fourth quarter	Grand Cape Mount	1,857.5	8,953.15
Sept. 5 to Oct 19, 2023	George Tugbeh & James Dweeh	Driver & operator	622	1,842	4.82	Third & fourth quarter	Grand Kru	1,220	5,880.4
Aug. 28 to Dec 06, 2023	E. Pajibo Koon & Eddie Wleh	Driver & Operator	622	1,722	4.82	Third & fourth quarter	Sinoe	1,100	5,302
Aug. 31 to Dec 12, 2023	Grassgo G. Saywon & Willie Kerkulah	Driver	622	1,636.4	4.82	Third & fourth quarter	Montserrado	1,014.4	4,889.4
Sept 12 to Oct 6, 2023	Eric Bolay, Abu S. Tulawallay & Mosses Kollie	Driver	622	867	4.82	Third & fourth quarter	Lofa	245	1,180.9
Sept 6 to Dec 5, 2023	L.T. KUKU, Simond P. Togbe	Driver & Operator	622	1,303	4.82	Third & fourth quarter	Bong	681	3,282.42
Aug 28 to Dec 5, 2023	Varmah B. Jallah & Morris S. Kamara	Driver & Operator	622	2,280	4.82	Third & fouth quarter	Gbarpolu	1,658	7,991.56
Sept 5 to Oct 19, 2023	Zaza Sumo & Maym Yaue	Driver & Operator	622	311	4.82	Third & fourth quarter	Grand Gedeh	311	1,499.02
Aug 29 to Dec 12, 2023	Theophilus Boebo	Driver	622	132	4.82	Third & fourth quarter	Margibi	490	2,361.8

Appendix 4: Variance between fuel/gasoline delivered and received/reported – *Documents provided after audit execution*

Date	Name of operator	Position	Quantity Supply	Quantity Used	Unit Price	Period Supply relates to	County	Variance (Qty)	Variance (Value) US$
March 4 to Dec 8, 2023	Josiah G. Johnson, Thomas Kefellah, Tom Zoela, & Eric Mensam	Generator Operator	622	793.25	4.82	Third & fourth quarter	Nimba	171.25	825.42
Total			**8,086**	**15,065.15**				**9,725.15**	**46,875.21**

Appendix 5: Consumption/Usage of fuel/gasoline without evidence of distribution log/report – *Documents provided after audit execution*

Date	Description	Name	Position	Amount US$
28-Feb-23	Request for second supervision fuel of US $7,980.00	Ben S. Karhenye	Supervisor	1,380.00
28-Feb-23	Request for second supervision fuel of US $7,980.00	Korto Sirleaf	Supervisor	1,320.00
28-Feb-23	Request for second supervision fuel of US $7,980.00	Sando M. Johnson	Supervisor	1,140.00
28-Feb-23	Request for second supervision fuel of US $7,980.00	Clifford S. Johnson	Supervisor	720.00
28-Feb-23	Request for second supervision fuel of US $7,980.00	Abdoulah Seaka	Supervisor	1,320.00
28-Feb-23	Request for second supervision fuel of US $7,980.00	Tarsar Ziambo	Supervisor	960.00
28-Feb-23	Request for second supervision fuel of US $7,980.00	E. Sayuoh Davies	Supervisor	1,140.00
13-Jun-23	Payment for fuel towards HR trip in the counties to verified Vaccinators who will sign the contract.	James M. Beyan	Human Resource Manager	2,593.80
16-May-23	Request for approval of funds for audits in 6 EPI supported Counties	Lucrecia Bawo	Internal Auditor	1,065.02
12-Sep-23	Request for approval of funds for follow-up on audit recommendations in six counties	Leela N. Ballah	Internal Auditor	1,110.90
21-Jun-23	Payment towards fuel for Office of Financial Management Supervision	Levi v. Kerzuah	Accountant/OFM	2,448.50
Total				**15,198.22**

Appendix 6: Unliquidated Travel Transactions

Date	Payee	Description	Voucher#	Amount (US$)
A. Local Travel				
8/9/2023	Lonestar Cell MTN Mobile Money Pool	Payment of DSA to conduct financial supervision	MOH-GAVI-PV-00024	9,100.00
6/28/2023	Lonestar Cell MTN Mobile Money Pool	Payment of staff DSA to do financial follow-up	MOH-GAVI-PV-00015	20,490.00

Date	Payee	Description	Voucher#	Amount (US$)
16-May-23	Lonestar Cell MTN Mobile Money Pool	DSA to conduct Financial Supervision report	MOH-GAVI-PV-0008	10,640.00
8/2/2023	Lonestar Cell MTN Mobile Money Pool	Payment of staff DSA to conduct 1ST quarter supportive supervision	PV-00022	36,260.00
Total (A)				**76,490.00**
B. Foreign Travel				
Date	**Payee**	**Description**	**Voucher#**	**Amount (US$)**
9/15/2023	Wilhelmina Jallah	Payment of DSA for Minister Wilhelmina S. Jallah external travel	MOH-GAVI-PV-00035	2,448.00
9/14/2023	Brussels Airline	Payment of airticket for Minister Wilhelmina S. Jallah	MOH-GAVI-PV-00034	4,678.00
Total (B)				**7,126.00**
Grand total (A+B)				**83,616.00**

Appendix 7: Program Activities with Several Funding Sources

No	Key Program Activity	Activity Code	Description of Activity	Amount per Funding Source (US$)			
				Other Donors			GAVI
				USAID	US-CDC	Total	
				A	B	C=(A+B)	
				US$	US$	US$	US$
1	Service Delivery (Routine Immunization)	A.1.1.1	Continues delivery of vaccination services (Provide monthly financial support to 725 HF for outreach Vaccination)	400,000.00	-	400,000.00	470,000.00
2		A.1.1.2	Conduct Immunization Mid-Level Management Training for 15 National Technical Staff (Conduct 7-9 months intensive training for 15 EPI Technical Staff)	-	250,000.00	250,000.00	-
3		A.1.1.3	Conduct quarterly periodic intensification of routine	260,000.00	600,000.00	860,000.00	260,000.00

No	Key Program Activity	Activity Code	Description of Activity	Amount per Funding Source (US$)			
				Other Donors			GAVI
				USAID	US-CDC	Total	
				A	B	C=(A+B)	
				US$	US$	US$	US$
			immunization (PIRI) in all counties				
4		A.1.1.6	Conduct national micro-planning exercise	87,000.00	-	87,000.00	193,000.00
Total				747,000.00	850,000.00	**1,597,000.00**	**923,000.00**

Appendix 8: Cold Chain Assets Not Coded

DATE OF PURCHASE	DESCRIPTION	COUNTY	HEALTH FACILITY
2021/2022	Haier HTCD-90	Bong	Manowainsue
2021/2022	Haier HTCD-90	Bong	Tamay ta
2021/2022	Haier HTCD-91	Bong	Kpaai
2021/2022	Haier HTCD-90	Bong	Palala
2021/2022	Haier HTCD-90	Bong	Bellemu
2021/2022	Haier HTCD-90	Bong	Garmue
2021/2022	Haier HTCD-92	Bong	Shankpalai
2021/2022	Haier HTCD-93	Bong	Gbalatuah
2021/2022	Haier HTCD-90	Grand Bassa	Praise Clinic
2021/2022	Haier HTCD-90	Grand Bassa	AML Hospital
2021/2022	Haier HTCD-90	Grand Bassa	Camphoir Mission Clinic
2021/2022	Haier HTCD-90	Grand Bassa	John Logan Town Clinic
2021/2022	Haier HTCD-90	Grand Bassa	County Depot
2021/2022	Haier HTCD-90	Grand Bassa	Joriam Clinic
2021/2022	Haier HTCD-90	Grand Bassa	Ceegbah Clinic
2021/2022	Haier HTCD-90	Margibi	Tucker Clinic
2021/2022	Haier HTCD-90	Margibi	Methodist Clinic
2021/2022	Haier HTCD-90	Margibi	Peter Town Clinic

DATE OF PURCHASE	DESCRIPTION	COUNTY	HEALTH FACILITY
2021/2022	Haier HTCD-90	Margibi	Cotton Tree Health Center
2021/2022	Haier HTCD-90	Montserrado	Louisiana Clinic
2021/2022	Haier HTCD-90	Montserrado	Iron Factory
2021/2022	Haier HTCD-90	Montserrado	J D J Hospital
2021/2022	Haier HTCD-90	Montserrado	Gardnersville Clinic
2021/2022	Haier HTCD-90	Montserrado	JDJ
2021/2022	Haier HTCD-90	Montserrado	THT
2021/2022	Haier HTCD-90	Montserrado	Careysburg Clinic
2021/2022	Haier HTCD-90	Montserrado	Crozerville Clinic
2021/2022	Haier HTCD-90	Montserrado	Kingsvillie Clinic
2021/2022	Haier HTCD-90	Montserrado	Refuge Home Clinic
2021/2022	Haier HTCD-90	Montserrado	Reemedy Health Center
2021/2022	Haier HTCD-90	Montserrado	Goba Town Clinic
2021/2022	Haier HTCD-90	Montserrado	Nyahn Health Center
2021/2022	Haier HTCD-90	Montserrado	Zanah Town Clinic
2021/2022	Haier HTCD-90	Nimba	St. Mary Clinic
2021/2022	Haier HTCD-90	Nimba	Cocopa Clinic
2021/2022	Haier HTCD-90	Nimba	GW Harley Hospital

Appendix 9: Fixed Assets not recorded in the Fixed Assets Register - MOH Central Office

NAME	GSA CODE	PLATE NUMBER	Status
Land Cruiser Jeep	GSA -MOH-05-21	1017	Functional
Land Cruiser Jeep	GSA-MOH- 05-24	1020	Functional
Land Cruiser Jeep	GSA-MOH- 05-20	1016	Functional
Land Cruiser Jeep	GSA-MOH-05-23	1019	Functional