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**INTERNAL CONTROL MEMORANDUM**

**MINISTRY OF INNOVATION AND TECHNOLOGY  
ETHIOPIA DIGITAL FOUNDATION PROJECT P171034  
IDA LOAN 68560ET**

**AS AT AND FOR THE YEAR ENDED 07 JULY 2024**

**TAY**

**Authorized Accountants & Auditors**

**Addis Ababa, Ethiopia**

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*Authorized Accountants and Auditors*  
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December 16, 2024

**MINISTRY OF INNOVATION AND TECHNOLOGY  
ETHIOPIA DIGITAL FOUNDATION PROJECT P171034 IDA LOAN 68560ET  
Addis Ababa**

Dear Sirs,

**MANAGEMENT LETTER**

Following our appointment as auditors, we have audited the financial statements of Ministry of Innovation and Technology Ethiopia Digital Foundation Project P171034 IDA Loan 68560ET and will issue our reports thereon separately.

The matters referred to in this report came to our notice during the conduct of our normal audit procedures, which are designed primarily to express our opinion on the account of the company.

Therefore, our comments cannot be expected to include all possible improvements in internal control, whether all relevant policies and procedures are in operation, and to disclose all defalcations and other irregularities that a more extensive special examination might reveal.

We would like to give our observations and recommendations on certain aspects of internal control and other matters as follows:



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## 1. Observation

We have observed that the assets procured for the Ethiopian Communication Authority's implementing agency from project funds do not have affixed with the verifiable identification numbers that relate to the project.

### Implication

Non-compliance with the donor's financing agreements.

### Recommendations

Management should assign unique identification numbers to all fixed assets related to the project to facilitate tracking and verification and to comply with donor financing agreements.

Finally, we would like to thank all the staff members and management of Ministry of Innovation and Technology Ethiopia Digital Foundation Project for the support and cooperation accorded to us during the course of our audit.

Yours faithfully,



TAY Authorized  
Accountants & Auditors

