



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



**On the Compliance Audit of the
Executive Protection Service (EPS)**

**For the Period July 1, 2018 to December
31, 2023**

May 2024

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

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Republic of Liberia



TRANSMITTAL LETTER

THE HONORABLE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND THE HONOURABLE PRESIDENT PRO- TEMPORE OF THE LIBERIAN SENATE

We have undertaken a Compliance Audit of the Ministry of Executive Protection Service (EPS) For the fiscal periods July 1, 2018 to December 31, 2023. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Finding conveyed in this report were formally communicated to the authorities of the EPS for their responses. The reportable issues were submitted through a Management Letter. Where responses were provided, they were evaluated and were incorporated in this report.

Given the significance of the matters raised in this report, we urge the Honourable Speaker and Members of the House of Representatives and the Honourable Pro- Tempore and Members of the Liberia Senate to consider the implementation of the recommendations conveyed in this report with urgency.

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

Monrovia, Liberia

May 2024



ACRONYMS USED

Acronyms	Meaning
FCCA	Fellow Member of the Association of Chartered Certified Accountants
AD	Assistant Director for Operations
AG	Auditor General
CFC	Chartered Financial Consultant
CFIP	Certified Forensic Investigation Professional
COBIT	Control Objective & Related Information Technology
COSO	Committee on Sponsoring Organizations of the Tread way Commission
DA	Director for Administration
EPS	Executive Protection Service
FAR	Fixed Asset Registry
GAC	General Auditing Commission
GL	General Ledger
GoL	Government of Liberia
IFMIS	Integrated Financial Management
ISSAI	International Standards of Supreme Audit Institutions
IT	Information Technology
IPSAS	International Public Sector Accounting Standards
MFDP	Ministry of Finance & Development Planning
PFM Act	Public Finance Management Act
PPCC	Public Procurement & Concessions Commission

Compliance Audit Report on the Executive Protection Service (EPS) for the Period July 1, 2018 to December 31, 2023

The General Auditing Commission has conducted a compliance audit of the Executive Protection Service (EPS). The compliance audit has been conducted in compliance with relevant laws and regulations consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as in accordance with the Public Financial Management (PFM) Act and Regulations of 2009 as Amended and Restated 2019.

Adverse Conclusion

Based on the audit work performed, we found that, because of the significance of the matters noted in the Basis for Adverse Conclusion Paragraphs below, the financial transactions and operations of the Executive Protection Service (EPS) are not in compliance with stated laws and regulations for the fiscal years July 1, 2018 to December 31, 2023.

Basis for Adverse Conclusion

We identified multiple issues of significant materiality that affected the operations of the Executive Protection Service (EPS). These issues can be categorized as follows:

Management did not prepare and present approved financial statements for fiscal year 2018/2019 in accordance with the Public Financial Management Act of 2009 as Amended and Restated in 2019 and the IPSAS Cash Basis of Accounting (November 2017).

Management made payments for goods and services amounting to US\$24,749,002.00 and L\$621,949,854.95 without evidence of adequate supporting documents such as; payment vouchers, copy of checks, cash invoices, delivery notes and other relevant documents to authenticate the transactions. Furthermore, these payments were made in the names of employees rather than the vendors, service providers, direct beneficiaries or legally authorized representatives. These payments included Special Operation Services and Intelligence Services expenditures amounting to US\$15,709,952.00, expended without evidence of field activities reports as required by Section 2(1-6) of the National Security Reform and Intelligence Act of 2011 and Regulation P.9 (2) of the PFM Act of 2009 as Amended and Restated 2019 and Regulations B.28 of the PFM Act of 2009 as Amended and Restated 2019.

Management received several transfers totaling US\$3,800,000.00 and L\$172,785,500.00 from the Ministry of Finance and Development Planning (MFDP) through the Central Bank of Liberia (CBL) without adequate supporting documentation to explain the purposes for the transfers.

Management expended an excess of US\$12,177,865.76 between the Approved Budget and the Fiscal Outturn Reports for FY 2018/2019 to FY 2023 without evidence of an approved re-casted budget.

Management did not provide detailed ledgers for expenditures amounting to US\$64,461,625.71 for FY 2018/2019 to 2023 as stated in the Fiscal Outturn Reports.

Management operated the EPS without evidence of Quarterly Budget Performance Reports for the periods under audit.

Management did not prepare monthly bank reconciliations for its bank accounts maintained at the Central Bank of Liberia (CBL) and other commercial banks for the fiscal years' FY 2018/2019 to FY 2023.

There was no evidence that Management develop, approve and operationalize necessary policies and procedural documents to regulate the operations of the entity.

The procurement activities at EPS were associated with various irregularities such as non-compliance with procurement methods and non-submission of periodic (quarterly and annual) procurement activities reports to PPCC.

Irregularities in the management of the entity's fixed assets such as: Lack of comprehensive fixed assets management policy, there was no evidence of fixed assets register, no periodic physical verification of assets by Management, no asset movement form to keep track of assets assigned or transferred to various offices within the entity, no history of disposal of assets and fixed assets within a given vicinity were not displayed as required by the PFM Act.

Management did not establish a functional Monitoring and Evaluation Committee (M&E), evidence by the documentation of attendance records, meeting minutes, and periodic activities reports.

The following irregularities were associated with the EPS Employees Development Funds:

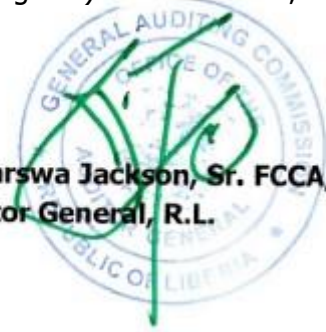
- The bank statement shows that James E. G. Helb, Chairman of the Employees Development Funds and an "A" signatory to the account withdrew more than One Hundred Eighty-Eight Thousand Six Hundred and Thirty United States Dollars (US\$188,630.00) from the funds' bank account using the mobile transfer Apps U- Direct and LEO Apps, for personal use.
- James E. G. Helb also, withdrew the amount of Fifty Thousand United States Dollars (US\$50,000.00) to purchase land without authorization from the Board for resale to the employees, non-compliant with approved policy.

Management did not remit into the GoL Consolidated Account the total amounts of US\$126,860.00 deducted from the salaries of delinquent staff of EPS.

Management maintained the names of some former officers (Agents) that are dead, dismissed or resigned on the payroll beyond the statutory period.

Monrovia, Liberia
May 2024

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



INTRODUCTION

The audit of the Executive Protection Service (EPS) was commissioned by the Auditor General for the fiscal years July 1, 2018 to December 31, 2023.

Background

The Executive Protection Service (EPS) replaced the Special Security Service (SSS), which was created and established under the Executive Law, Chapter 49 Section 12.56 in 1966.

As part of the reform process of the Security Sector of Liberia, The Executive Protection Service (EPS) was established under the National Security Reform and Intelligence Act, 2011.

The Functions of the EPS as per the National Security Reform and Intelligence Act, 2011 Section 6 (j&i) are:

- To protect and secure the President, his /her immediate family, other officials and visiting dignitaries (VIPs) to be designated by the President;
- To protect the Executive Mansion and grounds;
- To protect all documents: Top-secret, Secret Confidential and informatory materials;
- To security check all incoming mails, packages, and things addressed to or for the use or consumption by the President and his / her household or his / her family and other VIPs;
- To security check the residence of the President both temporary and permanent;
- To serve as liaison with other security agencies in matter pertaining to the screening of persons to be employed at the Executive Mansion and other services of the President;
- To perform such other functions as may from time to time be delegated by the President;
- It shall follow the requirement of section 6(e) of this Act when collecting information concerning citizen and non-citizen of the Republic as relates to the function of the agency, or when utilizing such techniques as electronic surveillance and physical search; and
- It shall follow the requirements of section 9 of this Act in conducting an arrest without a warrant.

Key Personnel

The following key personnel managed the affairs of EPS during the fiscal years under audit.

No:	Name	Position	Periods
1.	Hon. Trokon N. Roberts	Director	2018- 2023
2.	Mr. Sodjatt H. Wolo	Assistant Director	2018- 2023
3.	Mr. Matthew J. Coker	Chief of Administration	2018- 2023
4.	Mr. Seward Biggs	Chief of Operations	2018- 2023
5.	Mrs. Esther Pippins- Chea	Chief of Training	2018- 2023
6.	Mr. Mathew L. Johnson	Chief of Maintenance	2018- 2023
7.	Mr. Joseph Kollie	Head, Human Resources Section	2018- 2023
8.	Mr. Philip G. Nmah	Comptroller	2018- 2023
9.	Mr. Martin Q. Joe	Chief Accountant	2018- 2023
10.	Mr. Nelson N. Gborlay	Logistic	2018- 2023

Subject Matter Information

Validation of the EPS Operations with special emphasis on: (a) Income from GoL and donors; (b) Expenditure for goods, works and services, and personal compensation; (c) Internal Control Systems (Governance and operational structures) of the entity for the periods July 1, 2018 to December 31, 2023.

Audit Criteria

The following criteria were used:

- Section 2(1-6) of the National Security Reform and Intelligence Act of 2011
- Regulation P.9 (2) of the PFM Act of 2009 as Amended and Restated 2019
- Regulations B.28 of the PFM Act of 2009 as Amended and Restated 2019
- Regulation A.3 (1) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation Part I.11 (1) of the PFM Act of 2009 as Amended and Restated 2019
- Regulations A.1 of the PFM Act of 2009 as amended and restated 2019
- Regulation E.8 (1 and 2) of the PFM Act of 2009 as Amended and Restated 2019
- Regulation E.13 (1 and 2) of the PFM Act of 2009 as amended and restated 2019
- Regulation R.3 (6) of the PFM Act of 2009 as amended and restated 2019
- Regulation T.9 (2) of the PFM Act of 2009 as amended and restated 2019
- Regulation T.8 of the PFM Act of 2009 as amended and restated 2019
- Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010
- Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010
- Section 89.16(a) of the NASSCORP New Act and published February 13, 2017
- Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000
- Regulation V.4 (2) of the PFM Act of 2009 as amended and restated 2019
- Section 29 of the GoL Revised Travel Ordinance 2019/2020
- Regulation K.10 of the PFM Act of 2009 as amended and restated 2019
- Regulation J.3 of the PFM Act of 2009 as amended and restated 2019
- Section 1.5 of the Executive Protection Service Standards Operational Procedures Revised May, 2019
- Section 17.8a of the Decent Work Act of 2015
- The Committee of Sponsoring Organizations of the Treadway Commission (COSO)
- Section 1.7 (P2) of the Executive Protection Service Standard Operational Procedure (SOP) revised handbook of May 2019
- Section 22.2(a) of the Decent Work Act of 2015
- Section 1.6 of the Executive Protection Service Standards Operational Procedure (SOP) of the May 2019
- Section 10.1 of the EPS Revised Version of May 2019 of the Standard Operational Procedures (SOP)
- Regulation V.1 (3) of the PFM Act of 2009, as amended and restated 2019
- Regulation V.3(1and 4) of the PFM Act 2009 as amended and restated in 2019

Audit Methodology

The audit was conducted in accordance with ISSAI 4000 and INTOSAI's International Standards for Compliance Audit. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether EPS complied with laws and regulations.

Our audit also took cognizance of the requirements under the Auditor General's mandate as provided for under Section 2.1.3 of the GAC Act of 2014.

Our audit approach included observation, inquiries, inspections, confirmation, and analytical procedures on areas we considered as high risk.

Limitation of Responsibility

We reviewed the systems and management controls operated by the EPS Management only to the extent we considered necessary for the effective conduct of this audit. As a result, our review may not have detected all weaknesses that existed or all improvements that could be made.

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Expenditures without evidence of adequate supporting documents

Criteria

- 1.1.1.1 Regulation P.9 (2) of the PFM Act of 2009 as Amended and Restated 2019 states that, "Payments except for statutory transfers and debt services shall be supported by invoices, bills and other documents in addition to the payment vouchers."
- 1.1.1.2 Regulations B.28 of the PFM Act of 2009 as Amended and Restated 2019 states that "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment."
- 1.1.1.3 Section 2(1-6) of the National Security Reform and Intelligence Act of 2011 states that "The President with the advice and consent of the Senate shall appoint a Director of the Executive Protection Service (EPS), who shall be directly responsible to him or her for the administration of the EPS. The duties of the Director shall be as follows:
1. To report directly to the President on all phases of the operation of the Service and all matters appertain to the Service, as may be required or as directed by the President;
 2. To select, investigate, hire and train personnel for the EPS;
 3. To develop all operations required to carry out the functions of the EPS;
 4. To develop, prepare and implement rules and regulations pertaining to personnel, finance, logistics, training, operations and organization necessary for the efficient operation of the EPS."

Observation

- 1.1.1.4 During the audit, we observed no evidence of adequate supporting documents such as; payment vouchers, invoices, delivery notes, etc. for goods and services amounting to US\$25,077,936.00 and L\$628,008,614.15 for fiscal years 2018/2019 to 2023.
- 1.1.1.5 Furthermore, these payments were made in the names of employees rather than the vendors, service providers, direct beneficiaries or legally authorized representatives. The payments included Special Operation Services and Intelligence Services expenditures amounting to US\$15,709,952.00, expended without evidence of field activities reports as required. **See Table 1a and 1b below for summary and Appendices 1a and 1b for details.**

Table 1a: Expenditures made in the name of employees without evidence of supporting documents.

Fiscal Periods	Description	Amount in US\$	Amount in L\$
FY 2018/2019	Payment made to Employees	1,218,459.00	31,892,333.35
FY 2019/2020	Payment made to Employees	1,241,726.00	51,473,915.00
FY 2020/2021	Payment made to Employees	4,001,449.00	125,983,878.80
SBY 2020/2021	Payment made to Employees	2,081,279.00	9,383,095.00
FY 2022	Payment made to Employees	6,926,382.00	64,431,886.00
FY 2023	Payment made to Employees	9,608,641.00	344,843,506.00
Grand Total		25,077,936.00	628,008,614.15

Table 1b: Expenditures for Special Operations and Intelligence Services without evidence of Field Activities Reports.

Fiscal Period	Intelligence Services US\$ (A)	Special Operation Services US\$ (B)	Total Amount US\$ C= A+B
FY 2018/2019	1,850,000.00	1,469,850.00	3,319,850.00
FY 2019/2020	1,850,000.00	1,469,850.00	3,319,850.00
FY 2020/2021	1,850,000.00	1,469,850.00	3,319,850.00
SBY 2020/2021	1,272,157.00	375,245.00	1,647,402.00
FY 2022	2,318,000.00	135,000.00	2,453,000.00
FY 2023	1,500,000.00	150,000	1,650,000.00
Grand Total	10,640,157.00	5,069,795.00	15,709,952.00

Risk

- 1.1.1.6 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.1.1.7 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 entity's funds.
- 1.1.1.8 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.1.9 Paying cash to employee for subsequent disbursement to vendors or service providers may facilitate misappropriation of funds.
- 1.1.1.10 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

- 1.1.1.11 Management should fully account for expenditure made without adequate supporting documents.
- 1.1.1.12 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.

- 1.1.1.13 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. All relevant supporting records including field activities reports for Intelligence and Special Operations should be adequately documented and filed to facilitate future review.
- 1.1.1.14 Management should initiate and complete all procurement processes as required by the PPCC Act of 2010, the Public Financial Management Act of 2009 as amended and restated 2019 or the Standard Operational Procedure Handbook revised 2019.
- 1.1.1.15 All payments for goods and services procured should be made directly to the vendor or its legally authorized representative as required by the PFM Act of 2009 as amended and restated 2019.
- 1.1.1.16 Alternatively, Management should utilize the mobile money platform by transferring funds directly to vendors while maintaining the relevant source and supporting documentation.

Management's Response

- 1.1.1.17 *Management appreciates these observations that are being brought to our attention. As a security institution with a mandate for covert operations, the Executive Protection Service of Liberia operates under strict confidentiality and security protocols that limit the extent of financial disclosure that can be provided. Our work necessitates a level of discretion and operational security that sometimes limits the documentation that can be made available for audit purposes. This is specified in the National Security Reform and Intelligence Act, 2011 section (7&8) of the act of Legislation that created the EPS.*
- 1.1.1.18 *While we acknowledge the importance of maintaining proper financial records and documentation, we would like to clarify that the lack of traditional supporting documents such as payment vouchers, invoices, and delivery notes in some cases is a result of the sensitive nature of our operations. The payments made in the names of employees were done so in accordance with established protocols to protect the identities of vendors, service providers, and beneficiaries involved in our operations.*
- 1.1.1.19 *Regarding the expenditures related to Special Operation Services and Intelligence Services, we understand the concern raised about the absence of field activities reports. We assure you that these expenditures were made in line with the operational requirements of our organization, and detailed operational reports exist internally to validate the necessity and effectiveness of these expenditures.*
- 1.1.1.20 *We are committed to transparency and accountability within the constraints of our operational mandate. We will work closely with the audit team to provide additional context and information that can help address the concerns raised while respecting the sensitive nature of our work. We appreciate the opportunity to clarify these matters and assure you of our cooperation in addressing any further questions or recommendations arising from this audit observation.*

Auditor General's Position

- 1.1.1.21 We reviewed the documents subsequently provided by Management after our audit execution and have adjusted the transactions to be accounted for by Management to: **US\$24,749,002.00** (US\$25,077,936.00-US\$328,934.00) and **L\$621,949,854.95** (L\$628,008,614.15 - L\$6,058,759.20) respectively. **See Table below for details.**
- 1.1.1.22 The PFM Act of 2009 as Amended and Restated 2019 and its enabling regulations requires that all expenditure incurred are adequately supported by invoices, delivery notes and traceable to an inventory system and other documents. Going forward, Management should ensure that all payments are adequately supported and Management should also liaise with the MFDP to ensure that it obtains copies of all expenditures made on behalf of the EPS by the MFDP.
- 1.1.1.23 Section 5.2 A of the GAC Act of 2014 states that "the Auditor General and staff of the General Auditing Commission, shall have the right to full and unrestricted access to information from entities being audited within a reasonable period of time that is required to fulfill the responsibilities under this Act. Staff of the audited entities shall provide the required information and explanations to the staff of the General Auditing Commission.
- 1.1.1.24 Additionally, Section 6.5 - Conflict with other legislations states "notwithstanding any law to the contrary the provisions of this law shall prevail.
- 1.1.1.25 Also, section 4.2 D Audit reports to the National Legislature shall not include information that in the opinion of the General Auditing Commission could prejudice the international relations, National interest or security of the Republic.
- 1.1.1.26 Therefore, Management should submit all supporting documents relative to the transactions above to the Office of the Auditor General for validation within thirty (30) days after the issuance of this report to the National Legislature.
- 1.1.1.27 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.2 Non-Submission of Financial Statements and Accounts

Criteria

- 1.1.2.1 Regulation Part I.11 (1) of the PFM Act of 2009 as Amended and Restated 2019 states that, "there shall be prepared by the head of government agency and transmitted to the minister and the Comptroller-general in respect of the year, accounts covering all Public Funds under his control. The accounts shall be submitted within the period of two months after the end of each fiscal, or period as the Legislature may by resolution appoint, and shall include statements and document to be specified in the International Public Sector Accounting Standards as adopted by the Government of Liberia."

Observation

- 1.1.2.2 During the audit, we observed that Management did not prepared and submit expenditure/financial reports for fiscal period FY 2018/2019 in line with the Government of Liberia reporting framework, International Public Sectors Accounting Standards (IPSAS Cash Basis of 2017).

Risk

- 1.1.2.3 Management may be non-compliant with Regulation Part I.11 (1) of the PFM Act of 2009 as amended and restated 2019.
- 1.1.2.4 Management failure to prepare and present approved financial statements and expenditure reports may deny the users relevant information important for decision making. Management may not fully account for all activities of the entity.

Recommendation

- 1.1.2.5 Management should provide substantive justification for not preparing IPSAS Cash Basis Financial Statements and Expenditure Reports for FY 2018/2019.
- 1.1.2.6 Going forward, Management should prepare and present IPSAS Cash Basis Financial Statements and Expenditure Reports in line with the GoL reporting framework.
- 1.1.2.7 Management should ensure that approved Financial Statements and Expenditure Reports are presented to the Offices of the Auditor General and Comptroller & Accountant General two months after the end of the fiscal period in line with the PFM Act.
- 1.1.2.8 Evidence of approved Financial Statements and Expenditure Reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.2.9 *Management would like to address the audit observation regarding the non-submission of financial statements and accounts for the fiscal period FY 2018/2019 in accordance with the Government of Liberia reporting framework, specifically the International Public Sector Accounting Standards (IPSAS Cash Basis of 2017).*
- 1.1.2.10 *Management hear to the failure to submit the required expenditure/financial reports within the stipulated timeframe. Which was due system failure and machine crash (IE Crashed computer). It is evident that our actions were not in compliance with Regulation Part I.11 (1) of the PFM Act of 2009 as amended and restated in 2019. I acknowledge that this lapse has contributed to a lack of transparency and accountability in our financial reporting processes.*
- 1.1.2.11 *Upon reflection, we recognize that adequate training and resources for implementing the reporting requirements were not initially provided to our team. This shortfall has led to the oversight in fulfilling our obligations regarding financial reporting.*

1.1.2.12 *Management assures the auditors that it is committed to rectifying this issue promptly. Moving forward, we will prioritize the necessary training for our staff to ensure they are well-versed in the Government of Liberia reporting framework and the IPSAS. We will also establish robust internal controls to monitor compliance with reporting deadlines and standards.*

1.1.2.13 *We appreciate the thoroughness of the audit and the opportunity it has provided for us to address these shortcomings. Rest assured that we will take corrective actions to ensure timely and accurate submission of financial statements and accounts in the future.*

1.1.2.14 *Thank you for bringing this matter to our attention, and we are committed to improving our financial reporting processes to meet the required standards and expectations.*

Auditor General's Position

1.1.2.15 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.3 No Supporting Detailed General Ledgers

Criteria

1.1.3.1 Regulation A.3 (1) of the PFM Act of 2009 as Amended and Restated 2019 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister".

Observation

1.1.3.2 During the audit, we observed no evidence of detailed general ledgers for expenditure amounting to US\$64,461,625.71 as reported in the EPS Financial Statements for fiscal periods July 1, 2018 to December 31, 2023. **See Table 2 below for details.**

Table 2: No Supporting Detailed General Ledgers for expenditures (Amount in US\$)

Description	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2020-2021 SBY	FY 2022	FY 2023	Grand Total
Compensation of Employees	5,137,958.48	5,693,218.60	6,386,689.08	3,249,131.85	6,626,170.04	6,784,388.78	33,877,556.83
Goods and Services	3,795,805.22	1,648,628.51	5,528,864.29	1,815,902.54	7,423,794.05	9,461,074.27	29,674,068.88
Capital Expenditure	225,000.00	0.00	0.00	0.00	0.00	685,000.00	910,000.00
Total Expenditure	9,158,763.70	7,341,847.11	11,915,553.37	5,065,034.39	14,049,964.09	16,930,463.05	64,461,625.71

Risk

- 1.1.3.3 The completeness and accuracy of revenue and expenditures may not be assured.
- 1.1.3.4 Management may not fully account for the activities of the entity.

Recommendation

- 1.1.3.5 Management should ensure that detailed general ledgers are prepared to support figures mentioned in the Financial Reports.
- 1.1.3.6 Management should procure and operationalize a functional accounting software to record all financial transactions of the entity.
- 1.1.3.7 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 the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.3.8 *We acknowledge the concerns raised by the auditors and appreciate the opportunity to address these issues.*
- 1.1.3.9 *Upon careful review of the observation and recommendations provided, we attribute the non-existence of a detailed general ledger to the absence of computerized accounting software. We understand the importance of maintaining accurate and complete financial records by Regulation A.3 (1) of the PFM Act of 2009, as amended and restated in 2019.*
- 1.1.3.10 *In response to the audit findings, we would like to assure you of our commitment to implementing the following growing out of the auditors' recommendations:*
- 1.1.3.11 *We acknowledge the necessity of maintaining detailed general ledgers to ensure the accuracy and completeness of financial records. As such, we will immediately initiate the process of creating and maintaining detailed general ledgers for all expenditures.*
- 1.1.3.12 *Recognizing the limitations of manual record-keeping processes, we understand the importance of implementing a computerized accounting software system. We will expedite the procurement and operationalization of a suitable accounting software solution to facilitate accurate and efficient financial record-keeping.*
- 1.1.3.13 *We acknowledge the importance of establishing robust internal controls to ensure the accuracy and integrity of financial data. We will implement an automated control mechanism to ensure that all transactions are reviewed and approved by senior personnel before being posted to the general ledger. Additionally, we will establish automated linkages between the general ledger, trial balance, and financial statements to enhance the completeness and accuracy of financial reporting.*
- 1.1.3.14 *Please be assured that management is fully committed to addressing these issues promptly and effectively to ensure compliance with regulatory requirements and best practices in financial management.*

Auditor General's Position

- 1.1.3.15 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.4 No Evidence of Quarterly Budget Performance Reports

Criteria

- 1.1.4.1 Regulations A.1 of the PFM Act of 2009 as amended and restated 2019 states that "the public shall be provided with full access to all appropriate information concerning the financial affairs of the Government. This will include, but not limited to, information about the development of annual and supplementary budget estimates, the quarterly fiscal outturn reports issued by the Ministry, the monthly revenue and quarterly budget performance reports of ministries and agencies state owned enterprises their annual accounts and reports and the Government's annual audited accounts."

Observation

- 1.1.4.2 During the audit, we observed that Management operated the entity without evidence of Quarterly Budget Performance Reports for the periods under audit: FY 2018/2019 to FY 2023.

Risk

- 1.1.4.3 In the absence of Quarterly Budget Performance Report, revenue and expenditure may not be reliably measured. This may lead to under receipt of budgeted revenue and / or over expenditure.

Recommendation

- 1.1.4.4 Management should facilitate timely preparation of Quarterly and Annual Budget Performance Reports in line with the PFM Act of 2009 as amended and restated 2019.
- 1.1.4.5 Evidence of Quarterly and Annual Budget Performance Reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.4.6 *We acknowledge the concerns raised by the auditors and appreciate the opportunity to address these issues. Upon careful review of the observation and recommendations provided, we attribute the non-existence of Quarterly Budget Performance Reports to the use of a manual accounting system and the absence of computerized accounting software, as well as insufficiently trained staff members to carry out such functions.*
- 1.1.4.7 *In response to the audit findings, we would like to assure you of our commitment to implementing the following growing out of the auditors' recommendations:*

- 1.1.4.8 *We recognize the importance of providing full access to appropriate information concerning the financial affairs of the organization, including Quarterly Budget Performance Reports. Therefore, we will ensure that Quarterly and Annual Budget Performance Reports are prepared promptly, according to regulatory requirements.*
- 1.1.4.9 *We understand the necessity of maintaining proper documentation to support financial reports and facilitate future reviews. As such, we will ensure that all Quarterly and Annual Budget Performance Reports are adequately documented and filed for easy access and review.*
- 1.1.4.10 *Management assures you that we are fully committed to addressing these issues promptly and effectively to ensure compliance with regulatory requirements as necessitated by best practices in financial management.*

Auditor General's Position

- 1.1.4.11 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.5 Spending in Excess of Approved Budgeted Amount– GOL Fund

Criteria

- 1.1.5.1 Regulation E.8 (1 and 2) of the PFM Act of 2009 as Amended and Restated 2019 Where circumstances arise in which the operating requirements of a Government Agency make it necessary to rearrange the budget provision for sub-heads, items or sub-items or sub-sub-items within the ambit of a single head, savings under one classification may be utilized to provide for extra expenditure under another without affecting the total funds to be disbursed from the head. (2) The Deputy Minister of Budget, may approve reallocation of appropriations to promote efficiency in government, to support changes in program enacted by the National Legislature to take effect during the year, and to provide resources he deems necessary for an agency to render essential basic services subject to the following rules:
- (a) Except for donor funded projects, in sub regulation 2(g) below, no reallocation may be made from the budget of one government agency to the budget of another government agency, except to address national emergencies about which the President had notified the National Legislature;
- 1.1.5.2 Regulation E.13 (1 and 2) of the PFM Act of 2009 as amended and restated 2019 states: "(1) If additional funds are required because of increased activity costs that could not be foreseen when the annual estimates were presented, application for supplementary estimate shall be made to the Minister through the Line Minister, Sector Minister, or appropriate authority. (2) The accompanying memorandum shall explain how the extra costs became necessary."

Observation

- 1.1.5.3 During the audit, we observed net variances between the Approved Budget and the Fiscal Outturn Reports for FY 2018/2019 to FY 2023 amounting to US\$12,177,865.76 without evidence of approved re-casted budget. **See Table 3 below for details.**

Table 3: Spending in Excess of Approved Budgeted and Fiscal Outturn Reports

Fiscal Period	Approved Budget(A)	Fiscal Outturn (MFDP) (B)	Variance	Percentage
FY 2018/2019	7,078,049.00	6,741,429.00	336,620.00	5%
FY 2019/2020	6,659,554.00	7,179,184.00	(519,630.00)	-8%
FY 2020/2021	7,151,370.00	9,323,370.00	(2,172,000.00)	-30%
SBY 2020/2021	3,563,520.00	5,065,035.00	(1,501,515.00)	-42%
FY 2022	9,084,289.00	10,350,116.00	(1,265,827.00)	-14%
FY 2023	9,895,552.00	16,951,065.76	(7,055,513.76)	-71%
Grand Total	43,432,334.00	55,610,199.76	(12,177,865.76)	-28%

Risk

- 1.1.5.4 Management may be non-compliant with Regulation E.13 (1 and 2) of the PFM Act of 2009 as restated in 2019 which may lead to misappropriation of public funds.
- 1.1.5.5 Facilitating unauthorized disbursement over approved appropriation in the National Budget may lead to under disbursement of approved budgetary appropriation to other GoL entities.

Recommendation

- 1.1.5.6 Management should account for the expenditure in excess of the approved budget limits without evidence of supplementary and /or recast budget and subsequent approval by the National Legislature.
- 1.1.5.7 The Management should ensure that expenditure is within the approved budget limits at all times and where applicable, supplementary and /or approval for recast budget is obtained. Copies of the necessary documentation should be maintained for administrative and audit purposes.
- 1.1.5.8 Management should perform periodic (at least quarterly) reconciliation between budgeted and actual revenue and expenditure. Gaps identified should be used to govern future revenue receipts and disbursement activities. Periodic budget performance reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.5.9 *Management acknowledges the concerns raised by the auditors and appreciates the opportunity to provide further context regarding the observed expenditure over the approved budget limit. It is important to note that the expenditures in question were authorized by the Minister of Finance and Development Planning and disbursed to the Executive Protection Service (EPS) based on requests from the EPS for Special Intelligence Services and Special Operations.*

- 1.1.5.10 *As a security institution with a mandate for covert operations as provided for in the act that created the EPS, the EPS operates under strict confidentiality and security protocols that limit the extent of financial disclosure that can be provided. The nature of our work necessitates a level of discretion and operational security that sometimes limits the documentation that can be made available for audit purposes. While we fully recognize the importance of transparency and accountability in financial management, we must balance these considerations with our primary mandate of ensuring the safety and security of our nation and its leaders as provided for in the act that created the EPS.*
- 1.1.5.11 *However, we assure you that the expenditure was authorized and disbursed by established procedures and with the approval of the relevant authorities.*
- 1.1.5.12 *In response to the audit findings, we reiterate our commitment to implementing the recommendations to the best of our ability within the confines of our operational requirements. We will continue to work closely with the Ministry of Finance and Development Planning to ensure transparency and accountability in our financial management practices.*
- 1.1.5.13 *Please be assured that management is fully committed to addressing these issues within the limitations of our operational mandate as provided by the act of Legislation that created the Executive Protection Services. We will establish robust internal controls to monitor expenditures and ensure compliance with regulatory requirements to the extent possible.*

Auditor General's Position

- 1.1.5.14 We acknowledge Management's assertions. However, Management did not account for the variances between the approved budget and fiscal outturn reports. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.5.15 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.6 Variances among the EPS Financial Statements, IFMIS Ledgers and Fiscal Outturn (Actual) Reports

Criteria

- 1.1.6.1 Regulations A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."

- 1.1.6.2 Furthermore, Regulations E.1 (a) and (c) of the PFM Act of 2009 as amended and restated 2019 state that: "(a) total aggregate allotments for a particular appropriation line in a given fiscal year may not exceed the amount appropriated for that line in the annual appropriations act, amended from time to time through budgetary reallocations made pursuant to Section 25 of the Public Finance Management Act 2009 and Supplementary Appropriations Acts; (c) Total payments for a detailed budget line in a given fiscal year may not exceed the allotments issued against that budget line."

Observation

- 1.1.6.3 During the audit, we observed variances among the Financial Statements, the IFMIS Ledgers and the Fiscal Outturn Reports for FY 2019/2020 to FY 2023. **See Table 4a for summary and 4b, 4c below for details.**

Table 4a: Variances among the EPS Financial Statements, IFMIS Ledgers and Fiscal Outturn (Actual) Reports

Fiscal Period	EPS Financial Statements (A)	IFMIS Ledgers (MFDP) (B)	Fiscal Outturn (MFDP) (B)
FY 2018/2019	9,323,370.26	9,272,793.77	6,741,429.00
FY 2019/2020	7,341,847.11	8,050,411.14	7,179,184.00
FY 2020/2021	11,910,116.30	11,910,116.80	9,323,370.00
SBY 2020/2021	5,065,034.42	5,065,034.42	5,065,035.00
FY 2022	14,049,964.09	6,990,256.91	10,350,116.00
FY 2023	16,930,463.05	16,951,065.76	16,951,065.76
Grand Total	64,620,795.23	58,239,678.80	55,610,199.76

Table 4b: Variances between the EPS Financial Statements and IFMIS Ledgers

Fiscal Period	EPS Financial Statements (A)	IFMIS Ledgers (MFDP) (B)	Variance US\$C=A-B	Percentage
FY 2018/2019	9,323,370.26	9,272,793.77	50,576.49	1%
FY 2019/2020	7,341,847.11	8,050,411.14	(708,564.03)	-10%
FY 2020/2021	11,910,116.30	11,910,116.80	(0.50)	0%
SBY 2020/2021	5,065,034.42	5,065,034.42	-	0%
FY 2022	14,049,964.09	6,990,256.91	7,059,707.18	50%
FY 2023	16,930,463.05	16,951,065.76	(20,602.71)	0%
Grand Total	64,620,795.23	58,239,678.80	6,381,116.43	10%

Table 4c: Variances between the EPS Financial Statements and Fiscal Outturn (Actual)

Fiscal Period	EPS Financial Statements (A)	Fiscal Outturn (MFDP) (B)	Variance US\$C=A-B	Percentage (Growth)
FY 2018/2019	9,323,370.26	6,741,429.00	2,581,941.26	28%
FY 2019/2020	7,341,847.11	7,179,184.00	162,663.11	2%
FY 2020/2021	11,910,116.30	9,323,370.00	2,586,746.30	22%
SBY 2020/2021	5,065,034.42	5,065,035.00	(0.58)	0%
FY 2022	14,049,964.09	10,350,116.00	3,699,848.09	26%
FY 2023	16,930,463.05	16,951,065.76	(20,602.71)	0%
Grand Total	64,620,795.23	55,610,199.76	9,010,595.47	14%

Risk

- 1.1.6.4 The completeness and accuracy of revenue and expenditures may not be assured. Therefore, the Financial Statements may be misstated. A misstated Financial Statement may facilitate fraudulent financial reporting and mislead the users of the Financial Statements.
- 1.1.6.5 Management may not account for all of its transactions.

Recommendation

- 1.1.6.6 Management should fully account for the variances among the Financial Statements, the IFMIS Ledgers and the Fiscal Outturn Reports.
- 1.1.6.7 Going forward, Management should conduct periodic reconciliation among the Financial Statements, the IFMIS Ledgers and the Fiscal Outturn Reports. Variances identified should be investigated and adjusted where applicable in a timely manner. Variances between the IFMIS Ledgers and the Fiscal Outturn Reports should be communicated to the Office of the Comptroller and Accountant General timely for reconciliation and adjustment.
- 1.1.6.8 Evidence of periodic reconciliation should be adequately documented and file to facilitate future review.

Management's Response

- 1.1.6.9 *Management acknowledges the concerns raised by the auditors and appreciates the opportunity to provide further clarification on this matter. The observed variances among the financial documents are indeed significant and require immediate attention.*
- 1.1.6.10 *We attribute these variances primarily to the limitations of our current financial management system. As an organization, we rely on manual accounting processes and lack adequately trained accounting staff members. Additionally, we do not have access to computerized or automated accounting software, which would facilitate more accurate and efficient financial reporting.*
- 1.1.6.11 *The use of manual accounting software inherently increases the risk of errors and discrepancies, particularly when handling large volumes of financial data. Furthermore, without adequately trained accounting staff members, there is a higher likelihood of misinterpretation or misclassification of transactions, leading to inconsistencies among financial reports.*
- 1.1.6.12 *In response to the audit findings, we fully accept the recommendations provided and commit to implementing them to address the observed variances. Moving forward, we will prioritize the implementation of a computerized or automated accounting software system to streamline our financial processes and improve the accuracy of our financial reporting.*
- 1.1.6.13 *We also recognize the importance of conducting periodic reconciliations among the Financial Statements, IFMIS Ledgers, and Fiscal Outturn Reports. We will establish*

procedures for regular reconciliation and ensure that variances are promptly investigated and adjusted as necessary. Documentation of these reconciliation efforts will be adequately maintained for future review.

1.1.6.14 *We want to assure the auditors of our commitment to addressing these issues promptly and effectively.*

1.1.6.15 *Management appreciates the auditors' continued support and cooperation as we work to strengthen our financial management practices.*

Auditor General's Position

1.1.6.16 We acknowledge Management's assertions. However, Management did not account for the variances among the Financial Statements, IFMIS Ledgers and the Fiscal Outturn Reports. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.6.17 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.7 Non-Preparation of Monthly Bank Reconciliation

Criteria

1.1.7.1 Regulation R.3 (6) of the PFM Act of 2009 as amended and restated 2019 states that "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 reference to the date and number thereof."

Observation

1.1.7.2 During the audit, we observed no evidence of monthly bank reconciliation statements for the entire fiscal periods under audit. **See Table 5 below for details.**

Table 5: Non-Preparation of Monthly Bank Reconciliation

Bank Name			Type of Account	Bank Account Number	Fiscal Periods
Central Liberia	Bank of	Special (LRD)	Security Service	0120630002804	1 July 2018 to 31 December 2023
Central Liberia	Bank of	Special (USD)	Security Service	02206300028004	1 July 2018 to 31 December 2023

Risk

1.1.7.3 Failure to prepare bank reconciliation statements may lead to untimely detection of errors or omissions and fraud.

1.1.7.4 Management may not fully account for all of its transactions.

Recommendation

- 1.1.7.5 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account established by the entity.
- 1.1.7.6 Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.7.7 *Management appreciates the auditors' diligence in identifying areas for improvement in our financial management practices and welcomes the opportunity to provide further context on this matter.*
- 1.1.7.8 *The observed lack of monthly bank reconciliation statements can be attributed to several factors, primarily the untimely distribution of monthly bank statements by the Central Bank of Liberia. As you may be aware, delays in receiving these statements hinder our ability to reconcile our bank balances accurately and promptly.*
- 1.1.7.9 *Furthermore, we acknowledge that there is a need for additional training amongst our accounting staff members to ensure that they possess the necessary skills and expertise to perform bank reconciliations effectively. We are committed to investing in training initiatives to enhance the capabilities of our staff members and improve our overall financial management processes.*
- 1.1.7.10 *In response to the audit findings, we fully accept the recommendations provided and are committed to implementing them. Moving forward, we will ensure that monthly bank reconciliation reports are prepared for each operational and designated account established by the entity. These reports will be adequately documented and filed to facilitate future review by auditors and relevant stakeholders.*
- 1.1.7.11 *Management appreciates the auditors' insights and assures you that we will take prompt action to address the identified deficiencies in our financial management practices.*

Auditor General's Position

- 1.1.7.12 We acknowledge Management's acceptance of our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit. However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.8 Bank Transfers without Supporting Documents

Criteria

- 1.1.8.1 Regulations A.3 (1) of the PFM Act of 2009 states, "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection

when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized, by the Minister."

Observation

- 1.1.8.2 During the audit, we observed that Management received several transfers totaling US\$3,800,000.00 and L\$172,785,500.00 from the Ministry of Finance and Development Planning (MFDP) without adequate supporting documentation to explain the purposes for the transfers. **See Table 6a and 6b below for details.**

Table 6a: Bank Transfers without Supporting Documents A/C. No. 02206300028004 -US\$ CBL

Year	Check /Slip	Vendor name	Narrative	Value Date	Amount US\$
2023	222179	Transfer	AMT REP TRANSFER IFO EPS OPER ACCT AS PER MFDP LETTE R DD FEB 3 2023	3-Feb-23	200,000.00
2023	160125	Transfer	AMT REP TRANSFER IFO EPS OPER ACCT AS PER MFDP LETTE R DD JAN 31 2023	1-Feb-23	250,000.00
2023	222098	Transfer	AMOUNT REP TRAN SFER IFO EPS OPERA TION USD AS PER M FDP LETTER	7-Feb-23	300,000.00
2023	280196	Transfer	AMT REP TRANSFER IFO EPS OPER ACCT AS PER MFDP LETTE R DD SEPT 5 2023	7-Sep-23	400,000.00
2023	160071	Transfer	TRANSFER IFO EPS OPER ACCT AS PER MFDP REQUEST DAT ED FEB 6, 2023	6-Feb-23	550,000.00
2023	279258	Transfer	AMT REP TRANSFER IFO EPS OPERATION AS PER MFDP LETT ER DD SEPT 5,2023	6-Sep-23	600,000.00
2023	156089	Transfer	TRANSFER IFO EPS OPER ACCT AS PER THE MFDP REQUEST DATED JAN 24, 2023	25-Jan-23	1,500,000.00
Total Transfers					3,800,000.00

Table 6b: Bank Transfers without Supporting Documents A/C. No. 0120630002804 – L\$ CBL

Booking Date	Year	Check /Slip	Vendor name	Narrative	Value Date	Amount L\$
1-Feb-23	2023		Transfer	TO RECORD TRANSFER IFO GOL EPS AC TO FACILITATE SEC URITY OPER PER	1-Feb-23	116,632,500.00
3-Feb-23	2023	222180	Transfer	AMT REP TRANSFER IFO EPS OPER ACCT AS PER MFDP LETTE R DD FEB 3 2023	3-Feb-23	46,653,000.00
22-Jul-19	2019	61031	Transfer	PROCEEDS FROM VAULT TO BE ACCOU NT FOR IFO EPS EXC HANGE OF USD 4750 0	22-Jul-19	9,500,000.00
Total Transfers						172,785,500.00

Risk

- 1.1.8.3 Bank transfers of public funds without adequate supporting documents may impair the legitimacy and authenticity of the transactions.
- 1.1.8.4 Transfer of funds without adequate documentation may lead to misappropriation of public funds.
- 1.1.8.5 Funds may be transferred for unapproved and unbudgeted purposes which may result to misappropriation of public funds.

Recommendation

- 1.1.8.6 Management should provide the supporting documentation for the bank transfers listed above as part of Management's response to this Management Letter.
- 1.1.8.7 Going forward, Management should ensure that all bank transfers are supported by the required documentation consistent with the PFM Act. Evidence of all supporting records for bank transfers should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.8.8 *Management takes the findings of the audit seriously and is committed to addressing the issues raised promptly and thoroughly.*
- 1.1.8.9 *Regarding the transfers of funds from the MFDP, we would like to clarify that supporting documentation for these transfers can be obtained from the Ministry of Finance and Development Planning, as the transfers were executed by MFDP based on a request from the Executive Protection Service. The management that the funds transferred were received into the accounts of the EPS. We acknowledge that there was a lack of adequate supporting documentation to explain the purposes of these transactions.*
- 1.1.8.10 *We understand the importance of maintaining transparency and accountability in all financial transactions, particularly those involving public funds.*
- 1.1.8.11 *We attribute this oversight to procedural deficiencies and administrative errors. However, we recognize the gravity of the situation and are taking immediate steps to rectify it.*
- 1.1.8.12 *Additionally, moving forward, we are implementing enhanced measures to prevent similar occurrences in the future. Specifically, we will ensure that all bank transfers are supported by the required documentation consistent with the provisions of the PFM Act and that of the act creating the EPS. Additionally, we will establish protocols to ensure that evidence of supporting records for bank transfers is adequately documented and filed for future review.*
- 1.1.8.13 *We are fully committed to upholding the highest standards of financial integrity and transparency in our operations. We appreciate the audit team's recommendations and assure you that we will implement them rigorously.*

Auditor General's Position

- 1.1.8.14 We acknowledge Management's assertions. However, Management did not account for the bank transfers initiated without evidence of supporting documents. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.8.15 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.
- 1.1.8.16 Going forward, Management should liaise with the Ministry of Finance and Development Planning (MFDP) to comprehensively obtain all supporting documents for transactions of the entity processed by the MFDP. Also, Management should facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in the accounting software for financial transactions), archived and maintained to facilitate future review.

1.1.9 Irregularities Associated with EPS Employees Development Funds

Criteria

- 1.1.9.1 Regulations A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."

Observation

- 1.1.9.2 The EPS Employees Development Funds is a monthly salary deduction of twenty United States Dollars (US\$20.00) from each service employee and placed in an escrow account number 53010550002258 at the United Bank of Africa (UBA), Liberia Ltd. to serve as a microloan for employees benefits, to avoid high interest rate of 25% from outside creditors. Each employee is able to obtain a loan depending on his or her salary range to be repaid in six months period through salary deduction with a low interest rate of 5%.
- 1.1.9.3 During the audit, we observed the following irregularities associated with the EPS Employees Development Funds:
- The bank statement shows that James E. G. Helb, Chairman of the Employees Development Funds and an "A" signatory to the account withdrew more than One Hundred Eighty-Eight Thousand Six Hundred and Thirty United States Dollars (US\$188,630.00) from the funds' bank account using the mobile transfer Apps U-Direct and LEO Apps, for personal use. **See Appendix 2 for details.**

- James E. G. Helb also, withdrew the amount of Fifty Thousand United States Dollars (US\$50,000.00) to purchase land without authorization from the Board for resale to the employees, non-compliant with approved policy.

1.1.9.4 The Administrative Chairman of the EPS Employees Development Funds Mr. James E. G. Helb has abandoned his duty post and could not be located and contacted during the execution of the audit. **See Table 7 below for summary of banking transactions of the funds account.**

Table 7a: Irregularities Associated with EPS Employees Development Funds

Bank	Account Numbers	Account Title	Opening Balance US\$	Total Debit US\$	Total Credit US\$	Closing Balance US\$
UBA	53010550002258	EPS Development Funds	11,860.00	3,844,384.90	3,833,476.77	951.87

Table 7b: Irregularities Associated with EPS Employees Development Funds Used to Purchased Land

Trans Date	Value Date	Narration	Chq. No.	Amount US\$
17-Apr-20	17-Apr-20	PMT JAMES EG HELB	381246	20,000.00
04-Jun-20	04-Jun-20	PMT JAMES EG HELB	376270	30,000.00
Total				50,000.00

Risk

1.1.9.5 Potential beneficiaries of EPS may be denied microloan benefits due to diversion of the fund resources to personal use and non-compliance with the Regulation.

Recommendation

1.1.9.6 The Management Team of the EPS Employees Development Funds along with the Chairman, James E. G. Helb should account for misappropriation cataloged above and the entire fund's portfolio as part of Management response to this Management Letter.

1.1.9.7 Going forward, Management should facilitate full compliance to the EPS Employees Development Fund Policy.

1.1.9.8 Senior Management Personnel (preferably the head of finance and a co-signatory) should henceforth become a compulsory signatory to all disbursements from the funds account. Payment requests should be initiated by the Management Team of the EPS Employees Development Funds, attached to all relevant supporting documents, and forwarded to the Finance Department for processing of payments. The Finance Department should review the payment requests, attach the payment vouchers and check for subsequent authorization by the head of finance or a co-signatory and the Chairman of the funds or a designated co-signatory. The Management Team of the EPS Employees Development Funds should prepare periodic activities and disbursements report and forward same to the Board of the Funds, the Inspectorate Unit and Senior Management for review. This control will facilitate Management's effective supervision of the EPS Employees Development Funds.

Management's Response

- 1.1.9.9 *Management acknowledges and accepts your recommendation and which to inform you that complaint was filed by the EPS administration concerning irregularities about the fund to the LNP, FIA and investigation is currently on going at the LACC.*

Auditor General's Position

- 1.1.9.10 We acknowledge Management's assertions. However, the Management Team of the EPS Employees Development Funds along with the Chairman, James E. G. Helb did not account for the misappropriation cataloged above as requested in our recommendations. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.9.11 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.10 Payroll Deductions from Suspended and AWOL Agents

Criteria

- 1.1.10.1 Regulation T.9 (2) of the PFM Act of 2009 as amended and restated 2019 states, "The head of government agency shall ensure that deductions made from salaries are paid directly into the Consolidated Fund unless otherwise stated in the agreement covering the advance."

Observation

- 1.1.10.2 During the audit, we observed no evidence to indicate that Management remitted into the GoL Consolidated Account the total amounts of US\$126,860.00 deducted from the salaries of EPS Agents that were suspended and absent from duties without approved leave (AWOL). **See Appendix 3 for details.**

Risk

- 1.1.10.3 Management's failure to remit moneys deducted from suspended and AWOL Agents salaries into the consolidated funds may lead to misappropriation of public funds.

Recommendation

- 1.1.10.4 Management should account for salaries deducted from suspended and AWOL Agents amounting to US\$126,860.00, which were not remitted into the consolidated account as required. This should form part of Management response to this Management Letter.
- 1.1.10.5 Going forward, Management should ensure that salaries deducted from suspended and AWOL Agents are subsequently remitted into the consolidated account as required by the PFM Act. Evidence of remittances including deposit slips and bank statements should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.10.6 Management need clarity as to 1.1.10.4 & 1.1.10.2 of the audit report regarding the deduction of payroll and AWOL agents.

Auditor General's Position

- 1.1.10.7 Management did not adequately address the issue raised and did not account for the salaries deducted from suspended and AWOL Agents amounting to US\$161,720.75 and L\$38,149,631.31, which were not remitted into the consolidated account as required. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.10.8 Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.11 Retired, Resigned and Deceased Employees on EPS Payroll

Criteria

- 1.1.11.1 Regulation T.8 of the PFM Act of 2009 as amended and restated 2019 states that "Unless the effective date is otherwise specified under any other enactment, the effective date shall be in the case of; a deceased public officer, the three months following the date of death; b. convicted officers, the date of conviction; c. leave without pay, the date approved for the leave; d. officers absent without leave, the first day of such absence; or e. resignation and retirement, the effective date for stoppage shall be the earlier of: date of absence; or date specified on a relevant document."

Observation

- 1.1.11.2 During the audit, we observed that Management maintained the names of some former officers (Agents) that are dead, dismissed or resigned on the payroll. The total salary paid in the names of the separated officers for the periods under audit was **US\$14,925.00**.

See Table 8: below for details:

Table 8: Retired, Resigned and Deceased Employees on EPS Payrolls

No .	First Name	Middle Name	Last Name	Employee ID	Adj. Salary	Date of Death	Months on the Payroll
1	Williams		Kollie	421091	800.00	23-Aug-20	Dec 2020 & Jan 2021
2	Africanus	C.	Dansiah	417875	1,000.00	24-Feb-21	June & July 2021
3	Adolphus	K.	Gbarlea	417966	725.00	2-Dec-20	Apr-21
4	Michael	T.	Poopeh	418141	650.00	13-Sep-20	Jan-21
5	John	F.	Kromah	418543	1,000.00	13-Aug-20	Dec 2020 & Jan 2021
	First Name	Middle Name	Last Name	Employee ID		Date of Resignation	Months on the Payroll
6	Shadrack	C.	Wilson		600.00	Sept 23, 2022	Oct-22
7	Jackson	J.	Peterson		1,950.00	Feb 1, 2023	March -May 2023
8	Tejan		Kamara		1,000.00	Feb 1, 2023	March & April 2023

9	Prince	G.	Miaway		3,300.00	April 1, 2023	May -August 2023
10	P.	Alex	Freeman		500.00	April 1,2023	May-23
11	Morris		Kollie		3,400.00	May 18, 2023	June -Sept 2023
Total					14,925.00		

Risk

- 1.1.11.3 Employees may have exited the employ of the entity but their names are still on the payroll. This may lead to misappropriation of the entity's funds.

Recommendation

- 1.1.11.4 Management should provide justification for maintaining the names of staffs who have resigned, died or dismissed on the payroll beyond authorized periods.
- 1.1.11.5 Going forward, Management should facilitate monthly review of the payroll to ensure that employees who have exited the entity are removed from the payroll consistent with Regulations T.8 of the PFM Act of 2009 as amended and restated 2019.
- 1.1.11.6 Personnel related records such as; resignation, dismissal, pensioned letters, death certificates etc. should be adequately documented and filed to facilitate future review. These documentations will validate the legality of removal of employees from the payroll as well as the timing of the removal.

Management's Response

- 1.1.11.7 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.11.8 In the absence of a response by Management, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.11.9 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.12 Irregularities Associated with Procurement Management

Criteria

- 1.1.12.1 Section 30 (1 and 2) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states: "(1) Each Procurement Committee shall constitute a Bid Evaluation Panel with the required expertise as and when required to evaluate bids solicited by the Procuring Entity. (2) A Bid Evaluation Panel shall be responsible for the evaluation of bids in accordance with the predetermined and Published evaluation criteria as outlined to bidders in the bid documents in accordance with this Act and shall prepare and submit evaluation reports and recommendations for award for the consideration of the Procurement Committee or the Head of the Procuring Entity as provided in the Schedule".

- 1.1.12.2 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

- 1.1.12.3 During the audit, we observed the following irregularities associated with the procurement system:
- 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.

Risk

- 1.1.12.4 In the absence of quarterly procurement reports, Management may be in noncompliance with the PPC Act of 2005 as amended and restated in 2010.
- 1.1.12.5 Management may not adequately account for its procurement activities and impair effective monitoring of its procurement activities by the PPCC.
- 1.1.12.6 The non-application of the requisite procurement method may impair the achievement of value for money and facilitate fraudulent procurement activities.

Recommendation

- 1.1.12.7 Management should ensure that the requisite procurement methods are utilized for all procurement transactions to achieve value for money and ensure full compliance to the PPC Act of 2005 as amended and restated in 2010.
- 1.1.12.8 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.
- 1.1.12.9 Evidence of the application of the approved procurement methods and periodic procurement activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.12.10 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.12.11 In the absence of a response by Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.12.12 However, Management is in breach of Section 30 (1 and 2) and Section 32 (1, 2 and 3) of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010.

1.1.13 Non-remittance of Social Security Contributions

Criteria

- 1.1.13.1 Section 89.16(a) of the NASSCORP New Act published February 13, 2017 states that "The contribution payable under this Act in respect of an employee shall comprise contribution payable by the employer (hereinafter referred to as the employer's contribution) and contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the Corporation. Contribution rate shall be total 10% of the total gross remuneration of each employee; 2% under the Employment Injury Scheme payable by the employer; 4% employer contribution and 4% employee contribution to be remitted by the employer."

Observation

- 1.1.13.2 During the audit, we observed no evidence of payment receipts for remittances of employees' and employer's contribution made to NASSCORP for the periods under audit.

Risk

- 1.1.13.3 Management may be non-compliant with NASSCORP General Regulations of 2018 which may result to penalties and fines.
- 1.1.13.4 Potential retirees of GoL may be denied required pension benefits due to non-compliance with the Regulation.
- 1.1.13.5 The completeness and accuracy of social security contributions for employees may be misstated. This may lead to inaccurate computation of employees' social security benefits.

Recommendation

- 1.1.13.6 A payment plan should be crafted and agreed between EPS Management and NASSCORP Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan. Management should also ensure that future employers' contributions are adequately provided for in the approved budget on an annual basis.

- 1.1.13.7 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.
- 1.1.13.8 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are duly allocated and compiled to validate the completeness and accuracy of employees' social security contributions.
- 1.1.13.9 Going forward, monthly remittance of NASSCORP contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' NASSCORP accounts respectively.
- 1.1.13.10 Evidence of remittances of monthly social security contributions and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.13.11 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.13.12 In the absence of a response by Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.13.13 However, Management is in breach of Section 89.16(a) of the NASSCORP New Act published February 13, 2017.

1.1.14 Non-Withholding and Remittance of GST Taxes

Criteria

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

Observation

- 1.1.14.2 During the audit we observed no evidence of goods & services tax (GST) being withheld and remitted into GoL Revenue Account for the purchase of goods and services.

Risk

- 1.1.14.3 Failure to withhold and remit GST may deny GoL of the much-needed tax revenue.
- 1.1.14.4 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay. Please see Section 52 of the Revenue Code of Liberia as referenced above.

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

Recommendation

- 1.1.14.6 Management should provide substantive justification for not withholding and remitting GST.
- 1.1.14.7 Going forward, Management should withhold GST on all goods and services procured and facilitate full remittance of GST to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.1.14.8 Evidence of remittance including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.14.9 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.14.10 In the absence of a response by Management, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.14.11 However, Management is in breach of financial discipline in line with Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000.

1.1.15 Irregularities Associated with Fixed Asset Management System

Criteria

- 1.1.15.1 Regulation V.4 (2) of the PFM Act of 2009 as amended and restated 2019 states that, "The master inventory shall record under each category of item:
- the date and other details of the voucher or other document on which the items were received or issued;
 - their serial numbers where appropriate; and
 - their distribution to individual locations and the total quantity held."

Observation

- 1.1.15.2 During the audit, we observed the following irregularities associated with the entity's Fixed Assets Management System:
- There was no evidence of a fixed assets management policy.
 - There was no evidence of a fixed assets register
 - Most of the entity's fixed assets were not coded
 - There was no evidence of periodic physical verification of assets by Management
 - There was no evidence of movement of assets form.
 - Fixed Assets within a given vicinity were not displayed as required by the PFM Act.
 - There was no history of disposal of assets. **See Appendix 4 for details.**

Risk

- 1.1.15.3 Fixed Assets may be misstated (Over/understated).
- 1.1.15.4 Assets may be damaged or impaired but their values are still on the books.
- 1.1.15.5 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.1.15.6 The lack of asset movement log could make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.1.15.7 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the entity's objectives.
- 1.1.15.8 Fixed assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.1.15.9 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.1.15.10 Management should facilitate the development and operationalization of a comprehensive fixed assets register. The register should include the following columns: description, assignee class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.1.15.11 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.
- 1.1.15.12 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.
- 1.1.15.13 The Fixed Assets Register should be updated periodically to reflect all entity's assets.
- 1.1.15.14 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.1.15.15 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of assets.

Management's Response

- 1.1.15.16 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.15.17 In the absence of a response by Management, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.1.15.18 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009 as Amended and Restated 2019.

1.1.16 Non-Retirement of Incidental for Foreign and Domestic Travels

Criteria

- 1.1.16.1 Section 29 of the GoL Revised Travel Ordinance 2019/2020 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 date of next journey, whichever is earlier. In very exceptional cases where the second granted with the specific written approval of the official concerned, explaining the reasons thereof."

Observation

- 1.1.16.2 During the audit, we observed that transactions amounting to US\$48,574.00 and L\$193,409,266.80 were paid as incidental allowance to staff for travels without evidence of retirement. **See Appendices 5a and 5b attached for details.**

Risk

- 1.1.16.3 Failure to retire travel advances paid as incidental may lead to mismanagement of public funds.
- 1.1.16.4 Travel expenditures may be misstated in the financial statements.
- 1.1.16.5 The authenticity of the travel transactions may be impaired.

Recommendation

- 1.1.16.6 Management should ensure that all travel advances are adequately retired with the original copies of receipts and activities reports to justify the regularity of the transactions.
- 1.1.16.7 Evidence of travel expenditures including incidental liquidation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.16.8 *Management did not respond to this audit finding.*

Auditor General's Position

- 1.1.16.9 In the absence of a response by Management, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

- 1.1.16.10 Therefore, Management is in breach of Section 29 of the GoL Revised Travel Ordinance 2019/2020.

1.2 Administrative Issues

1.2.1 Lack of Audit Committee

Criteria

- 1.2.1.1 Regulation K.10 of the PFM Act of 2009 as amended and restated 2019 states that "the head of government agency or government organization shall in consultation with the internal audit governance board establish and maintain an audit committee for the government agency or organization for which he/she is responsible."
- 1.2.1.2 Further, Regulation K.11(1), (a) of the PFM Act of 2009 as amended and restated 2019 requires that "the Audit Committee of Government Agencies or Organizations shall review internal controls, including the scope of internal audit, internal audit Plans, internal audit findings, and recommend to the head of government agency the appropriate action to be taken."

Observation

- 1.2.1.3 During the audit, we observed no evidence that Management established an audit committee at the entity, to monitor and address audit matters at the institution as required.

Risk

- 1.2.1.4 Audit issues and lapses identified in the entity's internal control system may not be appropriately monitored and addressed due to the lack of audit committee.
- 1.2.1.5 Internal and external audit recommendations may not be monitored and implemented in a timely manner.

Recommendation

- 1.2.1.6 Management should liaise with the relevant authority to establish a functional audit committee, evidenced by documentation of periodic meetings minutes and activities reports.

Management's Response

- 1.2.1.7 *Management acknowledges the observation, and as we advance, we agree with the recommendation, and we shall proceed to do the needful.*

Auditor General's Position

- 1.2.1.8 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit.

1.2.2 No Internal Audit Unit

Criteria

- 1.2.2.1 Regulation J.3 of the PFM Act of 2009 as amended and restated 2019 requires that "the Internal audit units 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

- 1.2.2.2 During the audit, we observed no evidence that Management established and operated with an Internal Audit Unit. Further, there was no evidence of Internal Audit Reports for the periods under audit.

Risk

- 1.2.2.3 The absence of an Internal Audit Unit may deny assurance that risks are appropriately identified and mitigated.
- 1.2.2.4 Systems, controls and compliance activities may not be monitored, thereby impairing the achievement of the entity's objectives.

Recommendation

- 1.2.2.5 Management should establish a functional Internal Audit Unit to provide independent assurance on the effectiveness of the entity's risk management, governance and internal control processes.
- 1.2.2.6 Alternatively, Management should contact the Internal Audit Agency to manage its internal audit function.
- 1.2.2.7 Management should ensure that the Internal Audit Unit is made fully functional evidenced by the conduct of audits and issuance of reports. Periodic Internal Audit Reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.2.8 *Management take note of the observation and concord with the recommendation for the establishment of the functional audit unit going forward.*

Auditor General's Position

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

1.2.3 Inadequate Records in Personnel Files

Criteria

- 1.2.3.1 Section 1.5 of the Executive Protection Service Standards Operational Procedures Revised May, 2019 states that "The decision to employ an individual shall be based on these four

important factors:

- The Applicant's relevant experience;
- The Applicant's presentation of work ethics, skills, knowledge and professional demeanor at the interview;
- A successful background investigation; and
- Education Level

Observation

1.2.3.2 During the audit, we observed that Management did not maintain personnel records such as:

- The Applicant's relevant experience;
- The Applicant's presentation of work ethics, skills, knowledge and professional demeanor at the interview;
- A successful background investigation; and
- Education Level

Risk

1.2.3.3 Failure to maintain essential personnel records may lead to Management inability to manage or regulate the activities of its personnel effectively.

1.2.3.4 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity. This may impair the achievement of the entity's objectives.

Recommendation

1.2.3.5 Management should ensure that all employees' files are updated to contain essential documents such as; relevant experience, presentation of work ethics, skills, knowledge and professional demeanor at the interview, a successful background investigation; and education level, etc. to enable Administration regulate the activities of its personnel effectively.

1.2.3.6 Management should institute periodic review / inspection of personnel files to validate the completeness of personnel records.

1.2.3.7 Management should institute an electronic document management system by scanning all documents in employees' files and creating electronic files for each employee. This control will facilitate more effective document retention and archiving system, along with manual records.

Management's Response

1.2.3.8 *Management concurs with the draft audit observation. However, we must take due care and note that all applicants are processed through the human resource section, taking into consideration the criteria mentioned under section 1.2.3.1. However, it was the responsibility of the human resource section to follow through on these procedures.*

- 1.2.3.9 *While it is true that the administration has a fixed hiring policy, this policy has been practiced over the period; such failure was not sanctioned by the administration.*

Auditor General's Position

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

1.2.4 Non-Monitoring of Attendance Log

Criteria

- 1.2.4.1 Section 17.8a of the Decent Work Act of 2015 states that "An employer shall clearly display a notice showing the hours at which work begins and ends and the daily rest periods, in a readily accessible location in any workplace under their control."

Observation

- 1.2.4.2 During the audit, we observed that the daily attendance logs were not adequately supervised or monitored by staff of the Human Resource Department. Personnel are processed on the payroll without reference to the signed daily attendance log.
- 1.2.4.3 In addition, there was no evidence of approved and updated personnel roster.

Risk

- 1.2.4.4 Failure to monitor and supervise personnel attendance records may result to compensation of non-deserving employees. This practice may cultivate an inappropriate work culture at the entity and may subsequently impair the operations and performance of the entity.
- 1.2.4.5 The absence of an accurate attendance log to monitor staff on a daily basis may lead to ghost or undeserving staff being compensated. This may also lead to salaries being paid for work not performed.

Recommendation

- 1.2.4.6 Management should ensure that all staff sign the daily attendance records. The daily attendance sheet should include the following columns: name of employee, department, position, signatures and time for in and out periods.
- 1.2.4.7 Management should conduct periodic spot checks to ascertain the authenticity of the attendance records. The attendance records including spot checks records should be adequately documented and filed to facilitate future review.
- 1.2.4.8 Management should ensure that personnel attendance records are regularly monitored by a designated staff and those employees should be reprimanded in line with the entity's employees' handbook for failing to report to work.

Management's Response

- 1.2.4.9 *In response to your observation, the attendance log was monitored from the human resource section including out station duties that reported to the Human Resource; those reports were submitted to the GAC's audit Team.*

Auditor General Position

- 1.2.4.10 We acknowledged Management's provision of some attendance logs for the Head Office in Monrovia. However, Management did not provide attendance logs for all of its outstation offices as requested. In the absence of receipt of these outstation offices attendance logs, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.5 No Training and Development Plan

Criteria

- 1.2.5.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) states, that commitment to competence includes the level of knowledge and skill needed to help ensure orderly, ethical, economical, efficient and effective performance, as well as a good understanding of individual responsibilities with respect to internal controls.
- 1.2.5.2 The above can be evidenced by providing training, to raise the awareness of management and employees of the internal control objectives and, in particular, the objective of ethical operations, and helps them to understand the internal control objectives and to develop skills to handle ethical dilemmas.

Observation

- 1.2.5.3 During the audit, we observed no evidence that Management had a documented training and development plan.

Risk

- 1.2.5.4 Lack of training and development plans may result in training programs not being able to address employees' training needs and performance deficiencies.
- 1.2.5.5 In the absence of an annual training plan, training may be conducted arbitrarily. This may impair the development plan and the required capacity of staff of the entity.
- 1.2.5.6 In the absence of periodic training/capacity-building initiatives, staff may not obtain the required capacity needed to achieve the objectives of the entity.

Recommendation

- 1.2.5.7 Management should develop, approve, and operationalize a comprehensive training plan that addresses the strategic capacity needs of the staff of the entity. The requisite training and capacity development plan for each unit should be identified and scheduled.

- 1.2.5.8 Evidence of annual capacity development plan should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.5.9 *It was captured with in the five years strategic plan but implementation was not specified as a working document. However, management concords with the recommendations and assures that going forward it shall take in to consideration the recommendations under section 1.2.5.7.*

Auditor General's Position

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

1.2.6 Lack of Basic Police and VIP Training for 449 Staff

Criteria

- 1.2.6.1 Section 1.7 (P2) of the Executive Protection Service Standard Operational Procedure (SOP) revised handbook of May 2019 states that "Within 2 years' probationary period, the EPS will provide basic police and VIP Protection training for the new employees. During the period of training, all recruits/trainee are expected to perform to the best of their ability. In the event where a recruit/trainee performs below standards during the training period, he/she shall immediately be dropped from the class and lose his/her employment status."

Observation

- 1.2.6.2 During the audit, we observed that 449 staff recruited beyond the two years probationary period had not completed the Basic Police and VIP training as required by the SOP.
- 1.2.6.3 Further, the total amount of US\$120,101.00 was approved and allocated for training and development for the periods under audit without evidence of training being conducted.
See Appendix 6 detailing the list of staff affected.

Risk

- 1.2.6.4 In the absence of Basic Police and VIP training, staff may not obtain the required capacity needed to achieve the objectives of the entity.
- 1.2.6.5 Funds budgeted for training needs may not be utilized for the approved purposes. This may facilitate misapplication and misappropriation of the entity's funds.

Recommendation

- 1.2.6.6 Management should provide substantive justification for not providing Basic Police and VIP training for staff recruited over two years, as required by the handbook.
- 1.2.6.7 Management should also account for approved training allocations not utilized for its intended purposes.

- 1.2.6.8 Management should facilitate the immediate implementation of the Basic Police and VIP training for the affected 449 staff mentioned in **Appendix 5**. The employment of unsuccessful employees should be terminated consistent with the approved policy.
- 1.2.6.9 Going forward, Management should ensure that all staff recruited successfully complete the Basic Police and VIP training within two years of their employment. Those staff who do not meet the required standards should be terminated consistent with the approved policy.
- 1.2.6.10 Evidence of implementation of periodic trainings and results from training on a personnel basis should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.6.11 *Management notes that these EPS Operatives were duly vetted using the established procedures as required by EPS. Furthermore, it must be noted that EPS Operatives received several advanced trainings in Liberia, China, Egypt, Morocco, Sierra Leone, and Botswana, some of which were sponsored by the US and British governments. Agents were given a traveling allowance for their trips.*
- 1.2.6.12 *Also, our Operatives received training at Camp Sende Ware and Edward Beyan Kesselly (EBK) Barrack, which were paid for by EPS administration to these sister entities. The records of these training opportunities are available in the training division of the EPS. Funds as stipulated received from MFDP approved budget line for training were transferred by the MFDP department of budget with request following a recommendation from the said department due to low funds on the line was transferred from training to Domestic Daily Subsistence Allowance local for agents accompanying VIPs on county visits as the Domestic Daily Subsistence Allowance local budget line was depleted due to constant domestic travels.*

Auditor General Position

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

1.2.7 Employment of Disqualified Applicants

Criteria

- 1.2.7.1 Section 1.5 of the Executive Protection Service Standards Operational Procedures Revised May, 2019 states that "The decision to employ an individual shall be based on these four important factors:
- The Applicant's relevant experience;
 - The Applicant's presentation of work ethics, skills, knowledge and professional demeanor at the interview;
 - A successful background investigation; and
 - Education Level

Observation

- 1.2.7.2 During the audit, we observed that the staff listed below were interviewed but did not pass the interview for employment according to the interview panel records. The reasons for their disqualification were stated in the interview panel analysis report. Further, our examination of the employment list for the periods under audit revealed that some of the applicants who were disqualified were employed. **See Tables 9a to 9d below for details.**

Table 9a: Employment of Disqualified Applicants (Candidates Conditionally not Qualified)

NO	Names of applicant	Reasons for disqualification by panel
1	Emmet Williams	For submitting fake high school documents which he admitted during the interview.
2	Jonathan K. Horace	For submitting fake high school documents which he admitted during the interview.
3	Batu Freeman	Did not turn up for the interview or physical test.

Table 9b: Employment of Disqualified Applicants (Candidates who sat the aptitude test and were declared not qualified by the Panel)

NO	Names of applicant	Reasons for disqualification by panel
1	Nyamah N. Tokpah	Very poor performance
2	Charles Rayle Balloh	Very poor performance
3	Eyea Mulbah	Very poor performance
4	Fodia T. Johnson	Very poor performance
5	Jonathan B. Sawyer	Very poor performance
6	Nathaniel Toe	Very poor performance
7	Harreith K. Sayklay	Very poor performance
8	Isaiah S. Weah	Very poor performance

Table 9c: Employment of Disqualified Applicants (Candidates did not turnout for aptitude test)

NO	Names of applicant	Reasons for disqualification by panel
1	Peter K. Bowah	Did not turnout for the aptitude test
2	Ramsey O. Cummings	Did not turnout for the aptitude test
3	Tonia A. Dorley	Did not turnout for the aptitude test

Table 9d: Employment of Disqualified Applicants (Candidates disqualified by the Panel before the Aptitude Test)

NO	Names of applicant	Reasons for disqualification by panel
1	Bill P. Holton	No Senior High School Certificate
2	Edwin G. Appleton	No Senior High School Certificate
3	Jimmy Foday	No Senior High School Certificate
4	Stephen D. Roberts	Did not Submit any High School Documents
5	Frank Soumie	Did not Submit any High School Documents
6	Ousman Konneh	Did not Submit any High School Documents

Risk

- 1.2.7.3 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity. This may impair the achievement of the entity's objectives.

Recommendation

- 1.2.7.4 Management should provide substantive justification for employing staff who did not meet the approved requirements for employment.
- 1.2.7.5 Management should perform a comprehensive investigation on a case by case basis for all staff who did not meet the required standards as outlined by the interview panel to validate the assertions indicated. Subsequently, staff validated to have not met the required standards should be immediately terminated consistent with approved policy. Evidence of due process granted to all affected employees should be adequately documented and filed to facilitate future review.
- 1.2.7.6 Going forward, Management should ensure that all staff recruited meet the required standards and submit the required employment documentation per the approved policy. Staff who do not meet the approved employment requirements should not be employed consistent with the approved policy. Evidence of recruitment documentation and all relevant employment records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.7.7 *Management notes that these EPS Operators were duly vetted in accordance with the established procedures as required by EPS, as there exist no records to prove the employment of the disqualified applicant.*

Auditor General's Position

- 1.2.7.8 Management's assertions were not supported by adequate documentary evidence. The tables cataloging disqualified applicants were extracted from the interview panel analysis report received from the Human Resource Department. See Exhibit 1 for scan copy of report. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.8 Employees due for Retirement

Criteria

- 1.2.8.1 Section 22.2(a) of the Decent Work Act of 2015 states that "Subject to this section, an employer shall pay a retirement pension to an employee that retires from employment: i) at the age of 60 if the employee has completed at least fifteen years of continuous service with the employer; or ii) at any age if the employee has completed at least twenty-five years of continuous service with the employer."

Observation

- 1.2.8.2 During the audit, we observed that forty (40) staff of EPS have met the requirements for retirement but were still employed with the entity. **See Appendix 7 for details.**

Risk

- 1.2.8.3 Potential retirees and associated beneficiaries of the entity may be denied required pension benefits.
- 1.2.8.4 In the instance of delay in payment of retirement, the execution of retirement may not be appropriately determined. This may lead to overage/unproductive workforce.

Recommendation

- 1.2.8.5 Management should ensure that the employees who have reached the retirement age are honorably retired in line with the law.
- 1.2.8.6 Management should institute periodic review or inspection of employees' file to identify employees' due for retirement.
- 1.2.8.7 Employees due for retirement should be informed about their retirement due date in a timely manner.

Management's Response

- 1.2.8.8 *According to the draft audit report under section 1.2.8, 40 employees were due for retirement, the pieces of information of those earmarked for retirement were forwarded to Civil Service Agency (CSA) for retirement; the CSA informed the administration that due to inadequate funding, CSA could not implement said retirement but promised to do same when fund became available.*

Auditor General's Position

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

1.2.9 EPS Employees Identification Cards (ID) Backdated and Expired

Criteria

- 1.2.9.1 Section 1.6 of the Executive Protection Service Standards Operational Procedure (SOP) of the May 2019 revised handbook states that "The following accessories are part of the EPS dress code and must be maintained by all employees":
- EPS Identification cards;
 - Functional wristwatch set on local time or mobile phone;
 - EPS badge; and
 - Notepad with functional pen

Observation

- 1.2.9.2 During the audit, we observed the following irregularities associated with the EPS Employees Identification Cards:
- Three hundred seventeen (317) employees ID cards issued were backdated before employment date. The ID cards were issued on May 30, 2019, whilst they

were employed between November 9, 2019 to November 2, 2023.

- Four hundred forty-nine (449) employees' ID cards have expired since December 31, 2023, but are still being used without replacement. **See Appendix 8a and 8b attached for details.**

Risk

- 1.2.9.3 Unauthorized individuals may impersonate as active operatives, due to the issuance of ID cards before employment. This may lead to security breach and threat to assigned VIPs.
- 1.2.9.4 Active operatives (Agents) may not be appropriately identified and / or given due courtesy due to the usage of expired ID cards.

Recommendations

- 1.2.9.5 Management should provide substantive justification for backdating and issuing ID cards to personnel before due employment dates.
- 1.2.9.6 Going forward, Management should regularize the ID cards of all qualified employees (after recommended vetting and training) to reflect the current status including; ID number, position, department, date of issuance, date of expiration, holder's signature and authorized signature(s).
- 1.2.9.7 Management should institute mechanism to ensure that employees are properly identified through consistent display of current ID cards within their areas of assignment.

Management's Response

- 1.2.9.8 *Management concurs with the observation relative to backdated and expired ID Cards, which it considers a procedural error; the ID Card Section used previous information stored in their database for 2019, to issue to all other employees who were employed after May 30th 2019, not taking into consideration the date, month, and year of employment.*
- 1.2.9.9 *This cut and paste method in our mind is considered unintentional and was discovered in the 11th hour of the previous administration, at which time the transition had begun.*

Auditor General's Position

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

1.2.10 Promotions without Performance Evaluation

Criteria

- 1.2.10.1 Section 10.1 of the EPS Revised Version of May 2019 of the Standard Operational Procedures (SOP) states that "Promotions would be implemented via the vertical movement of personnel, and shall be based on merit based on Time-in-Rank (TIR) and

Completion of criteria established for each ranking structure. In order to be recommended for promotion, consideration should be given to the most professional and competent candidates who have successfully completed all of the criteria for a particular rank."

- 1.2.10.2 Additionally, Section 10.2 of the EPS Revised Version of May 2019 of the Standard Operational Procedures (SOP) states that "Performance Evaluation is a vital tool in maintaining the professionalism of the Executive Protection Service is an effective system of evaluating employee performance. Performance evaluations allow supervisors to evaluate subordinates' job performances. This process allows supervisors to measure the quantity and quality of their subordinates' work history and at the same time reward exceptional employees. During this process, supervisors will have the opportunity to identify specific problems and recommend the appropriate corrective measures."

Observation

- 1.2.10.3 During the audit, we observed no evidence that Management conducted performance evaluation for employees including seventy-one (71) employees promoted during the periods under audit as required. **See Table 10 below and Appendix 9 for details.**

Table 10: Staff Promoted without Performance Evaluation

NO	Audit periods	Number of Promoted Staff
1	2018	26
2	2019	12
3	2020	8
4	2021	13
5	2022	4
6	2023	8
	Total	71

Risk

- 1.2.10.4 The lack of periodic performance appraisal may lead to unnoticed and/or consistent poor performance by employee of the entity, thus impairing the achievement of the entity's objectives.
- 1.2.10.5 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby impairing the achievement of the entity's objectives.
- 1.2.10.6 Employees may be promoted or demoted on a discretionary basis.

Recommendation

- 1.2.10.7 Management should facilitate the conduct of periodic performance evaluations for all staff. Performance goals should be clearly defined and documented for all positions.
- 1.2.10.8 Employees should be familiarized with performance goals and be given the opportunity to periodically evaluate themselves against set goals. Subsequently, performance managers/supervisors should evaluate the performance of assigned employees against set goals and update the employees about the result of the evaluation including areas of

targeted development.

- 1.2.10.9 Management should solicit post feedback from employees about the fairness of the performance evaluation system and adjust where applicable.
- 1.2.10.10 Documentation for performance evaluation should be adequately filed to facilitate future review.

Management's Response

- 1.2.10.11 *While it is clearly stated in the SOP that a performance appraisal is a vital tool in maintaining professionalism and promotion implemented by the vertical movement of personnel based on merit in time and rank, the administration also wants to state that EPS is a para-military institution that operates under the direct supervision of the Director; promotions are often done base on consultations and recommendations from the commander, field supervisor and divisional chief relative to performance evaluation and appraisal.*

Auditor General's Position

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

1.2.11 Lack of Vehicles Fuel Consumption Log

Criteria

- 1.2.11.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that: "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."

Observation

- 1.2.11.2 During the audit, we observed no evidence of vehicles fuel consumption log presented for review. Additionally, we observed no evidence of the fuel consumption policy to regulate the procurement, storage, request, distribution and consumption of fuel of the entity.

Risk

- 1.2.11.3 Fuel procured may not be based on actual consumption.
- 1.2.11.4 Management may spend above budgeted allocation and fuel may be subjected to misappropriation or theft.
- 1.2.11.5 Fuel may be distributed on a discretionary basis, in the absence of a policy.

Recommendation

- 1.2.11.6 Management should develop, approve and operationalize a policy of fuel procurement, storage, request, distribution and consumption and ensure that proper records are maintained.
- 1.2.11.7 Management should maintain a fuel consumption and distribution log to help the entity manage cost and inform future purchase.
- 1.2.11.8 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

- 1.2.11.9 *As indicated in the draft audit report under section 1.2.11.2 (Observation), there was no evidence of vehicles fuel consumption log presented for review. According to the logistic officer, a comprehensive record of logs detailing EPS HQs, bulk diesel distribution reports/signature logs were submitted and received by the auditor. This covers the fiscal period 2018-2023, these documents are available at any given time for the auditors' review.*

Auditor General's Position

- 1.2.11.10 Management's assertions were not supported by adequate documentary evidence. The fuel consumption logs for generator were received by the auditors. However, fuel consumption logs for vehicles were not made available for audit purposes. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.12 Lack of Approved Policies and Procedures

Criteria

- 1.2.12.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states: "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

Observation

- 1.2.12.2 During the audit, we observed no evidence of approved policies and procedures to guide its operations for the following:
- Strategic and Operational Plans
 - Fixed Asset Management Policy
 - Risk Management Policy
 - Petty Cash Policy

Risk

- 1.2.12.3 Failure to develop approved policies and procedures to guide the activities of the entity

may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the entity's objectives.

Recommendation

- 1.2.12.4 Management should develop, approve and operationalize policies and procedures for the various functions identified above, for the effective and efficient operations of the entity.
- 1.2.12.5 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.12.6 *Management acknowledges the observation, going forward we agree with the recommendation and we shall proceed with such recommendation.*

Auditor General's Position

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

1.2.13 Disaster Recovery Plan

Criteria

- 1.2.13.1 According to the COSO framework on Control Environment, management of an entity should develop a documented Disaster Recovery Plan that would provide procedures to be followed in the event of a mishap or disaster. In addition, this would enable the entity to prevent assets and information loss.

Observation

- 1.2.13.2 During the audit, we observed that Management operated the entity without evidence of a disaster recovery plan.

Risk

- 1.2.13.3 The failure to establish a disaster recovery plan may result in the complete loss of transaction data and information in the case where a negative event may occur.

Recommendation

- 1.2.13.4 Management should develop, approve and operationalize a disaster recovery plan to help mitigate the risk of loss of transaction data and information in the event of a negative occurrence.
- 1.2.13.5 Evidence of an approved disaster recovery plan should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.13.6 *Management acknowledges the observation, going forward we agree with the*

recommendations and we shall proceed to do the needful.

Auditor General's Position

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

1.2.14 Lack of Proper Archives System

Criteria

- 1.2.14.1 Regulation V.1 (3) of the PFM Act of 2009, as amended and restated 2019 states that the head of Government Agency must ensure that processes (whether manual or electronic and procedures are in place for the effective, efficient, economic and transparent use of the assets of the institution. In addition, Regulation V.1.2. (a) of the PFM Act of 2009 (Responsibility of Assets Management) states that "The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: Preventive mechanisms are in place to eliminate theft, losses, wastage and misuse."

Observation

- 1.2.14.2 During the audit, we observed that Management did not maintain adequate storage of financial management records. Several records were not properly placed in cup boards, cabinets and on shelves in the record room.

Risk

- 1.2.14.3 Failure to properly secure records may lead to Management losing important documents.
- 1.2.14.4 Relevant documentation may not be available to facilitate future review and / audit exercises.

Recommendation

- 1.2.14.5 Management should facilitate the maintenance of comprehensive records of all the entity's transactions. Manual copies of all records should be adequately documented and filed to facilitate future review.
- 1.2.14.6 Management should facilitate the operationalization of the electronic document management system by ensuring all relevant source and supporting documents are scanned, attached to the transactions (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

- 1.2.14.7 *Management acknowledges the observation, going forward we agree with the recommendation and we shall proceed to do the needful.*

Auditor General's Position

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

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

1.2.15 Lack of adequate Logistics, Radio and Communications System

Criteria

- 1.2.15.1 Regulation V.1 (2) of the PFM Act of 2009 as Amended and Restated 2019 states that "Responsibility for Asset Management (2) The Head of Government Agency must take full responsibility of 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. (3) The Head of Government Agency must ensure that processes (whether manual or electronic) and procedures are in place for the effective, efficient, economical and transparent use of the assets assigned to the institution."

Observation

- 1.2.15.2 During the field verification, we observed no evidence that Management operated the entity with adequate logistics such as;
- Required number vehicles
 - Functional radio and communication systems
 - Handsets, batteries, antennas

Risk

- 1.2.15.3 Inadequate logistics and equipment may impair service delivery and effective corporation of the entity.
- 1.2.15.4 Lack of adequate logistics and equipment may impair, security and emergency operations of the entity.
- 1.2.15.5 Lack of adequate logistics may minimize performance, limit Agents' engagements, increase uncertainty and effective interaction. This may also lead to external security threats.

Recommendation

- 1.2.15.6 Management should perform a comprehensive need assessment to establish the cost and subsequent acquisition of the following: the deficit in the required number of vehicles, uniforms, the establishment of a functional radio and communication systems including the required number of handsets and batteries. The total cost should be segmented and budgeted for on an annual basis, based on competing demands and availability of funds.

Management's Response

- 1.2.15.7 *According to the IT Section Supervisor, fleet supervisor and logistic officer provided all necessary pieces of information to the auditors relative to the amount of radio operational damage radio and other equipment associated with the section. Additionally, assets such as vehicle operational decommission vehicle records were also given to the auditors. To conclude, uniform and accessories at the logistic section are being distributed to agents.*

Auditor General's Position

- 1.2.15.8 Management's assertions were not supported by adequate documentary evidence.

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

1.2.16 Monitoring & Evaluation

Criteria

- 1.2.16.1 Regulation A.15 (1) of the PFM Act of 2009 as Amended and Restated 2019 states that: "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 controls to mitigate these risks.

Observation

- 1.2.16.2 During the audit, we observed no evidence of a functional Monitoring and Evaluation Committee (M&E) to provide the required oversight for the full implementation of administrative and operational activities within approved timelines, evidenced by the absence of meeting minutes and periodic reports.

Risk

- 1.2.16.3 In the absence of effective monitoring and evaluation, administrative and operational deliverables may not be achieved up to approved specifications and within approved timelines.
- 1.2.16.4 Value for money may not be achieved and administrative and operational resources may be subjected to misappropriation.

Recommendation

- 1.2.16.5 Management should facilitate the establishment of a functional Monitoring and Evaluation Committee (M&E), evidence by the documentation of attendance records, meeting minutes, and periodic activities reports. Evidence of attendance records, meeting minutes, and periodic activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.16.6 *Management acknowledge the observation, going forward we agree with the recommendation and we shall proceed to do the needful.*

Auditor General's Position

- 1.2.16.7 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit.

1.2.17 Absence of Licensed Software and Anti-Virus for ICT Equipment

Criteria

- 1.2.17.1 Regulation A.14 of the PFM Act of 2009 states that "all Public Sector computerized electronic records and systems shall be consistent with an approved integrated financial management automated system consistent with the (IT) Security Policy issued by the Management. The IT Security Policy defines that each user of a computerized accounting, records, inventories, assets, human resource management, payroll or any similar system must be given a user identification number (User ID) and a password or personal identification number (PIN) by the system administrator."

Observation

- 1.2.17.2 During the audit, we observed that the IT Unit of the EPS did not maintain licensed software package and antivirus for ICT equipment.

Risk

- 1.2.17.3 The absence of licensed software and antivirus for computers may lead to loss of information, damaged to drivers and sometimes abrupt interruption of work.

Recommendation

- 1.2.17.4 Management of EPS should ensure that licensed software and antivirus are procured and installed on all computers.

Management's Response

- 1.2.17.5 *Management acknowledges the observation. In the future, we agree with the recommendation and shall proceed to do what is necessary.*

Auditor General's Position

- 1.2.17.6 We acknowledge Management's acceptance of our finding and recommendation. We will follow-up on the implementation of our recommendation during subsequent audit.

1.2.18 EPS Sixteen Point Nine (16.89) Acres of Land on Marshall Highway, Margibi County

Criteria

- 1.2.18.1 Regulation V.3(1 and 4) of the PFM Act 2009 as amended and restated in 2019 states: "The Head of government agency shall be responsible for maintaining a register of Lands and Buildings under his control or possession as prescribed by the General Services Agency Act. (4) All acquisitions or assignment of land with or without buildings from the General Services Agency shall be notified to the National Commission on Land or Land Title Registry."

Observation

- 1.2.18.2 During the audit, we observed that Management acquired Sixteen and Eight Nine (16.89) Acres of Land located in Mondeh Town, Marshall Highway, Margibi County for the total amount of US\$32,000.00 for training and development. Further, during the field visit, we observed that some citizens of Margibi County were encroaching and trespassing on the land.

Risk

- 1.2.18.3 In the absence of effective monitoring, the entity's land may be exposed to encroachment and unauthorized acquisition. This may lead to misappropriation of the entity's assets.

Recommendation

- 1.2.18.4 Management should seek immediate redress through the required legal remedy for individuals encroaching and trespassing on the entity's property.
- 1.2.18.5 Going forward, Management should ensure that the entity's assets are comprehensively safeguarded. All the entity's land should be monitored through the assignment of authorized caretakers. The caretakers should perform periodic inspection of the entity's land and report to Management all cases of encroachment and trespassing in a timely manner.
- 1.2.18.6 Management should facilitate the performance of periodic spot checks to identify and or corroborate all cases of encroachment and trespassing and ensure that the required legal remedy is immediately instituted.

Management's Response

- 1.2.18.7 *Management acknowledges all recommendations stipulated in section 1.2.18. Going forward, we want to assure the auditors that management will conduct a resurvey to properly secure the entire property (16.9 Acres of Land).*

Auditor General's Position

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

ACKNOWLEDGEMENT

We acknowledge the cooperation and assistance provided to the GAC Audit Team by the Management and staff of the Executive Protection Service (EPS) during the audit. The efforts and commitment of the GAC staff in conducting this audit are also gratefully acknowledged.

APPENDICES

Appendix 1a: Expenditure without Evidence of Supporting Documents

Booking Date	Year	Check/Slip	Vendor name	Narrative	Value Date	Debit US\$
31-Aug-18	2018	432	J. B. PAYE	J. B. PAYE	31-Aug-18	10,000.00
18-Dec-18	2018	536	M. Q. JOE	M. Q. JOE	18-Dec-18	10,000.00
21-Dec-18	2018	542	J. B. PAYE	J. B. PAYE	21-Dec-18	10,000.00
27-Dec-18	2018	543	J.B. PAYE	J. B. PAYE	27-Dec-18	12,000.00
14-Dec-18	2018	530	E. N. BEN	E. N. BEN	14-Dec-18	12,440.00
11-Sep-18	2018	448	J. B. PAYE	J. B. PAYE	11-Sep-18	12,560.00
12-Dec-18	2018	524	E. N. BEN	E. N. BEN	12-Dec-18	15,000.00
4-Sep-18	2018	438	J. B. PAYE	J. B. PAYE	4-Sep-18	20,000.00
22-Aug-18	2018	427	E. N. BEN	E. N. BEN	22-Aug-18	25,000.00
11-Sep-18	2018	447	J. B. PAYE	J. B. PAYE	11-Sep-18	25,000.00
12-Sep-18	2018	450	E. N. BEN	E. N. BEN	12-Sep-18	25,000.00
8-Oct-18	2018	466	J. B. PAYE	J. B. PAYE	8-Oct-18	25,000.00
30-Nov-18	2018	509	M. Q. JOE	M. Q. JOE	30-Nov-18	25,000.00
19-Sep-18	2018	454	F. C. NYEMAH	F. C. NYEMAH	19-Sep-18	40,000.00
1-Oct-18	2018	463	J. B. PAYE	J. B. PAYE	1-Oct-18	50,000.00
15-Oct-18	2018	467	J. B. PAYE	J. B. PAYE	15-Oct-18	50,000.00
2-Nov-18	2018	488	E. N. BEN	E. N. BEN	2-Nov-18	50,000.00
28-Dec-18	2018	546	J.S.B. PAYE	J.S.B. PAYE	28-Dec-18	50,000.00
17-Aug-18	2018	426	F. C. NYEMAH	F. C. NYEMAH	17-Aug-18	64,000.00
16-Nov-18	2018	496	M. Q. JOE	M. Q. JOE	16-Nov-18	100,000.00
22-Nov-18	2018	498	M. Q. JOE	M. Q. JOE	22-Nov-18	100,000.00
6-Dec-18	2018	519	E. N. BEN	E. N. BEN	6-Dec-18	100,000.00
7-Dec-18	2018	520	E. N. BEN	E. N. BEN	7-Dec-18	100,000.00
24-Sep-18	2018	457	F. C. NYEMAH	F. C. NYEMAH	24-Sep-18	125,000.00
Sub. Total						1,056,000.00
7-Jun-19	2019	627	M. Q. JOE	M. Q. JOE	7-Jun-19	10,000.00
20-Dec-19	2019	697	M. Q. JOE	M. Q. JOE	20-Dec-19	15,000.00
29-Oct-19	2019	687	MARTIN Q. JOE	MARTIN Q. JOE	29-Oct-19	25,000.00
9-Jul-19	2019	637	F.C. NYEMAH	F.C. NYEMAH	9-Jul-19	30,000.00
17-Sep-19	2019	669	M.Q. JOE	M.Q. JOE	17-Sep-19	30,000.00
22-Jul-19	2019	639	M.Q. JOE	M.Q. JOE	22-Jul-19	46,300.00
29-Jan-19	2019	558	J.B. PAYE	J.B. PAYE	29-Jan-19	50,000.00
6-Mar-19	2019	588	E.N. BEN	E.N. BEN	6-Mar-19	65,944.00
22-Feb-19	2019	581	E.N. BEN	E.N. BEN	22-Feb-19	100,000.00
9-Apr-19	2019	614	M.Q. JOE	M.Q. JOE	9-Apr-19	100,000.00
6-Feb-19	2019	570	E.N. BEN	E.N. BEN	6-Feb-19	150,000.00
17-Jan-19	2019	551	M.Q. JOE	M.Q. JOE	17-Jan-19	200,000.00
18-Jan-19	2019	552	M.Q. JOE	M.Q. JOE	18-Jan-19	250,000.00
11-May-20	2020	759	J.B. PAYE	J.B. PAYE	11-May-20	10,000.00
24-Sep-20	2020	778	M. Q. JOE	M.Q. JOE	24-Sep-20	10,000.00
5-Oct-20	2020	780	M.Q. JOE	M.Q. JOE	5-Oct-20	10,000.00
5-Oct-20	2020	781	M.Q. JOE	M.Q. JOE	5-Oct-20	10,000.00
11-Nov-20	2020	792	M.Q. JOE	M.Q. JOE	11-Nov-20	10,000.00

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7-Dec-20	2020	796	M.Q.JOE	M.Q.JOE	7-Dec-20	10,000.00
18-Aug-20	2020	776	M.JOE	M. JOE	18-Aug-20	12,000.00
24-Dec-20	2020	802	M.Q.JOE	M.Q.JOE	24-Dec-20	12,000.00
30-Jun-20	2020	769	J.B. PAYE	J.B. PAYE	30-Jun-20	15,000.00
5-May-20	2020	756	J.B. PAYE	J.B. PAYE	5-May-20	18,825.00
27-Mar-20	2020	739	M.Q.JOE	M.Q.JOE	27-Mar-20	20,000.00
3-Nov-20	2020	789	M.Q.JOE	M.Q. JOE	3-Nov-20	20,000.00
4-May-20	2020	755	M.Q.JOE	M.Q.JOE	4-May-20	30,000.00
8-Jun-20	2020	761	J.B. PAYE	J.B. PAYE	8-Jun-20	30,700.00
Sub. Total						1,290,769.00
22-Dec-20	2020	800	M.Q.JOE	M.Q.JOE	22-Dec-20	34,000.00
23-Jan-20	2020	711	JAMES B. PAYE	JAMES B. PAYE	23-Jan-20	60,000.00
17-Apr-20	2020	745	J.B. PAYE	J.B. PAYE	17-Apr-20	60,000.00
9-Oct-20	2020	782	M.Q.JOE	M.Q.JOE	9-Oct-20	60,000.00
7-Jan-20	2020	703	JAMES B. PAYE	JAMES B. PAYE	7-Jan-20	70,000.00
30-Sep-20	2020	779	M.Q. JOE	M.Q. JOE	30-Sep-20	75,000.00
6-Jan-20	2020	701	JAMES S. PAYE	JAMES S. PAYE	6-Jan-20	100,000.00
26-Feb-20	2020	726	M.Q.JOE	M.Q.JOE	26-Feb-20	350,000.00
8-May-20	2020	758	M.Q.JOE	M.Q.JOE	8-May-20	400,000.00
14-Dec-21	2021	905	M. Q. JOE	M. Q. JOE	14-Dec-21	20,000.00
15-Oct-21	2021	880	M. Q. JOE	M. Q. JOE	15-Oct-21	40,000.00
1-Apr-21	2021	826	J. B. PAYE	J. B. PAYE	1-Apr-21	45,000.00
20-Dec-21	2021	908	M. Q. JOE	M. Q. JOE	20-Dec-21	45,000.00
16-Nov-21	2021	887	E. N. BEN	E. N. BEN	16-Nov-21	47,775.00
23-Dec-21	2021	897	M. Q. JOE	M. Q. JOE	23-Dec-21	49,500.00
7-May-21	2021	840	E. N. BEN	E. N. BEN	7-May-21	50,000.00
16-Nov-21	2021	886	J. B. PAYE	J. B. PAYE	16-Nov-21	50,000.00
30-Jul-21	2021	854	M. Q. JOE	M. Q. JOE	30-Jul-21	55,245.00
12-Mar-21	2021	819	J. B. PAYE	J. B. PAYE	12-Mar-21	75,000.00
14-Dec-21	2021	904	M. Q. JOE	M. Q. JOE	14-Dec-21	80,000.00
12-Nov-21	2021	901	E. N. BEN	E. N. BEN	12-Nov-21	100,000.00
20-Dec-21	2021	907	E. N. BEN	E. N. BEN	20-Dec-21	105,000.00
10-May-21	2021	838	J. B. PAYE	J. B. PAYE	10-May-21	150,000.00
27-Oct-21	2021	885	E. N. BEN	E. N. BEN	27-Oct-21	186,016.00
10-May-21	2021	839	E. N. BEN	E. N. BEN	10-May-21	200,000.00
10-Feb-21	2021	812	M.Q.JOE	M.Q.JOE	10-Feb-21	205,065.00
22-Mar-21	2021	823	J. B. PAYE	J. B. PAYE	22-Mar-21	232,000.00
28-Apr-21	2021	834	E. N. BEN	E. N. BEN	28-Apr-21	240,000.00
14-Apr-21	2021	828	M. Q. JOE	M. Q. JOE	14-Apr-21	250,000.00
28-Apr-21	2021	835	E. N. BEN	E. N. BEN	28-Apr-21	250,000.00
16-Jun-21	2021	847	E. N. BEN	E. N. BEN	16-Jun-21	250,000.00
Sub. Total						3,934,601.00
7-Jan-21	2021	805	M.Q.JOE	M.Q.JOE	7-Jan-21	300,000.00

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25-Oct-21	2021	882	E. BEN	E. BEN	25-Oct-21	300,000.00
29-Jan-21	2021	808	J.B.PAYE	J.B.PAYE	29-Jan-21	325,000.00
20-Apr-21	2021	830	E. N. BEN	E. N. BEN	20-Apr-21	348,829.00
15-Feb-21	2021	818	M.Q.JOE	M.Q.JOE	15-Feb-21	374,850.00
27-Oct-21	2021	884	E. N. BEN	E. N. BEN	27-Oct-21	432,600.00
Sub. Total						2,081,279.00
7-Apr-22	2022	945	N.Z. ASAH	N.Z. ASAH	7-Apr-22	13,300.00
9-Feb-22	2022	914	M.Q.JOE	M.Q.JOE	9-Feb-22	15,000.00
19-Dec-22	2022	1040	M.Q.JOE	M.Q.JOE	19-Dec-22	30,000.00
27-Dec-22	2022	1044	M.Q.JOE	M.Q.JOE	27-Dec-22	30,000.00
31-Mar-22	2022	943	J.B. PAYE	J.B. PAYE	31-Mar-22	30,700.00
19-Dec-22	2022	1039	M.Q.JOE	M.Q.JOE	19-Dec-22	45,000.00
27-Dec-22	2022	1043	M.Q.JOE	M.Q.JOE	27-Dec-22	45,000.00
7-Apr-22	2022	947	M.Q.JOE	M.Q.JOE	7-Apr-22	50,000.00
7-Apr-22	2022	947	M.Q.JOE	M.Q.JOE	7-Apr-22	50,000.00
13-Apr-22	2022	948	M.Q.JOE	M.Q.JOE	13-Apr-22	50,000.00
13-Apr-22	2022	949	M.Q.JOE	M.Q.JOE	13-Apr-22	50,000.00
14-Apr-22	2022	950	J.B. PAYE	J.B. PAYE	14-Apr-22	50,000.00
18-Apr-22	2022	1003	M.Q.JOE	M.Q.JOE	18-Apr-22	50,000.00
18-Apr-22	2022	1002	M.Q.JOE	M.Q.JOE	18-Apr-22	50,000.00
29-Apr-22	2022	1007	M.Q.JOE	M.Q.JOE	29-Apr-22	50,000.00
29-Apr-22	2022	1008	M.Q.JOE	M.Q.JOE	29-Apr-22	50,000.00
10-May-22	2022	1009	M.Q.JOE	M.Q.JOE	10-May-22	50,000.00
13-May-22	2022	1010	E.N.BEN	E.N.BEN	13-May-22	50,000.00
13-May-22	2022	1011	E.N.BEN	E.N.BEN	13-May-22	50,000.00
26-May-22	2022	1018	M.Q.JOE	M.Q.JOE	26-May-22	50,000.00
27-May-22	2022	1019	M.Q.JOE	M.Q.JOE	27-May-22	50,000.00
28-Dec-22	2022	1045	M.Q.JOE	M.Q.JOE	28-Dec-22	50,000.00
29-Dec-22	2022	1047	M.Q.JOE	M.Q.JOE	29-Dec-22	50,000.00
14-Mar-22	2022	936	M.Q.JOE	M.Q.JOE	14-Mar-22	68,000.00
28-Jan-22	2022	913	M.Q.JOE	M.Q.JOE	28-Jan-22	75,000.00
31-Jan-22	2022	912	M.Q.JOE	M.Q.JOE	31-Jan-22	75,000.00
29-Dec-22	2022	1046	M.Q.JOE	M.Q.JOE	29-Dec-22	75,000.00
13-Sep-22	2022	1030	E.N.BEN	E.N.BEN	13-Sep-22	84,000.00
18-Feb-22	2022	921	M.Q.JOE	M.Q.JOE	18-Feb-22	92,000.00
5-Jan-22	2022	900	M. Q. JOE	M. Q. JOE	5-Jan-22	100,000.00
5-Jan-22	2022	899	M. Q. JOE	M. Q. JOE	5-Jan-22	100,000.00
24-Nov-22	2022	1035	M.Q.JOE	M.Q.JOE	24-Nov-22	100,000.00
12-Sep-22	2022	1029	EMMANUEL N. BEN	EMMANUEL N. BEN	12-Sep-22	126,000.00
17-Feb-22	2022	920	M.Q.JOE	M.Q.JOE	17-Feb-22	138,000.00
23-Dec-22	2022	1042	M.Q.JOE	M.Q.JOE	23-Dec-22	140,000.00
18-Apr-22	2022	1001	M.Q.JOE	M.Q.JOE	18-Apr-22	150,000.00

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15-Sep-22	2022	1032	M.Q.JOE	M.Q.JOE	15-Sep-22	150,000.00
24-Nov-22	2022	1033	M.Q.JOE	M.Q.JOE	24-Nov-22	150,000.00
22-Mar-22	2022	940	M.Q.JOE	M.Q.JOE	22-Mar-22	200,000.00
15-Sep-22	2022	1031	M.Q.JOE	M.Q.JOE	15-Sep-22	200,000.00
23-Dec-22	2022	1041	J.B.PAYE	J.B.PAYE	23-Dec-22	210,000.00
14-Feb-22	2022	915	E.N.BEN	E.N.BEN	14-Feb-22	250,000.00
14-Feb-22	2022	917	E.N.BEN	E.N.BEN	14-Feb-22	250,000.00
22-Mar-22	2022	938	M.Q.JOE	M.Q.JOE	22-Mar-22	250,000.00
22-Mar-22	2022	939	M.Q.JOE	M.Q.JOE	22-Mar-22	250,000.00
7-Mar-22	2022	930	M.Q.JOE	M.Q.JOE	7-Mar-22	300,000.00
8-Jun-22	2022	1020	M.Q.JOE	M.Q.JOE	8-Jun-22	325,000.00
1-Dec-22	2022	1038	M.Q.JOE	M.Q.JOE	1-Dec-22	329,960.80
8-Jul-22	2022	1027	M.Q.JOE	M.Q.JOE	8-Jul-22	350,000.00
4-Jul-22	2022	1025	M.Q.JOE	M.Q.JOE	4-Jul-22	400,000.00
6-Jul-22	2022	1026	M.Q.JOE	M.Q.JOE	6-Jul-22	450,000.00
1-Dec-22	2022	1037	M.Q.JOE	M.Q.JOE	1-Dec-22	494,941.20
Sub. Total						6,891,902.00
5-Jan-23	2023	1051	M.Q.JOE	M.Q.JOE	5-Jan-23	10,000.00
9-Jan-23	2023	1049	M.Q.JOE	M.Q.JOE	9-Jan-23	10,000.00
2-Mar-23	2023	1079	M. Q. JOE	M. Q. JOE	2-Mar-23	10,000.00
24-Mar-23	2023	1093	M.Q.JOE	M.Q.JOE	24-Mar-23	10,000.00
31-Mar-23	2023	1096	M.Q.JOE	M.Q.JOE	31-Mar-23	10,000.00
6-Apr-23	2023	1101	M.Q.JOE	M.Q.JOE	6-Apr-23	10,000.00
13-Apr-23	2023	1105	M.Q.JOE	M.Q.JOE	13-Apr-23	10,000.00
19-Apr-23	2023	1108	M.Q.JOE	M.Q.JOE	19-Apr-23	10,000.00
2-May-23	2023	1109	M.Q.JOE	M.Q.JOE	2-May-23	10,000.00
7-Jun-23	2023	1121	M.Q.JOE	M.Q.JOE	7-Jun-23	10,000.00
27-Jun-23	2023	1130	L.MILLER	L.MILLER	27-Jun-23	10,000.00
6-Jul-23	2023	1139	M Q. JOE	M Q. JOE	6-Jul-23	10,000.00
16-Aug-23	2023	1149	L.MILLER	L.MILLER	16-Aug-23	10,000.00
25-Aug-23	2023	1150	L.MILLER	L.MILLER	25-Aug-23	10,000.00
27-Jul-23	2023	1145	M.Q.JOE	M.Q.JOE	27-Jul-23	11,000.00
14-Feb-23	2023	1073	M.Q.JOE	M.Q.JOE	14-Feb-23	12,000.00
21-Feb-23	2023	1075	M.Q.JOE	M.Q.JOE	21-Feb-23	12,000.00
10-Mar-23	2023	1086	M.Q.JOE	M.Q.JOE	10-Mar-23	12,000.00
3-Apr-23	2023	1099	M.Q.JOE	M.Q.JOE	3-Apr-23	12,500.00
7-Feb-23	2023	1070	M.Q.JOE	M.Q.JOE	7-Feb-23	15,000.00
7-Mar-23	2023	1084	M.Q.JOE	M.Q.JOE	7-Mar-23	15,000.00
14-Mar-23	2023	1087	M.Q.JOE	M.Q.JOE	14-Mar-23	15,000.00
21-Mar-23	2023	1092	M.Q.JOE	M.Q.JOE	21-Mar-23	15,000.00
10-Jul-23	2023	1140	L.MILLER	L.MILLER	10-Jul-23	15,000.00
3-Oct-23	2023	1207	L.MILLER	L.MILLER	3-Oct-23	16,000.00
10-May-23	2023	1112	M.Q.JOE	M.Q.JOE	10-May-23	17,000.00

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20-Jul-23	2023	1143	M.Q.JOE	M.Q.JOE	20-Jul-23	19,200.00
6-Apr-23	2023	1102	M.Q.JOE	M.Q.JOE	6-Apr-23	20,000.00
19-Jan-23	2023	1054	M.Q.JOE	M.Q.JOE	19-Jan-23	25,000.00
5-Jun-23	2023	1120	M.Q.JOE	M.Q.JOE	5-Jun-23	25,000.00
23-Jun-23	2023	1129	M.Q.JOE	M.Q.JOE	23-Jun-23	25,000.00
28-Jun-23	2023	1131	M.Q.JOE	M.Q.JOE	28-Jun-23	25,000.00
4-Apr-23	2023	1100	M.Q.JOE	M.Q.JOE	4-Apr-23	30,000.00
30-Jun-23	2023	1132	M.Q.JOE	M.Q.JOE	30-Jun-23	30,000.00
27-Sep-23	2023	1205	M.Q.JOE	M.Q.JOE	27-Sep-23	30,000.00
3-Mar-23	2023	1081	M.Q.JOE	M.Q.JOE	3-Mar-23	33,000.00
17-Mar-23	2023	1091	M. Q. JOE	M. Q. JOE	17-Mar-23	33,251.00
9-Jun-23	2023	1124	M.Q.JOE	M.Q.JOE	9-Jun-23	35,000.00
9-Jun-23	2023	1123	M.Q.JOE	M.Q.JOE	9-Jun-23	35,000.00
1-Jun-23	2023	1119	M.Q.JOE	M.Q.JOE	1-Jun-23	37,500.00
16-Jun-23	2023	1126	M.Q.JOE	M.Q.JOE	16-Jun-23	39,000.00
5-May-23	2023	1111	M.Q.JOE	M.Q.JOE	5-May-23	40,000.00
6-Oct-23	2023	1208	L.MILLER	L.MILLER	6-Oct-23	45,000.00
5-Jan-23	2023	1050	M.Q.JOE	M.Q.JOE	5-Jan-23	50,000.00
9-Jan-23	2023	1048	M.Q.JOE	M.Q.JOE	9-Jan-23	50,000.00
17-Jan-23	2023	1052	M.Q.JOE	M.Q.JOE	17-Jan-23	50,000.00
1-Feb-23	2023	1061	M.Q.JOE	M.Q.JOE	1-Feb-23	50,000.00
2-Feb-23	2023	1062	M.Q.JOE	M.Q.JOE	2-Feb-23	50,000.00
3-Feb-23	2023	1065	M.Q.JOE	M.Q.JOE	3-Feb-23	50,000.00
3-Feb-23	2023	1064	M.Q.JOE	M.Q.JOE	3-Feb-23	50,000.00
3-Feb-23	2023	1063	M.Q.JOE	M.Q.JOE	3-Feb-23	50,000.00
3-Apr-23	2023	1097	M.Q.JOE	M.Q.JOE	3-Apr-23	50,000.00
3-Apr-23	2023	1098	M.Q.JOE	M.Q.JOE	3-Apr-23	50,000.00
13-Oct-23	2023	1209	M.Q.JOE	M.Q.JOE	13-Oct-23	50,000.00
10-Nov-23	2023	1213	M.Q.JOE	M.Q.JOE	10-Nov-23	50,000.00
10-Nov-23	2023	1212	L.MILLER	L.MILLER	10-Nov-23	50,000.00
15-Nov-23	2023	1214	L.MILLER	L.MILLER	15-Nov-23	50,000.00
5-Oct-23	2023	909	M.Q.JOE	M.Q.JOE	5-Oct-23	75,000.00
3-Feb-23	2023	1066	M.Q.JOE	M.Q.JOE	3-Feb-23	100,000.00
1-Feb-23	2023	1059	M.Q.JOE	M.Q.JOE	1-Feb-23	125,000.00
1-Feb-23	2023	1060	M.Q.JOE	M.Q.JOE	1-Feb-23	125,000.00
11-Dec-23	2023	1222	L.MILLER	L.MILLER	11-Dec-23	125,000.00
14-Feb-23	2023	1072	M.Q.JOE	M.Q.JOE	14-Feb-23	160,000.00
6-Feb-23	2023	1067	M.Q.JOE	M.Q.JOE	6-Feb-23	200,000.00
30-Jun-23	2023	1138	M.Q.JOE	M.Q.JOE	30-Jun-23	200,000.00
11-Sep-23	2023	1203	M.Q.JOE	M.Q.JOE	11-Sep-23	200,000.00
27-Nov-23	2023	1219	M.Q.JOE	M.Q.JOE	27-Nov-23	200,000.00
16-Mar-23	2023	1090	M.Q.JOE	M.Q.JOE	16-Mar-23	250,000.00
16-Mar-23	2023	1089	M.Q.JOE	M.Q.JOE	16-Mar-23	250,000.00

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3-Jul-23	2023	1137	M.Q.JOE	M.Q.JOE	3-Jul-23	250,000.00
10-Feb-23	2023	1071	M.Q.JOE	M.Q.JOE	10-Feb-23	300,000.00
30-Jun-23	2023	1136	M.Q.JOE	M.Q.JOE	30-Jun-23	300,000.00
27-Nov-23	2023	1217	M.Q.JOE	M.Q.JOE	27-Nov-23	300,000.00
27-Nov-23	2023	1216	M.Q.JOE	M.Q.JOE	27-Nov-23	300,000.00
3-Jul-23	2023	1135	M.Q.JOE	M.Q.JOE	3-Jul-23	350,000.00
3-Jul-23	2023	1134	M.Q.JOE	M.Q.JOE	3-Jul-23	400,000.00
27-Nov-23	2023	1218	M.Q.JOE	M.Q.JOE	27-Nov-23	400,000.00
26-Jan-23	2023	1056	M.Q.JOE	M.Q.JOE	26-Jan-23	500,000.00
26-Jan-23	2023	1057	M.Q.JOE	M.Q.JOE	26-Jan-23	500,000.00
26-Jan-23	2023	1058	M.Q.JOE	M.Q.JOE	26-Jan-23	500,000.00
16-Mar-23	2023	1088	M.Q.JOE	M.Q.JOE	16-Mar-23	500,000.00
7-Feb-23	2023	1069	M.Q.JOE	M.Q.JOE	7-Feb-23	550,000.00
11-Sep-23	2023	1202	M.Q.JOE	M.Q.JOE	11-Sep-23	800,000.00
Sub. Total						9,494,451.00
Total						24,749,002.00

Appendix 1b: Expenditure without Evidence of Supporting Documents

Booking Date	Year	Check / Slip	Vendor name	Narrative	Amount L\$
13-Jul-18	2018	990	M,Q.JOE	M,Q.JOE	498,000.00
25-Jul-18	2018	992	N,N.Z.ASAH	N, N. Z. ASAH	222,795.00
25-Jul-18	2018	994	J,B.PAYE	J,B.PAYE	160,000.00
25-Jul-18	2018	993	J,B.PAYE	J,B.PAYE	502,080.00
27-Jul-18	2018	996	M,Q.JOE	M,Q.JOE	1,155,000.00
2-Aug-18	2018	999	F,C.NYEMAH	F,C.NYEMAH	155,000.00
3-Aug-18	2018	997	P,B.MULBAH	P,B.MULBAH	101,250.00
8-Aug-18	2018	1002	R,D.GRAY	R,D.GRAY	158,707.00
8-Aug-18	2018	1003	E,N.BEN	E,N.BEN	667,000.00
8-Aug-18	2018	1002	R,D.GRAY	R,D.GRAY	158,707.50
8-Aug-18	2018	1005	J,B.PAYE	J,B.PAYE	264,250.00
9-Aug-18	2018	1006	S,SUAH	S,SUAH	166,625.00
16-Aug-18	2018	1010	F,K.CHEA	F,K.CHEA	150,130.65
17-Aug-18	2018	1012	M,Q.JOE	M,Q.JOE	261,185.00
17-Aug-18	2018	1011	M,Q.JOE	M,Q.JOE	194,000.00
18-Sep-18	2018	1019	L,T.MYERS	L,T.MYERS	347,600.00
18-Sep-18	2018	1014	E. N. BEN	E,N.BEN	750,000.00
19-Sep-18	2018	1020	J,B.PAYE	J,B.PAYE	698,000.00
28-Sep-18	2018	1023	S. SUAHA	S. SUAHA	371,140.00
1-Oct-18	2018	1024	J,B.PAYE	J,B.PAYE	347,844.00
5-Oct-18	2018	1025	J,B.PAYE	J. B. PAYE	155,310.00
8-Oct-18	2018	1026	F,SHAMS	F,SHAMS	405,000.00
9-Oct-18	2018	1027	F,C.NYEMAH	F,C.NYEMAH	810,000.00

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19-Oct-18	2018	1029	F,C.NYEMAH	F,C.NYEMAH	410,000.00
19-Oct-18	2018	1030	F,C.NYEMAH	F,C.NYEMAH	172,200.00
23-Oct-18	2018	1031	M,Q.JOE	M,Q.JOE	405,000.00
25-Oct-18	2018	1032	M,Q.JOE	M,Q.JOE	2,769,000.00
26-Oct-18	2018	1034	M,Q.JOE	M,Q.JOE	574,000.00
7-Nov-18	2018	1039	N,N.Z.ASAH	N,N.Z.ASAH	212,000.00
8-Nov-18	2018	197716	N,N.Z.ASAH	N.N.Z.ASAH	402,000.00
28-Nov-18	2018	1050	M. D. JOE	M. D. JOE	350,000.00
17-Dec-18	2018	1054	E.N.BEH	E.N.BEH	1,749,000.00
5-Feb-19	2019	1061	N,N.Z.ASAH	N.N.Z.ASAH	187,000.00
6-Feb-19	2019	1062	J,B.PAYE	J.B.PAYE	821,000.00
18-Feb-19	2019	1063	J,B.PAYE	J.B.PAYE	556,000.00
28-Feb-19	2019	1067	S.SUAH	S.SUAH	240,000.00
28-Feb-19	2019	1066	N,N.Z.ASAH	N.N.Z.ASAH	102,500.00
28-Feb-19	2019	1068	E.N.BEN	E.N.BEN	187,000.00
4-Mar-19	2019	1070	J,B.PAYE	J. B. PAYE	410,000.00
29-Mar-19	2019	1076	E. N. BEN	E. N. BEN	590,400.00
11-Apr-19	2019	1078	J,B.PAYE	J. B. PAYE	774,000.00
22-Apr-19	2019	1082	J,B.PAYE	J. B. PAYE	126,000.00
23-Apr-19	2019	1081	S. SUAH	S. SUAH	211,680.00
24-Apr-19	2019	1084	N.N.Z.ASHA	N.N.Z.ASHA	174,000.00
25-Apr-19	2019	1086	D.TIAH	D.TIAH	168,000.00
29-Apr-19	2019	1092	N.N.Z.ASHA	N.N.Z.ASHA	124,000.00
30-Apr-19	2019	1093	F, C. NYEMAH	F, C. NYEMAH	450,000.00
2-May-19	2019	1096	E.N.BEN	E.N.BEN	126,900.00
9-May-19	2019	1101	M. Q. JOE	M. Q. JOE	296,000.00
13-May-19	2019	1102	D. TIAH	D. TIAH	177,400.00
13-May-19	2019	1103	J,B.PAYE	J. B. PAYE	709,600.00
13-May-19	2019	1105	J,B.PAYE	J. G. PAYE	3,022,500.00
16-May-19	2019	1109	E.N.BEN	E.N.BEN	160,875.00
17-May-19	2019	1110	N,N.Z.ASAH	N. N. Z. ASAH	441,400.00
21-May-19	2019	1111	M. Q. JOE	M. Q. JOE	1,000,000.00
29-May-19	2019	1115	M.Q.JOE	M.Q.JOE	1,000,000.00
30-May-19	2019	1118	E. N. BEN	E. N. BEN	243,000.00
4-Jun-19	2019	1119	D.TIAH SR	D.TIAH SR	180,000.00
5-Jun-19	2019	1120	V. FAYIA	V. FAYIA	114,000.00
10-Jun-19	2019	1123	E.GBAA	E.GBAA	351,000.00
25-Jun-19	2019	1144	D. TIAH	D. TIAH	194,000.00
Sub. Total					28,881,079.15
3-Jul-19	2019	1147	M.Q.JOE	M.Q.JOE	717,500.00
9-Jul-19	2019	1151	E.N.BEN	E.N.BEN	102,500.00
17-Jul-19	2019	1153	P. MULBAH	P. MULBAH	148,000.00

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18-Jul-19	2019	1154	J. DEKERDUDU	J. DEKERDUDU	100,000.00
24-Jul-19	2019	1156	J,B.PAYE	J. B. PAYE	2,401,200.00
24-Jul-19	2019	1157	D. TIAH	D. TIAH	200,000.00
30-Jul-19	2019	1158	J,B.PAYE	J. B. PAYE	2,000,000.00
5-Aug-19	2019	1160	M.P. JOE	M.P. JOE	1,500,000.00
7-Aug-19	2019	1162	J,B.PAYE	J.B. PAYE	210,000.00
12-Aug-19	2019	1163	J,B.PAYE	J. B. PAYE	102,500.00
12-Aug-19	2019	1166	J,B.PAYE	J.B.PAYE	2,500,000.00
13-Aug-19	2019	1165	NORAH Z. Z. ASAH	NORAH Z. Z. ASAH	194,300.00
16-Aug-19	2019	1168	MARTIN.Q.JOE	MARTIN.Q.JOE	2,500,000.00
19-Aug-19	2019	1171	M. Q. JOE	M. Q. JOE	860,000.00
22-Aug-19	2019	1176	MARTIN.Q.JOE	MARTIN.Q.JOE	500,000.00
27-Aug-19	2019	1178	E. N. BEN	E. N. BEN	101,000.00
29-Aug-19	2019	1179	MARTIN.Q.JOE	MARTIN.Q.JOE	500,000.00
6-Sep-19	2019	1182	J. D. DUDU	J. D. DUDU	105,000.00
6-Sep-19	2019	1181	E. N. BEN	E. N. BEN	750,000.00
10-Sep-19	2019	1183	J,B.PAYE	JAMES B.PAYE	1,200,000.00
2-Oct-19	2019	1185	J,B.PAYE	JAMES B PAYE	500,000.00
4-Oct-19	2019	1188	E. N. BEN	E. N. BEN	104,000.00
8-Oct-19	2019	1191	J. D. DEKEH	J. D. DEKEH	104,000.00
8-Oct-19	2019	1192	E. N. BEN	E. N. BEN	500,000.00
11-Oct-19	2019	1196	N,N.Z.ASAH	N, Z. ASAH	129,000.00
17-Oct-19	2019	1198	E. N. BEN	E. N. BEN	126,000.00
18-Oct-19	2019	1199	EZONE INC	EZONE INC	151,200.00
24-Oct-19	2019	1203	J. D. DEKEH	J. D. DEKEH	105,000.00
28-Oct-19	2019	1177	N,N.Z.ASAH	N.N.Z.ASAH	1,548,500.00
28-Oct-19	2019	1204	MARTIN Q. JOE	MARTIN Q. JOE	402,535.00
29-Oct-19	2019	1202	M. A. GARAGE	M. A. GARAGE	118,250.00
1-Nov-19	2019	1206	N,N.Z.ASAH	N. N. Z. ASAH	212,100.00
1-Nov-19	2019	1205	E. N. BEN	E. N. BEN	105,500.00
5-Nov-19	2019	1208	E.N.BEN	E.N.BEN	1,730,000.00
6-Nov-19	2019	1209	J DUDU DEKEH	J DUDU DEKEH	105,000.00
6-Nov-19	2019	1211	J,B.PAYE	J B PAYE	750,000.00
11-Nov-19	2019	1212	J,B.PAYE	J.B.PAYE	1,000,000.00
12-Nov-19	2019	1214	E.N.BEN	E.N.BEN	750,000.00
13-Nov-19	2019	1215	S, SUAHA	S, SUAHA	258,300.00
19-Nov-19	2019	1216	F CHEA	F CHEA	211,000.00
21-Nov-19	2019	1217	J,B.PAYE	J. B. PAYE	530,000.00
22-Nov-19	2019	1223	E. N. BEN	E. N. BEN	130,000.00
17-Apr-20	2020	1230	J,B.PAYE	J. B. PAYE	7,905,600.00
21-Apr-20	2020	1232	N.B.EMMANUEL	N.B.EMMANUEL	400,000.00
4-May-20	2020	1235	P.W.AMOS	P.W.AMOS	1,152,000.00

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5-May-20	2020	1236	E.N.BEN	E.N.BEN	2,047,500.00
18-May-20	2020	1237	D.D.JACOB	D.D.JACOB	118,800.00
19-May-20	2020	1241	L NEYAMENEE	L NEYAMENEE	1,038,000.00
21-May-20	2020	1242	J,B.PAYE	J B PAYE	650,000.00
27-May-20	2020	1244	J,B.PAYE	J B PAYE	1,500,000.00
29-May-20	2020	1245	J,B.PAYE	J B PAYE	412,000.00
8-Jun-20	2020	1246	M. Q. JOE	M. Q. JOE	1,000,000.00
8-Jun-20	2020	1247	J,B.PAYE	J. B. PAYE	3,953,600.00
16-Jun-20	2020	1249	M Q JOE	M Q JOE	1,300,000.00
30-Jun-20	2020	1252	J,B.PAYE	J B PAYE	2,983,000.00
Sub. Total					50,722,885.00
6-Jul-20	2020	1253	D.D.JACOB	D.D.JACOB	138,600.00
13-Jul-20	2020	1255	Q.J.MARTIN	Q.J.MARTIN	650,000.00
21-Jul-20	2020	1256	M Q JOE	M Q JOE	325,000.00
24-Jul-20	2020	1260	H.C.MELVIN	H.C.MELVIN	120,000.00
24-Jul-20	2020	1258	Q.J.MARTIN	Q.J.MARTIN	900,000.00
11-Aug-20	2020	1261	B.P.JAMES	B.P.JAMES	275,000.00
18-Aug-20	2020	1264	J,B.PAYE	J. B. PAYE	1,500,000.00
27-Aug-20	2020	1265	N.B.EMMANUEL	N.B.EMMANUEL	1,025,000.00
9-Sep-20	2020	1267	Q.J.MARTIN	Q.J.MARTIN	600,000.00
17-Sep-20	2020	1268	Q.J.MARTIN	Q.J.MARTIN	1,500,000.00
22-Sep-20	2020	1301	J. Q. MARTIN	J. Q. MARTIN	1,000,000.00
5-Oct-20	2020	1271	Q.J.MARTIN	Q.J.MARTIN	2,500,000.00
7-Oct-20	2020	1272	Q.J.MARTIN	Q.J.MARTIN	1,500,000.00
9-Oct-20	2020	1273	Q.J.MARTIN	Q.J.MARTIN	7,948,800.00
12-Oct-20	2020	1277	N.B.EMMANUEL	N.B.EMMANUEL	1,500,000.00
15-Oct-20	2020	1278	S.JONATHAN	S.JONATHAN	1,000,000.00
16-Oct-20	2020	1279	N.B.EMMANUEL	N.B.EMMANUEL	720,500.00
26-Oct-20	2020	1302	Q.J.MARTIN	Q.J.MARTIN	1,000,000.00
29-Oct-20	2020	1281	W.MARY	W.MARY	104,500.00
19-Nov-20	2020	1284	OSCENTINO LINK	OSCENTINO LINK	124,100.00
20-Nov-20	2020	1286	J,B.PAYE	J B PAYE	875,000.00
26-Nov-20	2020	1287	Q.J.MARTIN	Q.J.MARTIN	6,306,000.00
10-Dec-20	2020	1289	B.P.JAMES	B.P.JAMES	585,000.00
11-Dec-20	2020	1290	K.C.FESTUS	K.C.FESTUS	146,200.00
11-Dec-20	2020	1292	Q.J.MARTIN	Q.J.MARTIN	1,050,000.00
14-Dec-20	2020	1293	M. Q. JOE	M. Q. JOE	500,000.00
17-Dec-20	2020	1294	Q.J.MARTIN	Q.J.MARTIN	100,000.00
22-Dec-20	2020	1295	Q.J.MARTIN	Q.J.MARTIN	5,000,000.00
23-Dec-20	2020	1297	M.LUCY	M.LUCY	107,100.00
30-Dec-20	2020	1298	B.P.JAMES	B.P.JAMES	133,000.00
4-Jan-21	2021	1299	B.P.JAMES	B.P.JAMES	180,000.00

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25-Jan-21	2021	1308	F. K. CHEA	F. K. CHEA	110,500.00
27-Jan-21	2021	1306	E,N.BEN	E,N.BEN	392,000.00
2-Feb-21	2021	1311	N.B.EMMANUEL	N.B.EMMANUEL	720,000.00
3-Feb-21	2021	1313	B.P.JAMES	B.P.JAMES	157,600.00
10-Feb-21	2021	1314	M Q JOE	M Q JOE	24,680,000.00
12-Feb-21	2021	1317	K.C.FESTUS	K.C.FESTUS	203,200.00
12-Feb-21	2021	1316	N.LUARD	N.LUARD	262,500.00
9-Mar-21	2021	1320	J,B.PAYE	james B PAYE	1,000,000.00
12-Mar-21	2021	1321	J,B.PAYE	J B PAYE	1,348,000.00
22-Mar-21	2021	1323	E N BEN	E N BEN	11,486,000.00
1-Apr-21	2021	1324	T.MOHAMMED	T.MOHAMMED	210,000.00
1-Apr-21	2021	1325	J,B.PAYE	B.P.JAMES	623,000.00
13-Apr-21	2021	1328	z.a.norah	z.a.norah	175,000.00
13-Apr-21	2021	1332	N.B.EMMANUEL	N.B.EMMANUEL	525,000.00
16-Apr-21	2021	1334	MAGDALENE P. BIS MARCK	MAGDALENE P. BIS MARCK	206,400.00
19-Apr-21	2021	1336	N.B.EMMANUEL	N.B.EMMANUEL	692,000.00
19-Apr-21	2021	1335	B.P.JAMES	B.P.JAMES	21,575,000.00
23-Apr-21	2021	1337	N.B.EMMANUEL	N.B.EMMANUEL	4,653,813.80
5-May-21	2021	1338	N,N.Z.ASAH	Norah Z Asah	430,000.00
10-May-21	2021	1339	B.P.JAMES	B.P.JAMES	12,542,990.00
9-Jun-21	2021	1341	E. N. BEN	E. N. BEN	2,002,000.00
18-Jun-21	2021	1342	B.P.JAMES	B.P.JAMES	1,750,000.00
Sub. Total					125,158,803.80
7-Jul-21	2021	1346	K.C. FESTUS	K.C. FESTUS	268,600.00
23-Jul-21	2021	1350	E JARWLEY	E JARWLEY	259,500.00
6-Aug-21	2021	1401	K.C.FESTUS	K.C.FESTUS	302,720.00
6-Aug-21	2021	1402	M.G. JEREMIAH	M.G. JEREMIAH	261,000.00
23-Aug-21	2021	1406	E JARWLEY	E JARWLEY	156,565.00
6-Sep-21	2021	1410	E N BEN	E N BEN	161,600.00
10-Sep-21	2021	1413	B.P. JAMES	B.P. JAMES	264,000.00
20-Sep-21	2021	1417	E N BEN	E N BEN	157,000.00
18-Oct-21	2021	1420	E N BEN	E N BEN	416,670.00
26-Oct-21	2021	1424	J,B.PAYE	J B PAYE	2,818,000.00
5-Nov-21	2021	1429	L.NEYAMENEE	L.NEYAMENEE	598,625.00
5-Nov-21	2021	1451	E.N.BEN	E.N.BEN	169,800.00
9-Nov-21	2021	1430	L NEYAMENEE	L NEYAMENEE	275,200.00
14-Dec-21	2021	1432	E.N.BEN	E.N.BEN	2,822,465.00
Sub. Total					8,931,745.00
31-Jan-22	2022	1452	E. N. BEN	E. N. BEN	1,000,000.00
1-Feb-22	2022	1453	E GBAA	E GBAA	273,600.00
1-Feb-22	2022	1454	E. N. BEN	E. N. BEN	528,650.00
14-Mar-22	2022	1434	M. Q. JOE	M. Q. JOE	1,518,000.00

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7-Apr-22	2022	1435	N,N.Z.ASAH	N Z. Asah	249,000.00
20-Apr-22	2022	1456	J MART INC	J MART INC	389,928.00
29-Apr-22	2022	1458	M M. Gray	M M. Gray	150,000.00
9-May-22	2022	1459	E N. Ben	E N. Ben	3,662,150.00
18-May-22	2022	1462	E N Saad	E N Saad	170,500.00
20-May-22	2022	1464	M Q Joe	M Q Joe	780,000.00
25-May-22	2022	1465	M. Q. JOE	M. Q. JOE	780,000.00
26-May-22	2022	1466	M Q Joe	M Q Joe	1,800,000.00
15-Jun-22	2022	1437	M. Q. JOE	M. Q. JOE	2,000,000.00
15-Jun-22	2022	1436	M. Q. JOE	M. Q. JOE	1,095,000.00
16-Jun-22	2022	1439	M Q Joe	M Q Joe	543,500.00
20-Jun-22	2022	1440	M Q Joe	M Q Joe	1,894,375.00
21-Jun-22	2022	1441	M. Q. JOE	M. Q. JOE	1,054,000.00
28-Jun-22	2022	1443	M. Q. JOE	M. Q. JOE	471,000.00
8-Jul-22	2022	1448	E N. Ben	E N. Ben	6,017,000.00
8-Jul-22	2022	1450	M. Q. JOE	M. Q. JOE	1,500,000.00
19-Jul-22	2022	1553	M Q JOE	M Q JOE	3,000,000.00
2-Aug-22	2022	1556	E. N. BEN	E. N. BEN	120,000.00
3-Aug-22	2022	1557	M. Q. JOE	M. Q. JOE	800,000.00
11-Aug-22	2022	1558	Q. R. SWEN	Q. R. SWEN	138,465.00
12-Aug-22	2022	1561	E. N. BEN	E. N. BEN	7,352,808.00
12-Aug-22	2022	1562	B. GARNASON	B. GARNASON	157,000.00
12-Aug-22	2022	1563	J,B.PAYE	J. B. PAYE	800,000.00
19-Aug-22	2022	1566	E. N. BEN	E. N. BEN	1,161,000.00
19-Aug-22	2022	1564	M. Q. JOE	M. Q. JOE	1,106,000.00
23-Aug-22	2022	1568	E. N. BEN	E. N. BEN	158,000.00
29-Aug-22	2022	1569	B. E. GARNASON	B. E. GARNASON	314,000.00
31-Aug-22	2022	1570	J,B.PAYE	J B. PAYE	1,877,504.00
31-Aug-22	2022	1573	M. Q. JOE	M. Q. JOE	165,000.00
31-Aug-22	2022	1572	M. Q. JOE	M. Q. JOE	790,000.00
2-Sep-22	2022	1574	D. F. TOWEE	D. F. TOWEE	367,672.00
2-Sep-22	2022	1575	Q. R. SWEN	Q. R. SWEN	290,320.00
5-Sep-22	2022	1579	J,B.PAYE	J. B. PAYE	156,000.00
22-Sep-22	2022	1582	M. Q. JOE	M. Q. JOE	2,260,000.00
22-Sep-22	2022	1581	J,B.PAYE	J B. PAYE	5,301,000.00
10-Oct-22	2022	1588	M Q JOE	M Q JOE	1,150,000.00
13-Oct-22	2022	1590	M Q Joe	M Q Joe	474,000.00
18-Oct-22	2022	1595	M. Q. JOE	M. Q. JOE	126,400.00
31-Oct-22	2022	1596	M Q JOE	M Q JOE	4,746,482.00
23-Nov-22	2022	1600	M. Q. JOE	M. Q. JOE	4,746,482.00
Sub. Total					63,434,836.00
5-Jan-23	2023	1467	M. Q. JOE	M. Q. JOE	1,931,616.00

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5-Jan-23	2023	1652	M. Q. JOE	M. Q. JOE	1,800,000.00
1-Feb-23	2023	1655	M.Q.JOE	M.Q.JOE	38,877,500.00
1-Feb-23	2023	1654	M.Q.JOE	M.Q.JOE	38,877,500.00
1-Feb-23	2023	1653	M.Q.JOE	M.Q.JOE	38,877,500.00
6-Feb-23	2023	1656	M.Q.JOE	M.Q.JOE	46,653,000.00
15-Feb-23	2023	1658	M. Q. JOE	M. Q. JOE	842,100.00
16-Feb-23	2023	1659	M. Q. JOE	M. Q. JOE	1,777,600.00
22-Feb-23	2023	1660	D. M. VAH	D. M. VAH	230,000.00
24-Feb-23	2023	1661	M. Q. JOE	M. Q. JOE	1,768,000.00
16-Mar-23	2023	1601	M. Q. JOE	M. Q. JOE	3,000,000.00
21-Mar-23	2023	1602	M. Q. JOE	M. Q. JOE	785,000.00
31-Mar-23	2023	1662	M. Q. JOE	M. Q. JOE	500,000.00
6-Apr-23	2023	1603	N,N.Z.ASAH	N. Z. ASAH	400,000.00
7-Apr-23	2023	1605	N,N.Z.ASAH	N. Z. ASAH	5,610,000.00
25-Apr-23	2023	1663	M. Q. JOE	M. Q. JOE	6,305,000.00
25-Apr-23	2023	1664	M. Q. JOE	M. Q. JOE	6,384,000.00
9-Jun-23	2023	1665	M. Q. JOE	M. Q. JOE	2,000,000.00
14-Jun-23	2023	1488	M. Q. JOE	M. Q. JOE	1,800,000.00
10-Jul-23	2023	1666	L. MILLER	L. MILLER	500,000.00
12-Jul-23	2023	1667	M. Q. JOE	M. Q. JOE	3,000,000.00
12-Jul-23	2023	1668	M. Q. JOE	M. Q. JOE	3,195,000.00
14-Jul-23	2023	1669	M. Q. JOE	M. Q. JOE	800,000.00
18-Jul-23	2023	1671	M. Q. JOE	M. Q. JOE	5,000,000.00
27-Jul-23	2023	1672	M. Q. JOE	M. Q. JOE	2,000,000.00
27-Jul-23	2023	1673	M. Q. JOE	M. Q. JOE	5,000,000.00
14-Aug-23	2023	1675	M. Q. JOE	M. Q. JOE	7,000,000.00
22-Aug-23	2023	1469	M. Q. JOE	M. Q. JOE	25,000,000.00
22-Aug-23	2023	1470	M. Q. JOE	M. Q. JOE	25,000,000.00
11-Sep-23	2023	1471	M. Q. JOE	M. Q. JOE	7,000,000.00
26-Sep-23	2023	1676	R. W. FEAHN	R. W. FEAHN	170,100.00
27-Sep-23	2023	1674	M. Q. JOE	M. Q. JOE	1,000,000.00
6-Oct-23	2023	1606	M. Q. JOE	M. Q. JOE	50,000,000.00
13-Oct-23	2023	1607	L. MILLER	L. MILLER	1,408,590.00
24-Oct-23	2023	1677	L. MILLER	L. MILLER	2,000,000.00
24-Oct-23	2023	1678	L. MILLER	L. MILLER	2,128,000.00
3-Nov-23	2023	1679	L. MILLER	L. MILLER	1,200,000.00
9-Nov-23	2023	1681	L. MILLER	L. MILLER	1,200,000.00
10-Nov-23	2023	1472	L. MILLER	L. MILLER	1,500,000.00
20-Nov-23	2023	1473	L. MILLER	L. MILLER	1,500,000.00
8-Dec-23	2023	1474	L. MILLER	L. MILLER	800,000.00
Sub-Total					344,820,506.00
Grand Total					621,949,854.95

Appendix 2: EPS Employees Development Funds

Trans Date	Value Date	Description	Amount US\$
26-Jan-22	26-Jan-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
27-Jan-22	27-Jan-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	800.00
28-Jan-22	2-Jan-28	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
31-Jan-22	29-Jan-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
31-Jan-22	30-Jan-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
31-Jan-22	31-Jan-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
1-Feb-22	1-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
2-Feb-22	2-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
3-Feb-22	3-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
4-Feb-22	4-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
7-Feb-22	5-Feb-22	SBW/UTU/AGATHA N. SAYEE/E.P.S EMPLOYEES DEVELOPMEN	1,000.00
7-Feb-22	6-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
7-Feb-22	7-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
8-Feb-22	8-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
9-Feb-22	9-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
10-Feb-22	10-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
11-Feb-22	11-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
12-Feb-22	12-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
14-Feb-22	12-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
14-Feb-22	14-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
14-Feb-22	14-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
15-Feb-22	15-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
16-Feb-22	16-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
17-Feb-22	17-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
18-Feb-22	18-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
21-Feb-22	19-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
21-Feb-22	20-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
22-Feb-22	22-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
23-Feb-22	23-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
24-Feb-22	24-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
25-Feb-22	25-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
26-Feb-22	26-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
28-Feb-22	27-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
28-Feb-22	28-Feb-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
1-Mar-22	1-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
2-Mar-22	2-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
3-Mar-22	3-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
4-Mar-22	4-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
7-Mar-22	5-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
7-Mar-22	6-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
7-Mar-22	7-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
8-Mar-22	8-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
10-Mar-22	9-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00

Trans Date	Value Date	Description	Amount US\$
10-Mar-22	10-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
11-Mar-22	11-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
14-Mar-22	12-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
14-Mar-22	13-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
14-Mar-22	14-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
16-Mar-22	15-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
16-Mar-22	16-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
16-Mar-22	16-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
17-Mar-22	17-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
18-Mar-22	18-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
21-Mar-22	19-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
21-Mar-22	20-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
21-Mar-22	21-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
22-Mar-22	22-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
23-Mar-22	23-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
24-Mar-22	24-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
25-Mar-22	25-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
26-Mar-22	26-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
28-Mar-22	27-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
28-Mar-22	28-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
29-Mar-22	29-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
30-Mar-22	30-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
31-Mar-22	31-Mar-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
31-Mar-22	1-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
4-Apr-22	2-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
4-Apr-22	3-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
4-Apr-22	4-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
5-Apr-22	5-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
6-Apr-22	6-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
11-Apr-22	8-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
11-Apr-22	9-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
11-Apr-22	10-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
12-Apr-22	12-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
13-Apr-22	13-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
14-Apr-22	14-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
15-Apr-22	15-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
18-Apr-22	16-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
18-Apr-22	17-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
18-Apr-22	18-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
19-Apr-22	19-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
20-Apr-22	20-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
21-Apr-22	21-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
22-Apr-22	22-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00

Trans Date	Value Date	Description	Amount US\$
25-Apr-22	23-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
25-Apr-22	24-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
25-Apr-22	25-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
26-Apr-22	26-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
27-Apr-22	27-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
28-Apr-22	28-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
29-Apr-22	29-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
29-Apr-22	30-Apr-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
2-May-22	1-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
2-May-22	2-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
3-May-22	3-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
4-May-22	4-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
5-May-22	5-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
6-May-22	6-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
9-May-22	7-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
9-May-22	8-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
9-May-22	9-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
10-May-22	10-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
11-May-22	11-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
12-May-22	12-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
16-May-22	13-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
16-May-22	14-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
16-May-22	15-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
17-May-22	17-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
18-May-22	18-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
19-May-22	19-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
20-May-22	20-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
23-May-22	21-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
23-May-22	22-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
23-May-22	23-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
25-May-22	25-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
26-May-22	26-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
27-May-22	27-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
28-May-22	28-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
29-May-22	29-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
30-May-22	30-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
30-May-22	29-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
30-May-22	30-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
30-May-22	31-May-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
31-May-22	1-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
31-May-22	1-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
2-Jun-22	2-Jun-22	SBW/UTU/AGATHA N. SAYEE/E.P.S EMPLOYEES DEVELOPMEN	1,000.00
3-Jun-22	3-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00

Trans Date	Value Date	Description	Amount US\$
6-Jun-22	4-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
6-Jun-22	5-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
6-Jun-22	6-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
7-Jun-22	7-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
8-Jun-22	8-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
9-Jun-22	9-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
10-Jun-22	10-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
13-Jun-22	12-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
13-Jun-22	13-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
15-Jun-22	15-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
17-Jun-22	17-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
20-Jun-22	18-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
20-Jun-22	20-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
20-Jun-22	18-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
20-Jun-22	20-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
21-Jun-22	21-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
22-Jun-22	22-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
23-Jun-22	23-Jun-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
7-Jul-22	7-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
8-Jul-22	8-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
11-Jul-22	11-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
12-Jul-22	12-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
13-Jul-22	13-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
14-Jul-22	14-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
18-Jul-22	17-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
19-Jul-22	19-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
19-Jul-22	22-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
20-Jul-22	20-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
21-Jul-22	21-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
22-Jul-22	22-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
25-Jul-22	23-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
25-Jul-22	24-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
25-Jul-22	25-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
29-Jul-22	29-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
1-Aug-22	31-Jul-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
4-Aug-22	4-Aug-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
5-Aug-22	5-Aug-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	500.00
25-Aug-22	25-Aug-22	LEO/SBW/UTU/JAMES E. G. HELB/E.P.S EMPLOYEES DEVEL	540.00
5-Sep-22	3-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
5-Sep-22	4-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
6-Sep-22	6-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
7-Sep-22	7-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
8-Sep-22	8-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00

Trans Date	Value Date	Description	Amount US\$
9-Sep-22	9-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
12-Sep-22	10-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
12-Sep-22	12-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
13-Sep-22	13-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
14-Sep-22	14-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
15-Sep-22	15-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
16-Sep-22	16-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
19-Sep-22	17-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
19-Sep-22	19-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	290.00
19-Sep-22	19-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	500.00
26-Sep-22	26-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
27-Sep-22	27-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
28-Sep-22	28-Sep-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
30-Sep-22	1-Oct-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
3-Oct-22	2-Oct-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
4-Oct-22	4-Oct-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
6-Oct-22	6-Oct-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
11-Oct-22	11-Oct-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
12-Oct-22	12-Oct-22	SBW/UTU/AGATHA N SAYEE/E.P.S EMPLOYEES DEVELOPMENT	1,000.00
Total			188,630.00

Appendix 3: Payroll Deductions from Suspended and AWOL Agents (Administrative Cuts)

Date	Description	Check number	Amount US\$
16-Mar-22	PMT ALEXANDER T. TOGBA	407569	25,868.00
3-Aug-22	PMT ALEXANDER T TOGBA	407571	3,915.00
8-Sep-22	PMT ALEXANDER T TOGBA	437541	1,853.00
9-Sep-22	PMT PHILIP G NMAH	437585	350.00
11-Oct-22	PMT ALEXANDER T TOGBA	437595	4,763.00
11-Oct-22	PMT FORKPAH S YOGIE	437543	1,500.00
22-May-23	PMT EMMANUEL P. WISSEH	437544	12,395.00
19-Sep-23	PMT ALEXANDER TOGBA	437546	50,000.00
14-Oct-22	PMT EMMANUEL P. WISSEH	437600	406.00
17-Oct-22	PMT NYANTEE NAH JUNIOR	437598	860.00
19-Oct-23	PMT BEJOE NYENFUEH	437545	1,500.00
19-Oct-23	PMT ALEXANDER T TOGBA	443401	1,500.00
26-Oct-23	PMT ALEXANDER T TOGBA	443402	11,000.00
8-Nov-23	PMT ALEXANDER T TOGBA	481876	6,250.00
4-Dec-23	PMT EMMANUEL PC WISSEH	481877	3,200.00
21-Dec-23	PMT EMMANUEL P WISSEH	443406	1,500.00
Total			126,860.00

Appendix 4: Fixed Assets Management

No	Mo del	YR PUR	Vehicle s plates #	Color	Chassis Numbers	Make	GSA Cod e	Engine Number	Assignee s	Condition(s)
1.	202	202	EPS-66	Black	JTEEB71J40F022074	Land	GSA-	NA	U-1	Good

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No	Model	YR PUR	Vehicle s plates #	Color	Chassis Numbers	Make	GSA Code	Engine Number	Assignees	Condition(s)
	2	3				Cruiser Jeep	EPS-03-5		DETAIL	
2.	2022	2023	EPS-67	Black	JTEEB71J40F022091	Land Cruiser Jeep	GSA-EPS-03-7	NA	U-1 DETAIL	Good
3.	2022	2023	EPS-68	Black	JTEEB71J60F022075	Land Cruiser Jeep	GSA-EPS-03-6	NA	U-1 DETAIL	Good
4.	2022	2023	EPS-74	Black	JTERB71J40F021508	Land Cruiser Jeep	GSA-EPS-03-8	NA	U-1 DETAIL	Good
5	2022	2023	EPS-90	Black	JTEEB71J70F022005	Land Cruiser Jeep	GSA-EPS-03-9	NA	E-Cat U-1 DETAIL	Good
6.	2022	2023	EPS-96	Black	JTERB71J90F021522	Land Cruiser Jeep	GSA-EPS-03-11	NA	U-2 DETAIL	Good
7	2022	2023	EPS-97	Black	JTEEB71J60F022108	Land Cruiser Jeep	GSA-EPS-03-3	NA	U-2 DETAIL	Good
8.	2022	2023	EPS-62	Black	JTERB71X0F019181	Land Cruiser Jeep	GSA-EPS-03-2	NA	U-2 DETAIL	Good
9.	2022	2023	EPS-50	Black	JTEEB71J80F022076	Land Cruiser Jeep	GSA-EPS-03-1	NA	U-50/ Current Director	Good
10.	2022	2023	EPS-92	Black	JTEEB71J40F022009	Land Cruiser Jeep	NA	Director Office	HQ	Good
11.	2022	2023	N/A	Black	JTEEB71J00F022007	Land Cruiser Jeep	NA	Director Office	HQ	Good
12.	2022	2023	EPS-76	Black	JTEB171J30B062733	Land Cruiser Pick-Up	GSA-EPS-05-1	NA	Motor Pool Section Tommy	Good
13.	2022	2023	EPS-51	Black	JTEEB71J30F022051	Land Cruiser Jeep	GSA-EPS-03-4	Asst. Dir/ ADm/Ops	U-51	Good
14.	2022	2023	No plate	Black	N/A	Land Cruiser Jeep	NA	N/A	N/A	Good
15.	2020	2021	Former EPS-51	Black	JTEEB71X0F011137	Land Cruiser Jeep	NA	Presidential Detail	AIC	Good
16.	2020	2021	EPS-60	Black	JTEEB71X0F011027	Land Cruiser Jeep	NA	Frederick Sako	Former U-54/D	Good
17.	2019	2020	EPS-78	Sky & Navy blue	JTEEB71JX0F004047	Land Cruiser Jeep	NA	Vice President Detail	U-2 DETAIL	Fairly Good
18.	2020	2021	EPS-75	Black	JTERB71J60F010347	Land Cruiser Jeep	NA	Director Office/ Former E –CAT	HQ	Fairly Good
19.	2019	2020	EPS-77	Sky & Navy blue	JTEEB7150F004022	Land Cruiser Jeep	NA	Jewel Howard	Motor Pool Garage	Fairly Good

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No	Model	YR PUR	Vehicle s plates #	Color	Chassis Numbers	Make	GSA Code	Engine Number	Assignees	Condition(s)
20.	2020	2021	EPS-86	Sky & Navy blue	JTGJS02P05040317	Toyota Hiace Bus	NA	Post Equipment	EPS Employee	Fairly Good
21.	2020	2021	EPS-85	Sky & Navy blue	JTGJS02P505040315	Toyota Hiace Bus	NA	Post equipment	Motor Pool Garage	Fairly Good
22.	2020	2021	EPS-87	Sky & Navy blue	JTGJS02P205040322	Toyota Hiace Bus	NA	P E	Motor Pool Garage	Fairly Good
23.	2018	2020	EPS-64	Sky & Navy blue	JTEEB71J60F004143	Land Cruiser Jeep	NA	President Detail	U-1 DETAIL	Fairly Good
24.	2020	2021	EPS-72	Black	JTEEB71JX0F010560	Land Cruiser Jeep	NA	President Advance Team	U-1 DETAIL	Fairly Good
25.	2020	2021	Former EPS-80	Black	JTEEB71X0F011054	Land Cruiser Jeep	NA	SA / Director Erasmus Johnson	U-50/SA	Fairly Good
26.	2018	2019	Former EPS-65	Black	JTEEB71J20F005760	Land Cruiser Jeep	NA	Director /	HQ	Fairly Good
27.	N/A	N/A	EPS-Truck	Sky & Navy blue	N/A	Volvo	NA	Logistics	Motor Pool Garage	Fairly Good
							NA			
28.	2018	2019	Former EPS-67	Black	JN8FY1NY8KX030322	Nissan Safari Jeep	NA	President Detail	Motor Pool Garage	Fairly Good
29.	2018	2019	Former EPS-68	Black	JN8FY1NY8KX030301	Nissan Safari Jeep	NA	Former President detail	Motor Pool Garage	Fairly Good
30.	2020	2021	Former EPS-50	Black	JN1TANY6220110434	Nissan Patrol Jeep	NA	U-50 Back-up/ Trokon	HQ	Fairly Good
31.	2022	2023	EPS-79	Black	JTEEB71JX0F010009	Land Cruiser Jeep	NA		First Lady Detail	Fairly Good
32.	2020	2021	EPS-73	Black	JTEEB71X0F010347	Land Cruiser Jeep	NA	President Advance Team	Presently in Rivercess	Not Seen
33.	2019	2021	EPS-98	Black	JN8FY1NY3KX039414	Nissan Safari Jeep	NA	Vice President Detail	U-2 DETAIL	Not Seen
34.	2015	2016	EPS-82	Black	N/A	Nissan Patrol Jeep	NA	Nelly Saye	Former President detail	Not Seen
35.	N/A	N/A	EPS-94	Red & White	N/A	Land Cruiser Jeep	NA	Richard Swen	Ambulance U-1 DETAIL	Not seen
36.	2016	2017	EPS-93	Black	JTEBB71J104319589	Land Cruiser Jeep	NA	Nelson	Logistics Section	Non-functional
37.	2018	2019	Former U-54	Black	N/A	Nissan Safari Jeep	NA	Former U-54	Motor Pool Garage	Non-functional
38.	2016	2017	EPS-89	Black	JTERB71J400077122	Land Cruiser Jeep	NA	Metal Dector Unit	Motor Pool Garage	Non-Functional

No	Model	YR PUR	Vehicle s plates #	Color	Chassis Numbers	Make	GSA Code	Engine Number	Assignees	Condition(s)
39.	2018	2019	Former EPS-66	Black	JN8FY1NY8KX0330419	Nissan Safari Jeep	NA	President Detail	Motor Pool Garage	Non-functional
40.	2016	2017	PC-23999	Black	JN1TESY61Z0573894	Nissan Patrol Jeep	NA	Edward K. Dawolo	Intelligent Unit	Non-functional
41.		N/A	N/A	Green	VAGSA412171790JY2	Mercedes Ben Jeep	NA	E -CAT	Motor Pool Garage	Non-functional
42.	N/A	N/A	EPS-33	Black	5GRGN23U26H111507	Hummel	NA	Communication	Motor Pool Garage	Non-functional
43.	2014	2015	Former EPS-96	Black	JTERB71J3X00083952	Land Cruiser Jeep	NA	Former VP /Jewel	Motor Pool Garage	Scrap

Baggage Scanner

#	Description of Assets	Date of purchase	Cost	Depreciation	Accumulated depreciation	Net book value	code	Location	Condition
1	X – Ray Baggage Scanner(5030B)	N/A	N/A	Ver: V1.1201905-1 (c) FJWX	N/A	N/A	N/A	Garage	Good
2	X – Ray Baggage Scanner(5030B)	N/A	N/A	Ver: V1.1201905-1 (c) FJWX	N/A	N/A	N/A	Garage	Good

Appendix 5a: Foreign Travels US\$

Date	Payee	Description	Ref.	Amount US\$
10-Sep-18	James B. Paye	FDSA to agents traveling to Sierra Leone & Ghana	448	12,560.00
11-Sep-18	Porte K. Jartoe	FDSA to agents traveling to China for Training	449	2,000.00
18-Sep-18	Boris Kpadeh	FDSA for EPS agent traveling to Mauritius for training	452	1,000.00
20-Sep-18	Derek Momo	FDSA for two EPS agent traveling to China for training	455	2,000.00
11-Oct-18	CBL Check Deposit	FDSA for Jimama Gbanjah, Andrew koinah, and Andrew Paye who travelled to Ghana Reinbursement payment	1976, 195, & 1974	5,259.00
19-Oct-18	Emmanuel N. Ben	FDSA to EPS agents traveling to Bostwana	469	2,500.00
13-Dec-18	James B. Paye	FDSA in favor of EPS agents to ravelin o Moracco	527	7,000.00
18-Mar-19	Jackson Nagbe	FDSA	605	1,000.00
12-Mar-19	James B. Paye	DDSA	596	3,522.00
21-Apr-19	Emmanuel N. Ben	DDSA	619	1,550.00
3-Mar-20	James b paye	FDSA for two EPS officers traveling	730	1,000.00

Date	Payee	Description	Ref.	Amount US\$
		to Eghpt, Cairo		
10-Mar-20	Emmanuel N.Ben	FDSA for two EPS officers traveling to Eghpt, Cairo	733	1,000.00
27-Mar-20	Emmanuel N. Ben	FDSA represents stipen for two EPS officers in Freetown	741	1,000.00
8-Jun-20	Emmanuel N.Ben	Represents FDSA as upkeep for 6 EPS Agts who are undergoing training in Egypt	763	1,800.00
4-Jan-21	James S. Paye	Represent Incidental Allowance in favor of the EPS Director (FDSA)	804	1,000.00
February 28, 2022	Emmanuel N. Ben	FDSA/ foreign daily subsistence allowance to Egypt for 4 EPS Agts.	928	2,220.00
12/6/2023	R Togba	FDSA	00001125	2,163.00
Total				48,574.00

Appendix 5b: Domestic Travels

Date	Payee	Description	Ref.	Amount L\$
13-Jul-18	Martin Q. Joe	FDSA to EPS agents traveling to Abuja, Nigeria with the Vice President of Liberia	990	498,000.00
19-Oct-18	Felix C. Nyemah	FDSA to EPS agents traveling to Bostwana	1029	410,000.00
18-Jul-18	Martin Q. Joe	DDSA for two finance officers to Gbarnga, Bong County for Workshop.	989	42,000.00
25-Jul-18	Norah N. Z. Asah	DDSA for EPS Agents traveling with U-1 to Bomi Co. for an official working visit	992	222,795.00
25-Jul-18	James B. Paye	DDSA for EPS Agents traveling to Lome, Togo.	993	502,080.00
27-Jul-18	Martin Q. Joe	DDSA for EPS agents traveling to Bong county with the Vice President from July 27 - Aug. 2, 2018	996	1,155,000.00
Aug. 7, 2019	Emmanuel N. Ben	DDSA for EPS agents traveling to Gbarnga, Bong county with U-2 .	1003	667,000.00
Aug. 17, 2018	Martin Q. Joe	DDSA for agents On the first Lady detail traveling to Grand Bassa County	1012	261,185.00
12-Sep-18	Emmanuel N. Ben	DDSA for EPS agents travling to Gbarnga Bong County	1014	750,000.00
19-Oct-18		DDSA to EPS Agents traveling to Gbarnga, Bong County	1030	172,200.00
7-Nov-18	Norah N. Z. Asah	DDSA for EPS Agents traveling to Kakata, Margibi County	1039	212,000.00
8-Nov-18	Norah N. Z. Asah	DDSA for EPS Agent traveling to Kakata, Margibi County	1042	402,000.00
14-Dec-18	Emmanuel N. Ben	DDSA	1054	1,749,000.00
5-Feb-19	James B. Paye	DDSA		821,000.00
15-Feb-19	James B. Paye	DDSA		556,000.00
26-Aug-19	Norah N. Z. Asah	Represent DDSA	1177	1,548,500.00
21-Oct-20	James B. Paye	Represent DDSA for the first Lady of thr Repulic of Liberiato Bong Co.	1280	73,000.00

Date	Payee	Description	Ref.	Amount L\$
11-Nov-20	Martin Q. joe	Represent DDSA 4 Eps Agts who are to travel in advance with president to Grand bassa, Bomi and Nimba counties From Nov 26 2020 to Dec 3 2020	1287	6,306,000.00
1-Feb-21	Emmanuel N.Ben	Represent DDSA in Favor of Eps Agts who travel to Gbarnga Bong Coonty with unit 2.	1311	720,000.00
10-Feb-21	Martin Q. Joe	Represent DDSA in Favor of Eps Agents	1314	24,680,000.00
12-Mar-21	James B. Paye	Represent DDSA for EPS Agents who are to travel with unit-1 to margibi county	1321	1,348,000.00
22-Mar-21	Emmanuel N.Ben	Represents DDSA for the presidential counties tour	1323	11,486,000.00
20-Apr-21	Emmanuel N.Ben	DDSA 4 the EPS Director, Asst Dir, n Agts who are traving in advance wite U-1 for the 3rd phase of the county tour	1337	4,653,813.80
10-May-21	James B. Paye	DDSA 4 the EPS Director, Asst Dir, n Agts who are traving in advance wite U-1 for the county tour to lofa n sinoe	1339	12,542,990.00
9-Jun-21	Emmanuel N. Ben	DDSA for EPS Agts who travel with Unit 1 to Lofa county	1341	2,002,000.00
5-Nov-21	Luard Neyamenee	DDSA in favor of Vice President Office Agents to Gbarnga	1429	598,625.00
March 14, 2022	Martin Q. Joe	DDSA for EPS Agts who travel to Buchana, Grand Basss County	1434	1,518,000.00
April 7, 2022	Nora Z. Asah	DDSA	1435	249,000.00
May 9, 2022	Emmanuel N. Ben	DDSA for EPS Agts assigned to U-2 detail on a trip to Gbanga Bong County	1459	3,662,150.00
June 21, 2022	Martin Q. Joe	DDSA payment for Agts who travel with U-1 to Buchana Grand Bassa County	1441	1,054,000.00
July 8, 2022	Emmanuel N. Ben	DDSA for Eps Director and Agts that travel in advanve to Ganta- Nimba county with the president for cabinet retreat	1448	6,017,000.00
July 19, 2022	Martin Q. Joe	DDSA for covert Agts	1553	3,000,000.00
August 12, 2022	Emmanuel N. Ben	DDSA for EPS Agts who are traveling with unit one on a tour within Montserrado	1561	7,352,808.00
August 30, 2022	James B. Paye	DDSA payment for EPS Agts who travel in advance with U-2 to Gbarnga city, Bong County .	1970	1,877,504.00
Sept 22, 2022	J. B. Paye	Payment represents DDSA for EPS Agents who travel with U-2	1581	5,301,000.00
January 5, 2023	Martain Q. Joe	payment represent DDSA in favor of Agts who travel with U-1 for the 100 bed rooms deligation in Gbarpolu.	1467	1,931,616.00
Feburary 24, 2023	Martain Q. Joe	payment for DDSA in favor of Eps Agts who acompany U-2 to Grand bassa & Rivercess.	1661	1,768,000.00
April 5, 2023	Nora Z. Asah	DDSA	1605	5,610,000.00
April 24, 2023	Martain Q. Joe	DDSA for Eps Agts who travel with U-2 to Bong, Nimba, Lofa & Gbarpolu counties.	1663	6,305,000.00
April 24, 2023	Martain Q. Joe	Eps Agts DDSA to Buchana, Grand Bassa county for cabinet retreat.	1664	6,384,000.00

Date	Payee	Description	Ref.	Amount L\$
July 12, 2023	Martain Q. Joe	Payment represents DDSA for EPS agents who travel with U-2	1667	3,000,000.00
July 18, 2023	Martain Q. Joe	DDSA for Eps Agts who travel with U-2 to Nimba county.	1671	5,000,000.00
July 27, 2023	Martain Q. Joe	payment represent DDSA in favor of Eps Agts who travel with U-1 to Buchanan.	1672	2,000,000.00
September 11, 2023	Martain Q. Joe	Payment represents DDSA for EPS agents who travel to Gbarnga, Bong County with U-2	1471	7,000,000.00
October 6, 2025	Martain Q. Joe	DDSA in favor of EPS Agents who travel with U-1 on a campaign tour	1606	50,000,000.00
Total				193,409,266.80

Appendix 6: Employees Lack Basic Police and VIP Training

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	DOE
1	418499	Abdullah		Bah	M	Operative	11/9/2019
2	422799	Agnes	M.	Brown	F	Operative	9/22/2020
3	435205	Aking	P.	Wallace	M	Operative	11/2/2023
4	418429	Alex	W.	Sarkor	M	Operative	4/1/2019
5	422837	Alex		Dolo	M	Operative	9/22/2020
6	428363	Alicia	L.	Macintosh	F	Operative	9/16/2021
7	422789	Alieu		Sackor	M	Operative	9/22/2020
8	435139	Amagashie	A.	Tarr	M	Operative	11/2/2023
9	426023	Amos	B.K.	Dickson	M	Operative	8/16/2021
10	422774	Andrew	M.	Appleton	M	Operative	9/22/2020
11	418259	Augustine		Beyan	M	Operative	1/6/2020
12	418466	Batu		Freeman	M	Operative	7/2/2019
13	430454	Ben		Slangon	M	Operative	9/16/2023
14	418177	Benjamin		Garnason	M	Deputy Shift Leader	3/1/2018
15	422776	Benjamin		Younge	M	Operative	9/22/2020
16	422808	Bill		Dahn	M	Operative	9/22/2020
17	422791	Bryant		Cheneken	M	Operative	9/22/2020
18	434135	Carshour		Mala	M	Operative	11/2/2023
19	418453	Christo		Smith	M	Operative	5/1/2019
20	418489	Clara	N.	Kun	F	Operative	10/10/2019
21	418337	Daddy	R.	Farsue	M	Operative	3/1/2018
22	418496	Davidetta	V.	Wotoe	F	Operative	10/10/2019
23	418322	Dixon	F.	Forleh	M	Operative	3/1/2018
24	418461	Ebenezer		Jlateh	M	Operative	5/1/2019
25	418464	Emmanuel	T.	Barclay	M	Operative	7/2/2019
26	430468	Emmanuel		Saydee	M	Operative	9/16/2023
27	422754	Evan	Richard	Toby	M	Operative	9/22/2020
28	422802	Exodus	F.	Duwanah	M	Operative	9/22/2020
29	418458	Eyee		Mulbah	F	Operative	5/1/2019
30	422838	Fitzgerald	Papie	Cole	M	Operative	9/22/2020
31	422787	Foday		Kamara	M	Operative	9/22/2020

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	DOE
32	425273	Gabriel	Koffa	Seplah	M	Operative	9/22/2020
33	422756	Gabriel	A.	Thomas	M	Operative	9/22/2020
34	418534	Galadu	Christian	Nuta	M	Operative	11/6/2019
35	418494	Geebah		Kamara	M	Operative	10/10/2019
36	434128	George	T.	Torbor	M	Operative	9/16/2023
37	418447	Gertrude		Weah-Tellewoyan	F	Operative	5/1/2019
38	430457	Haja		Dorley	F	Operative	9/16/2023
39	417891	Jackson	T.	Nagbe	M	Commander	6/28/2018
40	422786	Jackson	F.	Kollie	M	Operative	9/22/2020
41	422842	Janet	Mentor	Dunor	F	Operative	9/22/2020
42	422764	Japheth	Zane	Paye	M	Operative	9/22/2020
43	418407	Jemima	P.	Dennis	F	Operative	5/1/2019
44	418457	Jenneh		Freeman	F	Operative	5/1/2019
45	417912	Jeremiah	T.	Qualee	M	Commander	6/28/2018
46	418225	Jerry	K.	Toe	M	Operative	11/7/2018
47	435141	Jimmy	H.	Harris	M	Operative	10/2/2023
48	418387	Joseph	F.	Davis	M	Operative	4/2/2018
49	418421	Joseph	J.	Hne	M	Operative	4/1/2019
50	418445	Joseph	G.	Forkpah	M	Operative	5/1/2019
51	418544	Joseph	C.	Greene	M	Operative	11/6/2019
52	418546	Joseph	M.	Saylee	M	Operative	11/6/2019
53	418547	Joseph		Paypay	M	Operative	11/6/2019
54	418413	Julia		George	F	Operative	4/1/2019
55	427998	Justin	D.	Ketter	M	Operative	9/16/2021
56	418456	Kelvin	M.	Sirleaf	M	Operative	5/1/2019
57	422826	King	P.	Gboyu	M	Operative	9/22/2020
58	427825	Koikoi	Borbor	Gayflor	M	Operative	9/16/2021
59	418550	Lee	M.	Okai	M	Operative	11/6/2019
60	418388	Lewis	T.	Brown	M	Operative	4/2/2018
61	418511	Lewis		Anderson	M	Operative	1/6/2020
62	418435	Lillymae	T.	Shaw	F	Operative	5/1/2019
63	418354	Lyndon	T.	Sarmolu	M	Operative	3/1/2018
64	418469	Marcus		Freeman	M	Operative	7/2/2019
65	422788	Mark	T.	Snowea	M	Operative	9/22/2020
66	422798	Marvelous	J.	Lewis	M	Operative	9/22/2020
67	418355	Michael	Y.	Wilson	M	Operative	3/1/2018
68	434126	Mohammed	V.	Kamara	M	Operative	9/16/2023
69	27203	Momo	Roosevelt	Kpadeh	M	Operative	11/2/2023
70	423633	Momolu		Sheriff	M	Operative	11/28/2020
71	418424	Morris		Geneyan	M	Operative	4/1/2019
72	418500	Onesinus	B.	Jabain	M	Operative	11/9/2019
73	418422	Oscar	K.	Carto	M	Operative	4/1/2019
74	430452	Patience	Queen	Jargbah	F	Operative	8/22/2022
75	418423	Peter	K.	Bowah	M	Operative	4/1/2019

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	DOE
76	422818	Pewee	J.	Mulbah	M	Operative	9/22/2020
77	417919	Philip	G.	Moore	M	Deputy Commander	4/1/2019
78	417867	Prince		Anderson	M	Operative/Driver	1/6/2020
79	418487	Rahine	M.	Cassell	M	Operative	10/10/2019
80	421378	Rose	Juway	Hney	F	Operative	8/3/2020
81	418417	Rufus	V.	Kerkulah	M	Operative	4/1/2019
82	422790	Sackie		Harris	M	Operative	9/22/2020
83	418364	Sackie		Mulbah	M	Operative	3/1/2018
84	427822	Sampa		Morgan	F	Operative	8/14/2021
85	422748	Samuel		Johnson	M	Operative	9/22/2020
86	434120	Samuel	S.	Ketter	M	Operative	9/16/2023
87	428367	Sedia	K.J	Butler	F	Operative	9/16/2021
88	422819	Sokan	S.	Doe	M	Operative	9/22/2020
89	418442	Solomon	Kings	Njai	M	Operative	5/1/2019
90	428365	Solomon		Tormue	M	Operative	9/16/2021
91	418565	Stephen	T.	Saywon	M	Operative	11/6/2019
92	418436	Suliaman	M.	Massaquoi	M	Operative	5/1/2019
93	422817	T.	Eric	Paye	M	Operative	9/22/2020
94	418486	Tamba	E.	Kerpah	M	Operative	10/10/2019
95	421493	Thomas	M.	Daywoe	M	Operative	9/1/2020
96	422763	Thomas		Nelor	M	Operative	9/22/2020
97	422814	Timothy	G.	Sherman	M	Operative	9/22/2020
98	418437	Tonia	A.	Dorley	F	Operative	5/1/2019
99	418404	Vanlince	B.	Gaye, II	M	Operative	11/7/2018
100	421379	Wilhelmina		Moore	F	Operative	7/1/2020
101	418491	Aaron		Panmelen	M	Operative	10/10/2019
102	418451	Abel	T.	Fayiah	M	Operative	5/1/2019
103	426027	Abraham	S.	Karmoh	M	Operative	8/16/2021
104	418520	Abraham	S.	Kambah	M	Operative	11/6/2019
105	434119	Adama	N.	Paasewe	M	Operative	9/16/2023
106	418452	Akiesa	Akie	Gl原因	M	Operative	5/1/2019
107	418420	Aloysius	T.	Johnson	M	Operative	4/1/2019
108	428368	Aloysius	Sarkpah	Benda	M	Operative	9/16/2021
109	434138	Alvin		Barkolleh	M	Operative	9/16/2023
110	418521	Amos	Y.	Hare	M	Operative	11/6/2019
111	418522	Andrew	N.	Wesseh	M	Operative	11/6/2019
112	418403	Angel		Duncan	F	Operative	11/7/2018
113	418329	Anthony		Gray	M	Operative	3/1/2018
114	418371	Archie		Philips	M	Operative	3/1/2018
115	422804	Beatrice		Ballah	M	Operative	9/22/2020
116	434137	Bejoe		Nyenfueh	M	Operative	9/16/2023
117	418526	Bill	B.	Saylee	M	Operative	11/6/2019
118	418334	Charles	M.	Brown	M	Operative	3/1/2018
119	418336	Chealee	T.	Geegbe	M	Operative	3/1/2018

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	DOE
120	418402	Chris		Lartey	M	Operative	11/7/2018
121	418251	Christopher	Z.	Gobilewon	M	Operative	4/2/2018
122	422805	Christopher	G.	Cooper	M	Operative	9/22/2020
123	418529	Clarence	P.	Gartei	M	Operative	11/6/2019
124	435206	Conneh	V.	Johnson	M	Operative	11/2/2023
125	425274	Darius		Okai	M	Operative	3/2/2021
126	417853	David		Zleh	M	Deputy Chief	2/9/2018
127	418490	Dede	Ed	Eyedo	M	Operative	10/10/2019
128	434122	Dennis		Summerville	M	Operative	9/16/2023
129	418382	Edwin		Klah	M	Operative	4/2/2018
130	418481	Elijah		Paye	M	Operative	7/2/2019
131	422793	Emmanuel		Sundema	M	Operative	9/22/2020
132	422777	Emmanuel	D.	Smith	M	Operative	9/22/2020
133	422821	Festus	B.	Yarlee	M	Operative	9/22/2020
134	418431	Florence	G.S.	Wleh	F	Operative	5/1/2019
135	418301	Francis		Johnson	M	Operative	2/9/2018
136	422794	Francis		Kietan	M	Operative	9/22/2020
137	434129	Frederick	K.	Greenfieeld	M	Operative	9/16/2023
138	418344	Gabriel	S.	Kamara	M	Operative	3/1/2018
139	422806	George	P.	Eddie	M	Operative	9/22/2020
140	418536	Gerald	S.	Sangar	M	Operative	11/6/2019
141	418450	Godwin	M.	Ilos	M	Operative	5/1/2019
142	430462	Habram	Marthaly	Tubman	F	Operative	9/16/2023
143	418484	Harreith	K.	Sayklay	F	Operative	10/10/2019
144	418374	Henry		Blackmon	M	Operative/Driver	3/1/2018
145	417855	Isaac	P.	Sayon	M	Deputy Supervisor	1/6/2020
146	422781	Jackson		Quoi, Jr.	M	Operative	9/22/2020
147	422839	Jamama		Kollie	M	Operative	9/22/2020
148	418539	James		Kelly	M	Operative	11/6/2019
149	418348	Jean		Davis	M	Operative	3/1/2018
150	418513	Jeremiah		Koffle	M	Operative	3/2/2020
151	418323	Jeremy	D.	Bolimba	M	Operative	3/1/2018
152	422758	Jerry		Blaye	M	Operative	9/22/2020
153	422840	Joe	B.	Dartus	M	Operative	9/22/2020
154	418542	John	D.	Gartoe	M	Operative	11/6/2019
155	422845	Joseph		Nagbe	M	Operative	9/22/2020
156	422769	Josiah	T.	Wright	M	Operative	9/22/2020
157	418502	Kebeh	M.	Johnson	F	Operative	12/4/2019
158	418549	Kuku	L.	Kolliemellen	M	Operative	11/6/2019
159	418254	Lawrence		Mooney	M	Operative	8/8/2018
160	418519	Matthew	K.	Walker	M	Operative	7/1/2020
161	435204	Michael	P.	Sayeh, Jr.	M	Operative	11/2/2023
162	418385	Mohammed	Alieu	Diallo	M	Operative	11/6/2019
163	418554	Mohammed		Diallo	M	Deputy Shift Leader	3/1/2018
164	425276	Monyou	Neo	Johnwaye	M	Operative	3/2/2021

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	DOE
165	418307	Morris		Sesay	M	Operative	2/9/2018
166	418308	Morris		Sherman	M	Operative	2/9/2018
167	418356	Morris		Gayflor	M	Operative	3/1/2018
168	417894	Nathaniel		Mendin	M	Deputy Team Leader	2/9/2018
169	425333	Newton		Campbell	M	Operative	3/2/2021
170	418472	Ousman		Konneh	M	Operative	7/2/2019
171	422832	Paul		Oscar	M	Operative	9/22/2020
172	422752	Peter	T.	Smith	M	Operative	9/22/2020
173	418509	Prince	A.	Taylor	M	Supervisor	2/9/2018
174	422844	Prince	C.	Tor	M	Operative	9/22/2020
175	418362	Prince	F.	Mawolo	M	Operative	3/1/2018
176	422767	Princess	Muabon	Innis	F	Operative	9/22/2020
177	418498	Rachel	S.	Tellewoyan	F	Operative	10/10/2019
178	418434	Remsey	O.	Cummings	M	Operative	5/1/2019
179	418505	Rene		Mezee	F	Operative	1/6/2020
180	422760	Rufus	Saye	Paye	M	Operative	9/22/2020
181	418222	Sam	V.	Cole	M	Operative	11/7/2018
182	422772	Samson	T.	Baker	M	Operative	9/22/2020
183	422801	Samuel		Russ	M	Operative	9/22/2020
184	418562	Sensee		Swaray	M	Operative	11/6/2019
185	417821	Seward		Briggs	M	Chief in Charged	2/9/2018
186	418564	Shekou	S.	Tokpah	M	Operative	11/6/2019
187	418219	Sylvester	N.	Wea	M	Operative	11/7/2018
188	423635	Tony	B.	Allen	M	Operative	11/28/2020
189	418379	William		Sayon	M	Operative	3/1/2018
190	422778	Yellow	Swen	Wotoe	M	Operative	9/22/2020
191	422813	Zaza		Mulbah	M	Operative	9/22/2020
192	418325	Aaron		Paye	M	Operative	2/9/2018
193	418326	Abednego	P.	Harrison	M	Operative	3/1/2018
194	418327	Abraham		Bama	M	Operative	3/1/2018
195	418384	Abraham		Salue	M	Operative	4/2/2018
196	434125	Abraham	G.	Luegar	M	Operative	9/16/2023
197	418399	Abraham		Somah	M	Operative	11/7/2018
198	418252	Abu		Thompson	M	Operative	7/2/2019
199	418328	Addo		Fahnbulleh	M	Operative	3/1/2018
200	418226	Adolphus		Johnson	M	Operative	11/8/2018
201	417935	Agatha		Glassco	F	Deputy Commander	2/9/2018
202	422770	AL	T.	Sumo	M	Operative	9/22/2020
203	418571	Alex		Nyentue	M	Operative	7/1/2020
204	418381	Alex	D.	Tioh	M	Operative	4/2/2018
205	418433	Alexander	N.	Davis	M	Operative	5/1/2019
206	422795	Alfred	Garmongar	Willie	M	Operative	9/22/2020
207	418488	Aloysius	D.	Gmah	M	Operative	10/10/2019
208	418370	Amos		Gbassanah	M	Operative	3/1/2018
209	418253	Anderson	B.	Jolo	M	Operative	2/9/2018
210	417851	Andrew	N.	Paye	M	Deputy Supervisor	2/9/2018

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	DOE
211	417951	Andy	P.	Yeanay, III	M	Shift Leader	3/1/2018
212	418454	Annu		Walker	M	Operative	5/1/2019
213	422784	Ansu		Sheriff	M	Operative	9/22/2020
214	418459	Anthony		McCrownsey	M	Operative	5/1/2019
215	422843	Anthony	Z.	Kpadeh	M	Operative	9/22/2020
216	418523	Anthony	T.	Sanghar	M	Operative	11/6/2019
217	434131	Appleton		Pawoh	M	Operative	9/16/2023
218	418229	Arthur		Wonyon	M	Operative	5/1/2019
219	423639	Arthur	J.	Toe	M	Operative	11/28/2020
220	422841	Augustine		Gaye	M	Operative	9/22/2020
221	434132	Augustine		Semanie	M	Operative	10/2/2023
222	418504	Augustine	A.	Fallah	M	Operative	11/7/2018
223	418524	Ben	C.	Moifolley	M	Operative	11/6/2019
224	418372	Benedict		Collins	M	Operative	3/1/2018
225	422810	Benedict	S.	Nyemah	M	Operative	9/22/2020
226	418297	Benjamin		Teah	M	Shift Leader	2/9/2018
227	418330	Benjamin		Lewis	M	Operative	3/1/2018
228	418525	Benjamin	T.	Lathrobe	M	Operative	11/6/2019
229	418425	Bill		Horton	M	Operative	4/1/2019
230	422812	Bill	Saye	Domah	M	Operative	9/22/2020
231	418449	Bill	T.	Nyanfarkollie	M	Operative	5/1/2019
232	418331	Bob	Sam	Gregory	M	Operative	3/1/2018
233	422797	Bobby		Browne	M	Operative	9/22/2020
234	418527	Bobby		Brown	M	Operative	11/6/2019
235	422809	Boe	Wleh	Bantee	M	Operative	9/22/2020
236	418324	Boima		Kaidii	M	Operative	3/1/2018
237	418528	Butting	S.	Freeman	M	Operative	11/6/2019
238	418332	Carlay	J.	David	M	Operative	3/1/2018
239	418335	Charles	P.	Wilson	M	Operative	3/1/2018
240	418467	Charles	R.	Balloh	F	Operative	7/2/2019
241	418333	Charles	B.	Jackson	M	Operative	3/1/2018
242	418443	Chester	M.	Freeman	M	Operative	5/1/2019
243	418503	Chris	T.	Johnson	M	Operative	12/4/2019
244	418397	Christopher		Wreh	M	Operative	11/7/2018
245	422753	Cooper		Morris	M	Operative	9/22/2020
246	426024	D.	Arthur	Bedell	M	Operative	8/16/2021
247	423638	D.	Maxon	Jay	M	Operative	11/28/2020
248	417833	Dackerson		Bayo	M	Deputy Chief	2/9/2018
249	418411	Dad	Saye	Gokor	M	Operative	4/1/2019
250	417857	Daniel	M.	Juan	M	Deputy Supervisor	2/9/2018
251	422803	Dao		Jaleibah	M	Operative	9/22/2020
252	418298	Darius		Kromah	M	Operative	2/9/2018
253	423636	Darius	E	Morgan	M	Operative	11/28/2020
254	417834	David	K.	Lawor, Sr.	M	Team Leader	2/9/2018
255	422831	David	Fayiah	Tumbay	M	Operative	9/22/2020

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	DOE
256	418373	Deiyamoi		Tucker	M	Operative	3/1/2018
257	418479	Dennis	C.	Momolu	M	Operative	7/2/2019
258	418426	Doreenda	D.	Leaman	F	Operative	4/1/2019
259	418338	Eddie		Zehyou	M	Operative	3/1/2018
260	422828	Eddison		Wunnah	M	Operative	9/22/2020
261	418339	Edwin		Bornor	M	Operative	3/1/2018
262	418428	Edwin	G.	Appleton	M	Operative	4/1/2019
263	418340	Elijah		Goweh	M	Operative	3/1/2018
264	418386	Elijah		Koloweah	M	Operative	4/2/2018
265	418341	Eluid	F.	Dumoe	M	Operative	3/1/2018
266	418482	Emmanuel	N.	Nelson	M	Operative	7/2/2019
267	418441	Emmanuel	P.	Wisseh	M	Operative	5/1/2019
268	422820	Emmanuel		Teah	M	Operative	9/22/2020
269	417937	Emmanuel	A.	George	M	Deputy Commander	11/7/2018
270	422780	Emmanuel	S.	Jarboe	M	Operative	9/22/2020
271	435226	Emmanuel	Herman	King	M	Operative	11/2/2023
272	418531	Emmanuel	Y.	Blidi	M	Operative	11/6/2019
273	418530	Emmanuel	S.	Sumo	M	Operative	11/6/2019
274	418532	Emmett	W.	Williams	M	Operative	11/6/2019
275	418223	Eriah		Daydeh	M	Operative	3/1/2018
276	418300	Eric	Z.	Wehyee	M	Operative	2/9/2018
277	418342	Eric	K.	Wilson	M	Operative	3/1/2018
278	418299	Eric		Sackie	M	Operative	11/6/2019
279	418343	Ernest	D.N.	Doboyou	M	Operative	3/1/2018
280	418427	Exodus	K.	Varfley	M	Operative	4/1/2019
281	422823	Faith	Garnawloh	Saye	M	Operative	9/22/2020
282	422779	Felix	E.	Monyon	M	Operative	9/22/2020
283	418432	Fodia	J.	Kortee	M	Operative	5/1/2019
284	434118	Francis	F.	Fombah	M	Operative	9/16/2023
285	418474	Frank		Suomie	M	Operative	7/2/2019
286	427827	Franklin	S.K.	Crayton	M	Operative	8/14/2021
287	418510	Gayflor	S.	Wolobah	M	Operative	1/6/2020
288	418000	Geeplay		Mondae	M	Deputy Shift Leader	2/9/2018
289	418506	George	F.	Monibah	M	Operative	1/6/2020
290	418497	George	S.	Watkins	M	Operative	10/10/2019
291	418501	George	S.	Gyadey	M	Operative	12/4/2019
292	422833	George	Garsuah	Harmon	M	Operative	9/22/2020
293	422755	George	S.	Lombah	M	Operative	9/22/2020
294	434123	George	M.	Flomo	M	Operative	9/16/2023
295	418345	George		Cephus	M	Operative	3/1/2018
296	418303	Godfred		Weah	M	Operative	2/9/2018
297	418455	Handerson	A.	Momolu	M	Operative	5/1/2019
298	418233	Hassan	L.	Kamara	M	Operative	11/7/2018
299	418296	Henry		Andrew	M	Operative	2/9/2018
300	423631	Ibrahim	V.	Nyei	M	Commander	11/28/2020

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301	418537	Isaac		Fred	M	Operative	11/6/2019
302	428364	Isaac		Karmoh	M	Operative	9/16/2021
303	430464	Isaac	Y.	Hne	M	Operative	9/16/2023
304	430453	Isaac	S.	Urey	M	Operative	9/16/2023
305	418430	Isaiah	S.	Weah	M	Operative	4/1/2019
306	418538	Ishmael	M.	Totimeh	M	Operative	11/6/2019
307	427824	Issiaka	Dominion	Dukuly	M	Operative	8/14/2021
308	422762	J.	Lawson	Dweh	M	Operative	9/22/2020
309	418064	J.	Nicholas	Nyenapee	M	Deputy Shift Leader	2/9/2018
310	418492	J.	Osundu	Gbar	M	Operative	10/10/2019
311	422768	J.	Frank	Hope	M	Operative	9/22/2020
312	423640	Jackson		Dorbor	M	Operative	11/28/2020
313	422783	Jackson	Mamia	Torgbe	M	Operative	9/22/2020
314	418416	Jacob	T.K.	Nagbe	M	Operative	4/1/2019
315	418570	Jacob		Dudu	M	Operative	7/1/2020
316	418347	James		Sayweyan	M	Operative	3/1/2018
317	418540	James	J.	Parleh	M	Operative	11/6/2019
318	423637	James	Cooper	Mulbah	M	Operative	11/28/2020
319	418475	James	T.	Mulbah	M	Operative	7/2/2019
320	418072	James	L.	Passawe	M	Deputy Shift Leader	11/7/2018
321	422766	Jaryee	H.	Dorbor	M	Operative	9/22/2020
322	418304	Jasper		Sarjery	M	Operative	2/9/2018
323	422765	Jefferson	B.	Dennis	M	Operative	9/22/2020
324	418541	Jeffery	J.	Jackson	M	Operative	11/6/2019
325	422761	Jenneh	H.	Kamara	M	Operative	9/22/2020
326	422757	Jerry	O.	Kollie	M	Operative	9/22/2020
327	418075	Jerry		Lekpeyee	M	Deputy Commander	2/9/2018
328	418418	Jessie		Brisbane	M	Operative	4/1/2019
329	418448	Jimmie	E.	Geizue	M	Operative	5/1/2019
330	418410	Jimmy		Kutu	M	Operative	4/1/2019
331	418444	Joe	D.	Sesay	M	Operative	5/1/2019
332	418350	Johannes	A.W.	Graff	M	Operative	3/1/2018
333	418231	John		Mulbah	M	Operative	11/7/2018
334	430466	Johnny	P.	Sumo	M	Operative	9/16/2023
335	418351	Johnson		Sumo	M	Operative	3/1/2018
336	418462	Jonathan	B.	Sawyer	M	Operative	5/1/2019
337	418468	Jonathan	K.	Horace	M	Operative	7/2/2019
338	418545	Joseph	K.	Sumo	M	Operative	11/6/2019
339	434127	Joseph	A.	Wright	M	Operative	9/16/2023
340	417911	Joseph		Saye	M	Commander	4/2/2018
341	434121	Josephine	Juah	Doe	F	Operative	9/16/2023
342	422747	Josephine		Mopolue	F	Operative	9/22/2020
343	422822	Judy	M.	Flah	M	Operative	9/22/2020
344	425272	Julius	S.	Kollie	M	Operative	3/2/2021
345	418305	Junior		Russ	M	Operative	2/9/2018

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	DOE
346	423632	Justine		Pailey	M	Operative	11/28/2020
347	418548	Jusu	T.	Pusah	M	Operative	11/6/2019
348	422836	K.	Karweah	Gibson	M	Operative	9/22/2020
349	418485	Kaifa		Kelleh	M	Operative	10/10/2019
350	423629	Kaiser	K	Williams	M	Deputy Supervisor	11/28/2020
351	429305	Karen		Seplah	F	Operative	6/6/2022
352	417828	Kwee	Hne	Woart	M	Deputy Chief	2/9/2018
353	418352	Lawrence	S.	Caine	M	Operative	3/1/2018
354	434124	Leo		Miller	M	Operative	9/16/2023
355	418551	Leo	C.	Dennis	M	Operative	11/6/2019
356	418552	Leroy		Parjibo	M	Operative	11/6/2019
357	418353	Levi	S.	Bestman	M	Operative	3/1/2018
358	434136	Lincoln	Whoegar	Jackson	M	Operative	9/16/2023
359	418553	Love	M.	Gibson	F	Operative	11/6/2019
360	422751	Lush		Lakpor	M	Operative	9/22/2020
361	434133	Mabue		Swaray	M	Operative	9/16/2023
362	418512	Mamadee		Keita	M	Operative	3/2/2020
363	418401	Manneh	M.	Kumeh	M	Operative	11/7/2018
364	418067	Mark	S.	Dingay	M	Deputy Shift Leader	4/2/2018
365	417862	Mark		Panto	M	Team Leader	2/9/2018
366	422749	Martin		Nimely	M	Operative	9/22/2020
367	418001	Martin	E.	Brown	M	Deputy Shift Leader	2/9/2018
368	418398	Melisa	H.	Henry	F	Operative	11/7/2018
369	418375	Melvin	M.	Massaley	M	Operative	3/1/2018
370	418573	Melvin	Hanner	Conneh	M	Operative	7/1/2020
371	418572	Miatta		Kings	F	Operative	7/1/2020
372	426026	Michael	S.	Kumeh	M	Shift Leader	8/16/2021
373	418306	Michael		Wogbeh	M	Operative	2/9/2018
374	422835	Miece	M.	Sirleaf	F	Operative	9/22/2020
375	428366	Milton	Sunday	Farley	M	Operative	9/16/2021
376	418376	Mohammed	M.	Sheriff	M	Operative	3/1/2018
377	434134	Monkonjay	K.	Kromah	F	Operative	9/16/2023
378	418357	Morris		Samukai	M	Operative	3/1/2018
379	418465	Moses	Q.	Brownell	M	Operative	7/2/2019
380	422834	Moses	D.	Tokpah	M	Operative	9/22/2020
381	434130	Moses		Nyumah	M	Operative	9/16/2023
382	418377	Moses		Tarnue	M	Operative	3/1/2018
383	422800	Mulbah	G.	Sumo	M	Operative	9/22/2020
384	418470	Nathaniel		Gono	M	Operative	7/2/2019
385	418409	Nathaniel		Toe	M	Operative	7/2/2019
386	418405	Nathaniel	S.	Payne	M	Operative	3/1/2019
387	418480	Nathaniel	O.	Beh	M	Operative	11/7/2018
388	418358	Natina	M.	Redd	M	Operative	3/1/2018
389	418471	Nyamah	N.	Tokpah	F	Operative	7/2/2019
390	418359	Obediah		Yormie	M	Operative	3/1/2018

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	DOE
391	418380	Olando		Gweh	M	Operative	3/1/2018
392	418415	Oteba	W.	Nyemah	M	Operative	4/1/2019
393	418309	Othello		Willie	M	Operative	2/9/2018
394	418361	Patrick	G.	David	M	Operative	3/1/2018
395	422825	Paul	B.	Morris	M	Operative	9/22/2020
396	418390	Phebe	T.	Williams	F	Operative	5/1/2018
397	418556	Prince		Glawulu	M	Operative	11/6/2019
398	422829	Prince		Luogon	M	Operative	9/22/2020
399	418557	Prince		Teah	M	Operative	11/6/2019
400	417920	Quincy		Wuo	M	Deputy Commander	2/9/2018
401	418558	Rainsford	E.	Nyepanh	M	Operative	11/6/2019
402	422827	Ralph	Macadam	Holder	M	Operative	9/22/2020
403	422807	Rhoda		Duo	F	Operative	9/22/2020
404	425275	Ricky		Roberts	M	Operative	3/2/2021
405	418438	Robert	D.	Stephens	M	Operative	5/1/2019
406	418310	Roberto	Shem	Dee	M	Operative	2/9/2018
407	418363	Roosevelt		McCay	M	Operative	3/1/2018
408	417838	Rudolph		Togba	M	Deputy Chief	2/9/2018
409	418473	Remember	S	Wyile	F	Operative	7/2/2019
410	418559	S.	Milo	Dobayou, Jr.	M	Operative	11/6/2019
411	418365	Sam		Togbah	M	Operative	3/1/2018
412	418155	Samuel	G.	Marshall	M	Operative	12/1/2018
413	422846	Samuel	V.	Goll, Jr.	M	Operative	9/22/2020
414	418311	Samuel		Reeves	M	Operative	2/9/2018
415	418406	Samuel.		Jackson	M	Operative	11/6/2019
416	418561	Sekagepo	M.	Markwei	M	Operative	11/6/2019
417	418228	Sensee	W.	Sombai	M	Operative	11/7/2018
418	418563	Shak	D.	Borsay	M	Operative	11/6/2019
419	422792	Sokpah		Jackson	M	Operative	9/22/2020
420	418414	Solomon	K.	David, Sr.	M	Operative	4/1/2019
421	418508	Solomon		Lewis	M	Operative	1/6/2020
422	418566	Sundayboy		Johnson	M	Operative	11/6/2019
423	422811	Sunshine	V.	Nah	M	Operative	9/22/2020
424	418378	Swen		Robert	M	Operative	4/2/2018
425	418366	T.	Fasu	Harris	M	Operative	3/1/2018
426	418230	Tanwine	K.	Deyagbah	M	Operative	11/7/2018
427	418097	Tarnue	W.	Gayflor	M	Deputy Shift Leader	4/2/2018
428	422773	Tarweh	P.	Surkula	M	Operative	9/22/2020
429	423634	Teddy		Robert	M	Operative	11/28/2020
430	417839	Thomas	O.S.	Swen	M	Commander	2/9/2018
431	418312	Thomas		Fatorma	M	Operative	2/9/2018
432	422824	Thomas		Diggs	M	Operative	9/22/2020
433	418367	Thomas	G.	Gray	M	Deputy Shift Leader	3/1/2018
434	418567	Thompson		Toe	M	Operative	11/6/2019
435	418568	Uel	T.	Davies	M	Operative	11/6/2019
436	418313	Urias		Vah	M	Operative	2/9/2018

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	DOE
437	422796	Vancen	Y.	Karr	M	Operative	9/22/2020
438	435208	Varlee	V.	Sheriff	M	Operative	11/2/2023
439	427823	Varney		Kamara	M	Operative	8/14/2021
440	418569	Vera	W.	Varney	F	Operative	11/6/2019
441	418478	Victor	T.	Fayia	M	Operative	7/2/2019
442	418368	Victor	W.	Thomas	M	Operative	3/1/2018
443	418234	Victor	D.	Tarpeh, Sr.	M	Operative	4/2/2018
444	422815	Wilfred	D.	Siakalee	M	Operative	9/22/2020
445	418439	William	D.	Matalay	M	Operative	5/1/2019
446	418389	William		Zarbay	M	Operative	4/2/2018
447	422782	William	A.J.	Kumakeh	M	Operative	9/22/2020
448	417950	Youngor	K.	Garjay	F	Shift Leader	4/2/2018
449	422750	Youniss		Kwenah	M	Operative	9/22/2020

Table 7: Employees due for Retirement

NO	FIRST NAME	MIDDLE NAME	LAST NAME	SEX	POSITION	EMPLOYEE ID	SS NO.	NIR NO.	GROSS SALARY	DOB	DOE	County of Assignment
1	Annette	A.	Arthur	F	Deputy Commander	417923	30412287	7260670703	800.00	4/24/1963	11/10/1995	Montserrat
2	David	Max	Assifua	M	Deputy Shift Leader	418074	50407850	4860680571	700.00	5/25/1962	10/8/2009	Montserrat
3	Mac	M.	Baba	M	Commander	417901	40412177	7920410850	900.00	5/16/1963	8/4/1997	Montserrat
4	Fredrick	G.	Bartuah	M	Shift Leader	417944	70409231	8920620410	750.00	3/15/1961	8/4/1997	Montserrat
5	Samuel	B.	Benso n	M	Deputy Shift Leader	418154	70409204	4900270457	650.00	7/21/1961	4/1/2006	Montserrat
6	Jerry		Blaye	M	Operative	422758	40451743	7160280266	500.00	3/23/1963	9/22/2020	Montserrat
7	Peter	T.	Dennis	M	Deputy Shift Leader	418149	20408030	7430980253	650.00	4/4/1960	4/1/2006	Montserrat
8	Robert	F.	Eastman	M	Operative	418319	50010613	1260600562	500.00	11/12/1961	4/1/2014	Montserrat
9	E.	Martin	George	M	Deputy Shift Leader	417990	60407935	2530680100	725.00	6/6/1963	8/4/1997	Montserrat
10	Edwin	G.	Guanbie	M	Deputy Shift Leader	418026	20408282	6680370502	700.00	9/27/1963	8/4/1997	Montserrat
11	Philip	B.	Jarbah	M	Commander	417872	40412196	2650450168	900.00	4/28/1959	4/1/2006	Montserrat
12	Matthew	L.	Johnson	M	Chief in Charged	417823	60407962	4150690246	2,410.00	11/7/1961	8/4/1997	Montserrat
13	Morris	A.	Kanneh	M	Deputy Shift Leader	418055	40410667	5350480985	700.00	3/12/1956	10/24/1991	Montserrat
14	Jeimory	M.	Keita	M	Operative	418188	40410683	6250290147	600.00	6/13/1961	9/21/1995	Montserrat

*Auditor General's Report on the Compliance Audit of the Executive Protection Service (EPS)
For the fiscal periods July 1, 2018 to December 31, 2023.*

NO	FIRST NAME	MIDDLE NAME	LAST NAME	SEX	POSITION	EMPLOYEE ID	SS NO.	NIR NO.	GROSS SALARY	DOB	DOE	County of Assignment
15	James	K.	Kollie	M	Operative	418180	50407454	8160830197	600.00	8/24/1960	8/10/2015	Montserrat
16	J.	Roddious	Kollie	M	Deputy Shift Leader	417975	30412320	1170380577	725.00	11/28/1962	8/4/1997	Montserrat
17	Emmanuel	B.	Kollie	M	Deputy Shift Leader	418027	20408299	3810230699	700.00	9/13/1963	9/7/1997	Montserrat
18	Charles	E.	Kouadio	M	Deputy Commander	417929	60407956	6510280757	800.00	2/6/1962	8/4/1997	Montserrat
19	Abraham	G.	Kpannah	M	Deputy Shift Leader	417999	20408033	1690180933	725.00	5/25/1960	8/4/1997	Montserrat
20	Michael	S.	Kumeh	M	Shift Leader	426026	19778807	3100410482	750.00	6/24/1960	8/16/2021	Montserrat
21	David	K.	Lawor, Sr.	M	Team Leader	417834	20028577	7170620219	1,150.00	3/15/1963	2/9/2018	Montserrat
22	Samuel	G.	Marshall	M	Operative	418155	32791305	3890900162	500.00	7/25/1963	12/1/2018	Montserrat
23	Sackie	V.	Menni-boe	M	Deputy Shift Leader	418045	30409216	8240870726	700.00	3/16/1962	8/4/1997	Montserrat
24	William	G.	Menwon	M	Commander	417898	20408294	5790380843	900.00	6/11/1962	5/20/1998	Montserrat
25	Philibert	J.	Miaway	M	Deputy Team Leader	417863	60407965	6840320640	1,000.00	4/15/1962	8/4/1997	Montserrat
26	Arthur	B.	Morris	M	Operative	418191	30452488	6230120353	500.00	6/1/1958	10/15/2007	Montserrat
27	James	T.	Mulbah	M	Operative	418475	23076999	4670700871	700.00	12/24/1958	7/2/2019	Montserrat
28	Patrick	B.	Mulbah	M	Supervisor	417837	30410600	3500300420	1,300.00	5/18/1963	8/4/1997	Montserrat
29	Harry	F.	Paytoe	M	Deputy Shift Leader	417996	20408292	8850540680	725.00	10/28/1962	8/4/1997	Montserrat
30	Teddy		Robert	M	Operative	423634	60453118	3124365523	500.00	4/15/1962	11/28/2020	Montserrat
31	Richmond	W.	Sadee	M	Deputy Shift Leader	418043	20408018	4610270218	700.00	3/3/1958	8/4/1997	Montserrat
32	Joseph		Saye	M	Commander	417911	04044621	3830850329	900.00	11/13/1963	4/2/2018	Montserrat
33	Benjedid	K.	Siaffa	M	Deputy Shift Leader	417957	40410684	7320600606	725.00	11/26/1963	8/4/1997	Montserrat
34	Brown	M.	Singbe	M	Deputy Shift Leader	418020	50407847	4850560653	700.00	3/6/1961	8/1/2001	Montserrat
35	Frank	D.	Sloboh	M	Operative	418239	30412281	5910250257	550.00	2/7/1959	5/12/2008	Montserrat
36	Thomas	O.S.	Swen	M	Commander	417839	204550621	7820860490	900.00	7/29/1963	2/9/2018	Montserrat
37	Victor	D.	Tarpeh, Sr.	M	Operative	418234	69985007	6820900461	700.00	12/14/1959	4/2/2018	Montserrat

NO	FIRST NAME	MIDDLE NAME	LAST NAME	SEX	POSITION	EMPLOYEE ID	SS NO.	NIR NO.	GROSS SALARY	DOB	DOE	County of Assignment
38	Eddie	N.	Taylor	M	Deputy Shift Leader	418025	30412270	5120730426	700.00	11/22/1962	8/4/1997	Montserrat
39	Peter	G.	Tennie	M	Deputy Shift Leader	418077	20408284	6750200291	650.00	12/30/1956	8/4/1997	Montserrat
40	K.	Amadu	Yehn	M	Deputy Shift Leader	418176	60407951	5590690633	650.00	12/25/1962	10/8/2009	Montserrat
ILL HEALTH												
1	Sam	V.	Cole	M	Operative	418222	30451502	8200410985	500.00	11/7/2018	2018	DISSABILITIES
2	James	F.	Korzubah	M	Deputy Shift Leader	418056	30407659	2780650610	700.00	3/1/1993	1993	DISSABILITIES
3	Paul	C.	Mehn	M	Deputy Commander	417924	50407787	3840890649	800.00	8/4/1997	1997	DISSABILITIES
4	Charles	G.	Mowon	M	Deputy Shift Leader	418021	50407861	6250850751	700.00	1/1/1996	1996	DISSABILITIES
5	Felix	C.	Nyemah	M	Team Leader	417860	40444614	8510420313	1,100.00	12/1/2000	2000	DISSABILITIES
6	Alex	W.	Nyeswah	M	Operative	418179	50407837	6620150420	600.00	8/10/2015	2015	DISSABILITIES
7	James	S.	Tiah	M	Deputy Shift Leader	417977	40407754	3680760758	725.00	7/1/1993	1993	DISSABILITIES
8	Paul	T.	Vessele	M	Deputy Shift Leader	418041	40407734	5260760203	700.00	8/4/1997	1997	DISSABILITIES
9	Samuel	Jeh	Weah	M	Deputy Shift Leader	418017	30409190	1260420652	700.00	4/4/1993	1993	DISSABILITIES
10	Guanugbay		Guanue	M	Deputy Commander	417926	30409201	3900260829	800.00	1/15/1960	8/4/1997	DISSABILITIES

Appendix 8a: Employees ID CARDS BACKDATED

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	DATE OF EMPLOYMENT	ID CARD ISSUANCE DATE	NIR Number
1	418499	Abdullah		Bah	M	Operative	11/9/2019	March 30,2019	6570480301
2	422799	Agnes	M.	Brown	F	Operative	9/22/2020	March 30,2019	2800650546
3	435205	Aking	P.	Wallace	M	Operative	11/2/2023	March 30,2019	3930640285
4	418429	Alex	W.	Sarkor	M	Operative	4/1/2019	March 30,2019	8460950304
5	422837	Alex		Dolo	M	Operative	9/22/2020	March 30,2019	4800540650
6	428363	Alicia	L.	Macintosh	F	Operative	9/16/2021	March 30,2019	6410500103
7	422789	Alieu		Sackor	M	Operative	9/22/2020	March 30,2019	2480100182
8	435139	Amagashie	A.	Tarr	M	Operative	11/2/2023	March 30,2019	1260650424
9	426023	Amos	B.K.	Dickson	M	Operative	8/16/2021	March 30,2019	8/26/19

No	Payrol ID	First Name	Middle Name	Last Name	Sex	Position	DATE OF EMPLOYMENT	ID CARD ISSUANCE DATE	NIR Numbe r
									84
10	422774	Andre w	M.	Appleton	M	Operative	9/22/2020	March 30,2019	558091 0759
11	418259	Augus tine		Beyan	M	Operative	1/6/2020	March 30,2019	548049 0609
12	418466	Batu		Freeman	M	Operative	7/2/2019	March 30,2019	568034 0912
13	430454	Ben		Slangon	M	Operative	9/16/2023	March 30,2019	269087 0810
14	422776	Benja min		Younge	M	Operative	9/22/2020	March 30,2019	319036 0252
15	422808	Bill		Dahn	M	Operative	9/22/2020	March 30,2019	687016 0849
16	422791	Bryan t		Cheneke n	M	Operative	9/22/2020	March 30,2019	670041 0341
17	434135	Carsh our		Mala	M	Operative	11/2/2023	March 30,2019	825060 0211
18	418453	Christ o		Smith	M	Operative	5/1/2019	March 30,2019	279035 0313
19	418489	Clara	N.	Kun	F	Operative	10/10/2019	March 30,2019	143034 0364
20	418496	David etta	V.	Wotoe	F	Operative	10/10/2019	March 30,2019	674039 0506
21	418461	Ebene zer		Jlateh	M	Operative	5/1/2019	March 30,2019	470063 0751
22	418464	Emma nuel	T.	Barclay	M	Operative	7/2/2019	March 30,2019	430980 0809
23	430468	Emma nuel		Saydee	M	Operative	9/16/2023	March 30,2019	453019 0141
24	422754	Evan	Richard	Tobye	M	Operative	9/22/2020	March 30,2019	316026 0507
25	422802	Exodu s	F.	Duwana h	M	Operative	9/22/2020	March 30,2019	536074 0747
26	418458	Eyea		Mulbah	F	Operative	5/1/2019	March 30,2019	369016 0641
27	422838	Fitzge rald	Papie	Cole	M	Operative	9/22/2020	March 30,2019	820041 0985
28	422787	Foday		Kamara	M	Operative	9/22/2020	March 30,2019	490083 0416
29	425273	Gabri el	Koffa	Seplah	M	Operative	9/22/2020	March 30,2019	392056 0690
30	422756	Gabri el	A.	Thomas	M	Operative	9/22/2020	March 30,2019	281092 0605
31	418534	Galad u	Christia n	Nuta	M	Operative	11/6/2019	March 30,2019	324012 0785
32	418494	Geeba h		Kamara	M	Operative	10/10/2019	March 30,2019	431095 0849
33	434128	Georg e	T.	Torbor	M	Operative	9/16/2023	March 30,2019	110093 0564
34	418447	Gertr ude		Weah- Tellewoy	F	Operative	5/1/2019	March 30,2019	291089 0298

No	Payrol ID	First Name	Middle Name	Last Name	Sex	Position	DATE OF EMPLOYMENT	ID CARD ISSUANCE DATE	NIR Numbe r
				an					
35	430457	Haja		Dorley	F	Operative	9/16/2023	March 30,2019	112053 0397
36	422786	Jacks on	F.	Kollie	M	Operative	9/22/2020	March 30,2019	197041 0315
37	422842	Janet	Mentor	Dunor	F	Operative	9/22/2020	March 30,2019	551042 0396
38	422764	Japhe th	Zane	Paye	M	Operative	9/22/2020	March 30,2019	363087 0348
39	418407	Jemi ma	P.	Dennis	F	Operative	5/1/2019	March 30,2019	551023 0634
40	418457	Jenne h		Freeman	F	Operative	5/1/2019	March 30,2019	496050 0654
41	435141	Jimm y	H.	Harris	M	Operative	10/2/2023	March 30,2019	129043 0326
42	418421	Josep h	J.	Hne	M	Operative	4/1/2019	March 30,2019	653071 0532
43	418445	Josep h	G.	Forkpah	M	Operative	5/1/2019	March 30,2019	441059 0829
44	418544	Josep h	C.	Greene	M	Operative	11/6/2019	March 30,2019	138097 0533
45	418546	Josep h	M.	Saylee	M	Operative	11/6/2019	March 30,2019	853090 0296
46	418547	Josep h		Paypay	M	Operative	11/6/2019	March 30,2019	587029 0523
47	418413	Julia		George	F	Operative	4/1/2019	March 30,2019	157032 0619
48	427998	Justin	D.	Ketter	M	Operative	9/16/2021	March 30,2019	586017 0475
49	418456	Kelvin	M.	Sirleaf	M	Operative	5/1/2019	March 30,2019	439086 0933
50	422826	King	P.	Gboyu	M	Operative	9/22/2020	March 30,2019	418025 0637
51	427825	Koikoi	Borbor	Gayflor	M	Operative	9/16/2021	March 30,2019	237056 0837
52	418550	Lee	M.	Okai	M	Operative	11/6/2019	March 30,2019	594070 0785
53	418511	Lewis		Anderso n	M	Operative	1/6/2020	March 30,2019	672081 0237
54	418435	Lillym ae	T.	Shaw	F	Operative	5/1/2019	March 30,2019	696039 0104
55	418469	Marcu s		Freeman	M	Operative	7/2/2019	March 30,2019	150065 0409
56	422788	Mark	T.	Snowea	M	Operative	9/22/2020	March 30,2019	516023 0643
57	422798	Marve lous	J.	Lewis	M	Operative	9/22/2020	March 30,2019	230084 0655
58	434126	Moha mmed	V.	Kamara	M	Operative	9/16/2023	March 30,2019	897068 0286
59	27203	Momo	Roosev elt	Kpadeh	M	Operative	11/2/2023	March 30,2019	661051 0692

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No	Payrol ID	First Nam e	Middle Name	Last Name	Sex	Position	DATE OF EMPLOYMENT	ID CARD ISSUANCE DATE	NIR Numbe r
60	423633	Momo lu		Sheriff	M	Operative	11/28/2020	March 30,2019	325049 0233
61	418424	Morris		Geneyan	M	Operative	4/1/2019	March 30,2019	150023 0461
62	418500	Onesi nus	B.	Jabain	M	Operative	11/9/2019	March 30,2019	882080 0942
63	418422	Oscar	K.	Carto	M	Operative	4/1/2019	March 30,2019	115040 0454
64	430452	Patien ce	Queen	Jargbah	F	Operative	8/22/2022	March 30,2019	287080 182
65	418423	Peter	K.	Bowah	M	Operative	4/1/2019	March 30,2019	384020 0582
66	422818	Pewe e	J.	Mulbah	M	Operative	9/22/2020	March 30,2019	271090 0124
67	417919	Philip	G.	Moore	M	Deputy Command er	4/1/2019	March 30,2019	836015 0680
68	417867	Prince		Anderso n	M	Operative/ Driver	1/6/2020	March 30,2019	361010 0152
69	418487	Rahin e	M.	Cassell	M	Operative	10/10/2019	March 30,2019	465057 0178
70	421378	Rose	Juway	Hney	F	Operative	8/3/2020	March 30,2019	759064 0781
71	418417	Rufus	V.	Kerkulah	M	Operative	4/1/2019	March 30,2019	616074 0916
72	422790	Sackie		Harris	M	Operative	9/22/2020	March 30,2019	293084 0290
73	427822	Samp a		Morgan	F	Operative	8/14/2021	March 30,2019	414081 0453
74	422748	Samu el		Johnson	M	Operative	9/22/2020	March 30,2019	886056 0460
75	434120	Samu el	S.	Ketter	M	Operative	9/16/2023	March 30,2019	423037 0680
76	428367	Sedia	K.J	Butler	F	Operative	9/16/2021	March 30,2019	864067 0709
77	422819	Sokan	S.	Doe	M	Operative	9/22/2020	March 30,2019	196096 0202
78	418442	Solom on	Kings	Njai	M	Operative	5/1/2019	March 30,2019	294027 0510
79	428365	Solom on		Tormue	M	Operative	9/16/2021	March 30,2019	693091 0173
80	418565	Steph en	T.	Saywon	M	Operative	11/6/2019	March 30,2019	830075 0325
81	418436	Sulia man	M.	Massaqu oi	M	Operative	5/1/2019	March 30,2019	887098 0262
82	422817	T.	Eric	Paye	M	Operative	9/22/2020	March 30,2019	415042 0750
83	418486	Tamb a	E.	Kerpah	M	Operative	10/10/2019	March 30,2019	247052 0598
84	421493	Thom as	M.	Daywoe	M	Operative	9/1/2020	March 30,2019	371014 0126

No	Payrol ID	First Name	Middle Name	Last Name	Sex	Position	DATE OF EMPLOYMENT	ID CARD ISSUANCE DATE	NIR Numbe r
85	422763	Thomas		Nelor	M	Operative	9/22/2020	March 30,2019	420014 0496
86	422814	Timothy	G.	Sherman	M	Operative	9/22/2020	March 30,2019	120050 0354
87	418437	Tonia	A.	Dorley	F	Operative	5/1/2019	March 30,2019	127048 0132
88	421379	Wilhelmina		Moore	F	Operative	7/1/2020	March 30,2019	640049 0378
89	418491	Aaron		Panmele n	M	Operative	10/10/2019	March 30,2019	348086 0302
90	418451	Abel	T.	Fayiah	M	Operative	5/1/2019	March 30,2019	774089 0747
91	426027	Abraham	S.	Karmoh	M	Operative	8/16/2021	March 30,2019	613061 0531
92	418520	Abraham	S.	Kambah	M	Operative	11/6/2019	March 30,2019	423085 0605
93	434119	Adam a	N.	Paasewe	M	Operative	9/16/2023	March 30,2019	497073 0933
94	418452	Akies a	Akie	Gl原因	M	Operative	5/1/2019	March 30,2019	714036 0582
95	418420	Aloysius	T.	Johnson	M	Operative	4/1/2019	March 30,2019	247038 0256
96	428368	Aloysius	Sarkpa h	Benda	M	Operative	9/16/2021	March 30,2019	719083 0369
97	434138	Alvin		Barkolle h	M	Operative	9/16/2023	March 30,2019	194024 0796
98	418521	Amos	Y.	Hare	M	Operative	11/6/2019	March 30,2019	520010 0178
99	418522	Andrew	N.	Wesseh	M	Operative	11/6/2019	March 30,2019	420078 0329
100	422804	Beatrice		Ballah	M	Operative	9/22/2020	March 30,2019	
101	434137	Bejoe		Nyenfue h	M	Operative	9/16/2023	March 30,2019	661586 237
102	418526	Bill	B.	Saylee	M	Operative	11/6/2019	March 30,2019	785052 0506
103	422805	Christopher	G.	Cooper	M	Operative	9/22/2020	March 30,2019	141079 0384
104	418529	Clarence	P.	Gartei	M	Operative	11/6/2019	March 30,2019	430080 0104
105	435206	Conne h	V.	Johnson	M	Operative	11/2/2023	March 30,2019	430041 0714
106	425274	Darius		Okai	M	Operative	3/2/2021	March 30,2019	392084 0968
107	418490	Dede	Ed	Eyedo	M	Operative	10/10/2019	March 30,2019	169070 0974
108	434122	Dennis		Summer ville	M	Operative	9/16/2023	March 30,2019	530047 0518
109	418481	Elijah		Paye	M	Operative	7/2/2019	March 30,2019	134032 0572
110	422793	Emma		Sundem	M	Operative	9/22/2020	March 30,2019	635089

No	Payrol ID	First Name	Middle Name	Last Name	Sex	Position	DATE OF EMPLOYMENT	ID CARD ISSUANCE DATE	NIR Numbe r
		nuel		a					0953
111	422777	Emma nuel	D.	Smith	M	Operative	9/22/2020	March 30,2019	730038 0610
112	422821	Festu s	B.	Yarlee	M	Operative	9/22/2020	March 30,2019	554046 0511
113	418431	Floren ce	G.S.	Wleh	F	Operative	5/1/2019	March 30,2019	568078 0424
114	422794	Franci s		Kietan	M	Operative	9/22/2020	March 30,2019	798062 0568
115	434129	Frede rick	K.	Greenfie eld	M	Operative	9/16/2023	March 30,2019	743035 0752
116	422806	Georg e	P.	Eddie	M	Operative	9/22/2020	March 30,2019	496030 0238
117	418536	Geral d	S.	Sangar	M	Operative	11/6/2019	March 30,2019	475082 0139
118	418450	Godwi n	M.	Ilos	M	Operative	5/1/2019	March 30,2019	275083 0254
119	430462	Habra m	Marthal yn	Tubman	F	Operative	9/16/2023	March 30,2019	317051 0542
120	418484	Harrei th	K.	Sayklay	F	Operative	10/10/2019	March 30,2019	573034 0563
121	417855	Isaac	P.	Sayon	M	Deputy Supervisor	1/6/2020	March 30,2019	628076 0373
122	422781	Jacks on		Quoi, Jr.	M	Operative	9/22/2020	March 30,2019	612090 0150
123	422839	Jama ma		Kollie	M	Operative	9/22/2020	March 30,2019	691045 0192
124	418539	James		Kelly	M	Operative	11/6/2019	March 30,2019	185050 0206
125	418513	Jerem iah		Koffle	M	Operative	3/2/2020	March 30,2019	346071 0711
126	422758	Jerry		Blaye	M	Operative	9/22/2020	March 30,2019	716028 0266
127	422840	Joe	B.	Dartus	M	Operative	9/22/2020	March 30,2019	418059 0592
128	418542	John	D.	Gartoe	M	Operative	11/6/2019	March 30,2019	572042 0463
129	422845	Josep h		Nagbe	M	Operative	9/22/2020	March 30,2019	517032 0274
130	422769	Josiah	T.	Wright	M	Operative	9/22/2020	March 30,2019	665032 0856
131	418502	Kebeh	M.	Johnson	F	Operative	12/4/2019	March 30,2019	638061 0412
132	418549	Kuku	L.	Kollieme llen	M	Operative	11/6/2019	March 30,2019	479043 0420
133	418519	Matth ew	K.	Walker	M	Operative	7/1/2020	March 30,2019	898087 0807
134	435204	Micha el	P.	Sayeh, Jr.	M	Operative	11/2/2023	March 30,2019	110013 0247
135	418385	Moha mmed	Alieu	Diallo	M	Operative	11/6/2019	March 30,2019	671092 0268

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136	425276	Monyou	Neo	Johnwaye	M	Operative	3/2/2021	March 30,2019	3140690966
137	425333	Newton		Campbell	M	Operative	3/2/2021	March 30,2019	8640620565
138	418472	Ousman		Konneh	M	Operative	7/2/2019	March 30,2019	7160280808
139	422832	Paul		Oscar	M	Operative	9/22/2020	March 30,2019	6350510675
140	422752	Peter	T.	Smith	M	Operative	9/22/2020	March 30,2019	8920650502
141	422844	Prince	C.	Tor	M	Operative	9/22/2020	March 30,2019	3800410932
142	422767	Prince ss	Muabon	Innis	F	Operative	9/22/2020	March 30,2019	2690590967
143	418498	Rachel	S.	Tellewoyan	F	Operative	10/10/2019	March 30,2019	2240180580
144	418434	Remsey	O.	Cummings	M	Operative	5/1/2019	March 30,2019	3940870136
145	418505	Rene		Mezee	F	Operative	1/6/2020	March 30,2019	1840920713
146	422760	Rufus	Saye	Paye	M	Operative	9/22/2020	March 30,2019	7310800360
147	422772	Sams on	T.	Baker	M	Operative	9/22/2020	March 30,2019	8480570722
148	422801	Samuel		Russ	M	Operative	9/22/2020	March 30,2019	1630270647
149	418562	Sense e		Swaray	M	Operative	11/6/2019	March 30,2019	2390400504
150	418564	Shekou	S.	Tokpah	M	Operative	11/6/2019	March 30,2019	6370200368
151	423635	Tony	B.	Allen	M	Operative	11/28/2020	March 30,2019	8300680578
152	422778	Yellow w	Swen	Wotoe	M	Operative	9/22/2020	March 30,2019	7210290200
153	422813	Zaza		Mulbah	M	Operative	9/22/2020	March 30,2019	7840500746
154	434125	Abraham	G.	Luegar	M	Operative	9/16/2023	March 30,2019	2710680891
155	418252	Abu		Thompson	M	Operative	7/2/2019	March 30,2019	7200760829
156	422770	AL	T.	Sumo	M	Operative	9/22/2020	March 30,2019	4390270422
157	418571	Alex		Nyentue	M	Operative	7/1/2020	March 30,2019	7710830647
158	418433	Alexander	N.	Davis	M	Operative	5/1/2019	March 30,2019	8460470475
159	422795	Alfred	Garmon gar	Willie	M	Operative	9/22/2020	March 30,2019	2250970672
160	418488	Aloysius	D.	Gmah	M	Operative	10/10/2019	March 30,2019	4910370124
161	418454	Annu		Walker	M	Operative	5/1/2019	March 30,2019	435069

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									0659
162	422784	Ansu		Sheriff	M	Operative	9/22/2020	March 30,2019	868030 0918
163	418459	Antho ny		McCrow nsey	M	Operative	5/1/2019	March 30,2019	257085 0472
164	422843	Antho ny	Z.	Kpadeh	M	Operative	9/22/2020	March 30,2019	549030 0853
165	418523	Antho ny	T.	Sanghar	M	Operative	11/6/2019	March 30,2019	436078 0140
166	434131	Applet on		Pawoh	M	Operative	9/16/2023	March 30,2019	848014 0474
167	418229	Arthur		Wonyon	M	Operative	5/1/2019	March 30,2019	524010 0614
168	423639	Arthur	J.	Toe	M	Operative	11/28/2020	March 30,2019	279065 0175
169	422841	Augus tine		Gaye	M	Operative	9/22/2020	March 30,2019	615064 0685
170	434132	Augus tine		Semanie	M	Operative	10/2/2023	March 30,2019	381059 0598
171	418524	Ben	C.	Moifolley	M	Operative	11/6/2019	March 30,2019	881060 0217
172	422810	Bened ict	S.	Nyemah	M	Operative	9/22/2020	March 30,2019	595085 0283
173	418525	Benja min	T.	Lathrobe	M	Operative	11/6/2019	March 30,2019	813053 0584
174	418425	Bill		Horton	M	Operative	4/1/2019	March 30,2019	268065 0317
175	422812	Bill	Saye	Domah	M	Operative	9/22/2020	March 30,2019	759058 0865
176	418449	Bill	T.	Nyanfar kollie	M	Operative	5/1/2019	March 30,2019	660059 0755
177	422797	Bobby		Browne	M	Operative	9/22/2020	March 30,2019	154010 0644
178	418527	Bobby		Brown	M	Operative	11/6/2019	March 30,2019	520091 0536
179	422809	Boe	Wleh	Bantee	M	Operative	9/22/2020	March 30,2019	361087 0434
180	418528	Buttin g	S.	Freeman	M	Operative	11/6/2019	March 30,2019	775050 0938
181	418467	Charle s	R.	Balloh	F	Operative	7/2/2019	March 30,2019	141043 0921
182	418443	Chest er	M.	Freeman	M	Operative	5/1/2019	March 30,2019	414046 0534
183	418503	Chris	T.	Johnson	M	Operative	12/4/2019	March 30,2019	462086 0895
184	422753	Coope r		Morris	M	Operative	9/22/2020	March 30,2019	297084 0796
185	426024	D.	Arthur	Bedell	M	Operative	8/16/2021	March 30,2019	348094 0308
186	423638	D.	Maxon	Jay	M	Operative	11/28/2020	March 30,2019	687098 0712

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No	Payrol ID	First Name	Middle Name	Last Name	Sex	Position	DATE OF EMPLOYMENT	ID CARD ISSUANCE DATE	NIR Numbe r
187	418411	Dad	Saye	Gokor	M	Operative	4/1/2019	March 30,2019	889091 0239
188	422803	Dao		Jaleibah	M	Operative	9/22/2020	March 30,2019	285080 0451
189	423636	Darius	E	Morgan	M	Operative	11/28/2020	March 30,2019	598019 0483
190	422831	David	Fayiah	Tumbay	M	Operative	9/22/2020	March 30,2019	518087 0507
191	418479	Dennis	C.	Momolu	M	Operative	7/2/2019	March 30,2019	325049 0233
192	418426	Doreenda	D.	Leaman	F	Operative	4/1/2019	March 30,2019	468082 0344
193	422828	Eddison		Wunnah	M	Operative	9/22/2020	March 30,2019	223017 0385
194	418428	Edwin	G.	Appleton	M	Operative	4/1/2019	March 30,2019	182024 0255
195	418482	Emmanuel	N.	Nelson	M	Operative	7/2/2019	March 30,2019	220032 0312
196	418441	Emmanuel	P.	Wisseh	M	Operative	5/1/2019	March 30,2019	475063 0903
197	422820	Emmanuel		Teah	M	Operative	9/22/2020	March 30,2019	336053 0732
198	422780	Emmanuel	S.	Jarboe	M	Operative	9/22/2020	March 30,2019	848076 0671
199	435226	Emmanuel	Herman	King	M	Operative	11/2/2023	March 30,2019	170074 0571
200	418531	Emmanuel	Y.	Blidi	M	Operative	11/6/2019	March 30,2019	123056 0820
201	418530	Emmanuel	S.	Sumo	M	Operative	11/6/2019	March 30,2019	280023 0983
202	418532	Emmett	W.	Williams	M	Operative	11/6/2019	March 30,2019	221060 0968
203	418299	Eric		Sackie	M	Operative	11/6/2019	March 30,2019	168073 0594
204	418427	Exodus	K.	Varfley	M	Operative	4/1/2019	March 30,2019	225061 0988
205	422823	Faith	Garnawloh	Saye	M	Operative	9/22/2020	March 30,2019	889085 0630
206	422779	Felix	E.	Monyon	M	Operative	9/22/2020	March 30,2019	139018 0844
207	418432	Fodia	J.	Kortee	M	Operative	5/1/2019	March 30,2019	319058 0460
208	434118	Francis	F.	Fombeh	M	Operative	9/16/2023	March 30,2019	578074 0102
209	418474	Frank		Suomie	M	Operative	7/2/2019	March 30,2019	249046 0376
210	427827	Franklin	S.K.	Crayton	M	Operative	8/14/2021	March 30,2019	892074 0523
211	418510	Gayfior	S.	Wolobah	M	Operative	1/6/2020	March 30,2019	740078 0742
212	418506	Georg	F.	Monibah	M	Operative	1/6/2020	March 30,2019	515094

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		e							0961
213	418497	Georg e	S.	Watkins	M	Operative	10/10/2019	March 30,2019	387019 0140
214	418501	Georg e	S.	Gyadey	M	Operative	12/4/2019	March 30,2019	361010 0152
215	422833	Georg e	Garsua h	Harmon	M	Operative	9/22/2020	March 30,2019	873054 0954
216	422755	Georg e	S.	Lombeh	M	Operative	9/22/2020	March 30,2019	115019 0916
217	434123	Georg e	M.	Flomo	M	Operative	9/16/2023	March 30,2019	528023 0988
218	418455	Hand erson	A.	Momolu	M	Operative	5/1/2019	March 30,2019	451029 0537
219	423631	Ibrahi m	V.	Nyei	M	Command er	11/28/2020	March 30,2019	130095 0486
220	418537	Isaac		Fred	M	Operative	11/6/2019	March 30,2019	785060 0232
221	428364	Isaac		Karmoh	M	Operative	9/16/2021	March 30,2019	156080 0789
222	430464	Isaac	Y.	Hne	M	Operative	9/16/2023	March 30,2019	269087 0810
223	430453	Isaac	S.	Urey	M	Operative	9/16/2023	March 30,2019	690067 0328
224	418430	Isaiah	S.	Weah	M	Operative	4/1/2019	March 30,2019	161027 0571
225	418538	Ishma el	M.	Totimeh	M	Operative	11/6/2019	March 30,2019	743015 0607
226	427824	Issiak a	Domini on	Dukuly	M	Operative	8/14/2021	March 30,2019	259094 0409
227	422762	J.	Lawson	Dweh	M	Operative	9/22/2020	March 30,2019	875029 0257
228	418492	J.	Osundu	Gbar	M	Operative	10/10/2019	March 30,2019	732057 0617
229	422768	J.	Frank	Hope	M	Operative	9/22/2020	March 30,2019	721061 0967
230	423640	Jacks on		Dorbor	M	Operative	11/28/2020	March 30,2019	514073 0737
231	422783	Jacks on	Mamia	Torgbe	M	Operative	9/22/2020	March 30,2019	794078 0519
232	418416	Jacob	T.K.	Nagbe	M	Operative	4/1/2019	March 30,2019	472012 0796
233	418570	Jacob		Dudu	M	Operative	7/1/2020	March 30,2019	854046 0651
234	418540	James	J.	Parleh	M	Operative	11/6/2019	March 30,2019	297037 0822
235	423637	James	Cooper	Mulbah	M	Operative	11/28/2020	March 30,2019	290083 0388
236	418475	James	T.	Mulbah	M	Operative	7/2/2019	March 30,2019	467070 0871
237	422766	Jarye e	H.	Dorbor	M	Operative	9/22/2020	March 30,2019	848043 0292

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238	422765	Jeffer son	B.	Dennis	M	Operative	9/22/2020	March 30,2019	896051 0130
239	418541	Jeffer y	J.	Jackson	M	Operative	11/6/2019	March 30,2019	457016 0351
240	422761	Jenne h	H.	Kamara	M	Operative	9/22/2020	March 30,2019	132016 0574
241	422757	Jerry	O.	Kollie	M	Operative	9/22/2020	March 30,2019	349092 0122
242	418418	Jessie		Brisbane	M	Operative	4/1/2019	March 30,2019	354035 0310
243	418448	Jimmi e	E.	Geizue	M	Operative	5/1/2019	March 30,2019	317080 0724
244	418410	Jimm y		Kutu	M	Operative	4/1/2019	March 30,2019	749024 0898
245	418444	Joe	D.	Sesay	M	Operative	5/1/2019	March 30,2019	810071 0237
246	430466	Johnn y	P.	Sumo	M	Operative	9/16/2023	March 30,2019	582075 0785
247	418462	Jonat han	B.	Sawyer	M	Operative	5/1/2019	March 30,2019	847093 0729
248	418468	Jonat han	K.	Horace	M	Operative	7/2/2019	March 30,2019	751016 0604
249	418545	Josep h	K.	Sumo	M	Operative	11/6/2019	March 30,2019	319038 0809
250	434127	Josep h	A.	Wright	M	Operative	9/16/2023	March 30,2019	738096 0539
251	434121	Josep hine	Juah	Doe	F	Operative	9/16/2023	March 30,2019	538075 0123
252	422747	Josep hine		Mopolue	F	Operative	9/22/2020	March 30,2019	194020 0301
253	422822	Judy	M.	Flah	M	Operative	9/22/2020	March 30,2019	596075 0319
254	425272	Julius	S.	Kollie	M	Operative	3/2/2021	March 30,2019	134014 0381
255	423632	Justin e		Pailey	M	Operative	11/28/2020	March 30,2019	164047 0215
256	418548	Jusu	T.	Pusah	M	Operative	11/6/2019	March 30,2019	224046 0321
257	422836	K.	Karwea h	Gibson	M	Operative	9/22/2020	March 30,2019	263023 0173
258	418485	Kaifa		Kelleh	M	Operative	10/10/2019	March 30,2019	743074 0637
259	423629	Kaiser	K	Williams	M	Deputy Supervisor	11/28/2020	March 30,2019	546021 0492
260	429305	Karen		Seplah	F	Operative	6/6/2022	March 30,2019	204745 79
261	434124	Leo		Miller	M	Operative	9/16/2023	March 30,2019	431064 1190
262	418551	Leo	C.	Dennis	M	Operative	11/6/2019	March 30,2019	349059 0986
263	418552	Leroy		Parjibo	M	Operative	11/6/2019	March 30,2019	110065

No	Payrol ID	First Name	Middle Name	Last Name	Sex	Position	DATE OF EMPLOYMENT	ID CARD ISSUANCE DATE	NIR Numbe r
									0931
264	434136	Lincoln	Whoegar	Jackson	M	Operative	9/16/2023	March 30,2019	193086 0435
265	418553	Love	M.	Gibson	F	Operative	11/6/2019	March 30,2019	541062 0101
266	422751	Lush		Lakpor	M	Operative	9/22/2020	March 30,2019	516062 0592
267	434133	Mabue		Swaray	M	Operative	9/16/2023	March 30,2019	570038 0680
268	418512	Mamadee		Keita	M	Operative	3/2/2020	March 30,2019	330097 0532
269	422749	Martin		Nimely	M	Operative	9/22/2020	March 30,2019	187053 0301
270	418573	Melvin	Hanner	Conneh	M	Operative	7/1/2020	March 30,2019	894017 0284
271	418572	Miatta		Kings	F	Operative	7/1/2020	March 30,2019	614056 0304
272	426026	Michael	S.	Kumeh	M	Shift Leader	8/16/2021	March 30,2019	310041 0482
273	422835	Miece	M.	Sirleaf	F	Operative	9/22/2020	March 30,2019	687069 0597
274	428366	Milton	Sunday	Farley	M	Operative	9/16/2021	March 30,2019	558070 0238
275	434134	Monkonjay	K.	Kromah	F	Operative	9/16/2023	March 30,2019	148028 0400
276	418465	Moses	Q.	Brownell	M	Operative	7/2/2019	March 30,2019	331041 0571
277	422834	Moses	D.	Tokpah	M	Operative	9/22/2020	March 30,2019	679046 0187
278	434130	Moses		Nyumah	M	Operative	9/16/2023	March 30,2019	713061 0260
279	422800	Mulbah	G.	Sumo	M	Operative	9/22/2020	March 30,2019	338071 0958
280	418470	Nathaniel		Gono	M	Operative	7/2/2019	March 30,2019	631052 0142
281	418409	Nathaniel		Toe	M	Operative	7/2/2019	March 30,2019	674094 0618
282	418405	Nathaniel	S.	Payne	M	Operative	3/1/2019	March 30,2019	856038 0276
283	418471	Nyamah	N.	Tokpah	F	Operative	7/2/2019	March 30,2019	517012 0975
284	422825	Paul	B.	Morris	M	Operative	9/22/2020	March 30,2019	623012 0353
285	418556	Prince		Glawulu	M	Operative	11/6/2019	March 30,2019	468067 0196
286	422829	Prince		Luogon	M	Operative	9/22/2020	March 30,2019	416090 0293
287	418557	Prince		Teah	M	Operative	11/6/2019	March 30,2019	267067 0495
288	418558	Rainsford	E.	Nyepanh	M	Operative	11/6/2019	March 30,2019	486037 0329

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289	422827	Ralph	Macada m	Holder	M	Operative	9/22/2020	March 30,2019	712049 0412
290	422807	Rhoda		Duo	F	Operative	9/22/2020	March 30,2019	215082 0365
291	425275	Ricky		Roberts	M	Operative	3/2/2021	March 30,2019	614024 0461
292	418438	Rober t	D.	Stephen s	M	Operative	5/1/2019	March 30,2019	239064 0694
293	418473	Reme mber	S	Wyile	F	Operative	7/2/2019	March 30,2019	717040 0832
294	418559	S.	Milo	Dobayou , Jr.	M	Operative	11/6/2019	March 30,2019	789075 0791
295	422846	Samu el	V.	Goll, Jr.	M	Operative	9/22/2020	March 30,2019	856038 0156
296	418406	Samu el.		Jackson	M	Operative	11/6/2019	March 30,2019	750030 0731
297	418561	Sekag epo	M.	Markwei	M	Operative	11/6/2019	March 30,2019	827032 0285
298	418563	Shak	D.	Borsay	M	Operative	11/6/2019	March 30,2019	420063 0531
299	422792	Sokpa h		Jackson	M	Operative	9/22/2020	March 30,2019	372061 0527
300	418414	Solom on	K.	David, Sr.	M	Operative	4/1/2019	March 30,2019	318097 0257
301	418508	Solom on		Lewis	M	Operative	1/6/2020	March 30,2019	131031 0284
302	418566	Sunda yboy		Johnson	M	Operative	11/6/2019	March 30,2019	520069 0670
303	422811	Sunsh ine	V.	Nah	M	Operative	9/22/2020	March 30,2019	396067 0154
304	422773	Tarwe h	P.	Surkula	M	Operative	9/22/2020	March 30,2019	386023 0801
305	423634	Teddy		Robert	M	Operative	11/28/2020	March 30,2019	312436 5523
306	422824	Thom as		Diggs	M	Operative	9/22/2020	March 30,2019	254067 0586
307	418567	Thom pson		Toe	M	Operative	11/6/2019	March 30,2019	640052 0106
308	418568	Uel	T.	Davies	M	Operative	11/6/2019	March 30,2019	269028 0286
309	422796	Vance n	Y.	Karr	M	Operative	9/22/2020	March 30,2019	786064 0274
310	435208	Varlee	V.	Sheriff	M	Operative	11/2/2023	March 30,2019	773082 0341
311	427823	Varne y		Kamara	M	Operative	8/14/2021	March 30,2019	592081 0518
312	418569	Vera	W.	Varney	F	Operative	11/6/2019	March 30,2019	363037 0255
313	418478	Victor	T.	Fayia	M	Operative	7/2/2019	March 30,2019	390029 0627
314	422815	Wilfre	D.	Siakalee	M	Operative	9/22/2020	March 30,2019	270016

No	Payrol ID	First Name	Middle Name	Last Name	Sex	Position	DATE OF EMPLOYMENT	ID CARD ISSUANCE DATE	NIR Numbe r
		d							0617
315	418439	William	D.	Matalay	M	Operative	5/1/2019	March 30,2019	724013 0409
316	422782	William	A.J.	Kumake h	M	Operative	9/22/2020	March 30,2019	259090 0659
317	422750	Youni ss		Kwenah	M	Operative	9/22/2020	March 30,2019	475035 0975

Appendix 8b: Employees ID CARD EXPIRED

No	Payr oll ID	First Name	Middle Name	Last Name	Sex	Position	ID CARD ISSUANCE DATE	ID CARD EXPIRATION DATE
1	41849 9	Abdull ah		Bah	M	Operative	3/30/2019	12/31/2023
2	42279 9	Agnes	M.	Brown	F	Operative	3/30/2019	12/31/2023
3	43520 5	Aking	P.	Wallace	M	Operative	3/30/2019	12/31/2023
4	41842 9	Alex	W.	Sarkor	M	Operative	3/30/2019	12/31/2023
5	42283 7	Alex		Dolo	M	Operative	3/30/2019	12/31/2023
6	42836 3	Alicia	L.	Macintos h	F	Operative	3/30/2019	12/31/2023
7	42278 9	Alieu		Sackor	M	Operative	3/30/2019	12/31/2023
8	43513 9	Amag ashie	A.	Tarr	M	Operative	3/30/2019	12/31/2023
9	42602 3	Amos	B.K.	Dickson	M	Operative	3/30/2019	12/31/2023
10	42277 4	Andre w	M.	Appleton	M	Operative	3/30/2019	12/31/2023
11	41825 9	Augus tine		Beyan	M	Operative	3/30/2019	12/31/2023
12	41846 6	Batu		Freeman	M	Operative	3/30/2019	12/31/2023
13	43045 4	Ben		Slangon	M	Operative	3/30/2019	12/31/2023
14	41817 7	Benja min		Garnaso n	M	Deputy Shift Leader	3/30/2019	12/31/2023
15	42277 6	Benja min		Younge	M	Operative	3/30/2019	12/31/2023
16	42280 8	Bill		Dahn	M	Operative	3/30/2019	12/31/2023
17	42279 1	Bryant		Cheneke n	M	Operative	3/30/2019	12/31/2023
18	43413 5	Carsho ur		Mala	M	Operative	3/30/2019	12/31/2023
19	41845 3	Christ o		Smith	M	Operative	3/30/2019	12/31/2023
20	41848	Clara	N.	Kun	F	Operative	3/30/2019	12/31/2023

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	ID CARD ISSUANCE DATE	ID CARD EXPIRATION DATE
	9							
21	418337	Daddy	R.	Farsue	M	Operative	3/30/2019	12/31/2023
22	418496	Davidda	V.	Wotoe	F	Operative	3/30/2019	12/31/2023
23	418322	Dixon	F.	Forleh	M	Operative	3/30/2019	12/31/2023
24	418461	Ebenzer		Jlateh	M	Operative	3/30/2019	12/31/2023
25	418464	Emmanuel	T.	Barclay	M	Operative	3/30/2019	12/31/2023
26	430468	Emmanuel		Saydee	M	Operative	3/30/2019	12/31/2023
27	422754	Evan	Richard	Tobye	M	Operative	3/30/2019	12/31/2023
28	422802	Exodus	F.	Duwanah	M	Operative	3/30/2019	12/31/2023
29	418458	Eyee		Mulbah	F	Operative	3/30/2019	12/31/2023
30	422838	Fitzgerald	Papie	Cole	M	Operative	3/30/2019	12/31/2023
31	422787	Foday		Kamara	M	Operative	3/30/2019	12/31/2023
32	425273	Gabriel	Koffa	Seplah	M	Operative	3/30/2019	12/31/2023
33	422756	Gabriel	A.	Thomas	M	Operative	3/30/2019	12/31/2023
34	418534	Galadu	Christian	Nuta	M	Operative	3/30/2019	12/31/2023
35	418494	Geebah		Kamara	M	Operative	3/30/2019	12/31/2023
36	434128	George	T.	Torbor	M	Operative	3/30/2019	12/31/2023
37	418447	Gertrude		Weah-Tellewoyan	F	Operative	3/30/2019	12/31/2023
38	430457	Haja		Dorley	F	Operative	3/30/2019	12/31/2023
39	417891	Jackson	T.	Nagbe	M	Commander	3/30/2019	12/31/2023
40	422786	Jackson	F.	Kollie	M	Operative	3/30/2019	12/31/2023
41	422842	Janet	Mentor	Dunor	F	Operative	3/30/2019	12/31/2023
42	422764	Japheth	Zane	Paye	M	Operative	3/30/2019	12/31/2023
43	418407	Jemima	P.	Dennis	F	Operative	3/30/2019	12/31/2023
44	418457	Jennifer		Freeman	F	Operative	3/30/2019	12/31/2023
45	417912	Jeremiah	T.	Qualee	M	Commander	3/30/2019	12/31/2023

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46	418225	Jerry	K.	Toe	M	Operative	3/30/2019	12/31/2023
47	435141	Jimmy	H.	Harris	M	Operative	3/30/2019	12/31/2023
48	418387	Joseph	F.	Davis	M	Operative	3/30/2019	12/31/2023
49	418421	Joseph	J.	Hne	M	Operative	3/30/2019	12/31/2023
50	418445	Joseph	G.	Forkpah	M	Operative	3/30/2019	12/31/2023
51	418544	Joseph	C.	Greene	M	Operative	3/30/2019	12/31/2023
52	418546	Joseph	M.	Saylee	M	Operative	3/30/2019	12/31/2023
53	418547	Joseph		Paypay	M	Operative	3/30/2019	12/31/2023
54	418413	Julia		George	F	Operative	3/30/2019	12/31/2023
55	427998	Justin	D.	Ketter	M	Operative	3/30/2019	12/31/2023
56	418456	Kelvin	M.	Sirleaf	M	Operative	3/30/2019	12/31/2023
57	422826	King	P.	Gboyu	M	Operative	3/30/2019	12/31/2023
58	427825	Koikoi	Borbor	Gayflor	M	Operative	3/30/2019	12/31/2023
59	418550	Lee	M.	Okai	M	Operative	3/30/2019	12/31/2023
60	418388	Lewis	T.	Brown	M	Operative	3/30/2019	12/31/2023
61	418511	Lewis		Anderson	M	Operative	3/30/2019	12/31/2023
62	418435	Lillymae	T.	Shaw	F	Operative	3/30/2019	12/31/2023
63	418354	Lyndon	T.	Sarmolu	M	Operative	3/30/2019	12/31/2023
64	418469	Marcus		Freeman	M	Operative	3/30/2019	12/31/2023
65	422788	Mark	T.	Snowea	M	Operative	3/30/2019	12/31/2023
66	422798	Marvelous	J.	Lewis	M	Operative	3/30/2019	12/31/2023
67	418355	Michael	Y.	Wilson	M	Operative	3/30/2019	12/31/2023
68	434126	Mohammed	V.	Kamara	M	Operative	3/30/2019	12/31/2023
69	27203	Momo	Roosevelt	Kpadeh	M	Operative	3/30/2019	12/31/2023
70	423633	Momolu		Sheriff	M	Operative	3/30/2019	12/31/2023
71	418424	Morris		Geneyan	M	Operative	3/30/2019	12/31/2023

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72	418500	Onesinus	B.	Jabain	M	Operative	3/30/2019	12/31/2023
73	418422	Oscar	K.	Carto	M	Operative	3/30/2019	12/31/2023
74	430452	Patience	Queen	Jargbah	F	Operative	3/30/2019	12/31/2023
75	418423	Peter	K.	Bowah	M	Operative	3/30/2019	12/31/2023
76	422818	Pewee	J.	Mulbah	M	Operative	3/30/2019	12/31/2023
77	417919	Philip	G.	Moore	M	Deputy Commander	3/30/2019	12/31/2023
78	417867	Prince		Anderson	M	Operative/Driver	3/30/2019	12/31/2023
79	418487	Rahine	M.	Cassell	M	Operative	3/30/2019	12/31/2023
80	421378	Rose	Juway	Hney	F	Operative	3/30/2019	12/31/2023
81	418417	Rufus	V.	Kerkulah	M	Operative	3/30/2019	12/31/2023
82	422790	Sackie		Harris	M	Operative	3/30/2019	12/31/2023
83	418364	Sackie		Mulbah	M	Operative	3/30/2019	12/31/2023
84	427822	Sampa		Morgan	F	Operative	3/30/2019	12/31/2023
85	422748	Samuel		Johnson	M	Operative	3/30/2019	12/31/2023
86	434120	Samuel	S.	Ketter	M	Operative	3/30/2019	12/31/2023
87	428367	Sedia	K.J	Butler	F	Operative	3/30/2019	12/31/2023
88	422819	Sokan	S.	Doe	M	Operative	3/30/2019	12/31/2023
89	418442	Solomon	Kings	Njai	M	Operative	3/30/2019	12/31/2023
90	428365	Solomon		Tormue	M	Operative	3/30/2019	12/31/2023
91	418565	Stephen	T.	Saywon	M	Operative	3/30/2019	12/31/2023
92	418436	Suliaman	M.	Massaquoi	M	Operative	3/30/2019	12/31/2023
93	422817	T.	Eric	Paye	M	Operative	3/30/2019	12/31/2023
94	418486	Tamba	E.	Kerpah	M	Operative	3/30/2019	12/31/2023
95	421493	Thomas	M.	Daywoe	M	Operative	3/30/2019	12/31/2023
96	422763	Thomas		Nelor	M	Operative	3/30/2019	12/31/2023
97	422814	Timothy	G.	Sherman	M	Operative	3/30/2019	12/31/2023

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98	418437	Tonia	A.	Dorley	F	Operative	3/30/2019	12/31/2023
99	418404	Vanlince	B.	Gaye, II	M	Operative	3/30/2019	12/31/2023
100	421379	Wilhelmina		Moore	F	Operative	3/30/2019	12/31/2023
101	418491	Aaron		Panmele n	M	Operative	3/30/2019	12/31/2023
102	418451	Abel	T.	Fayiah	M	Operative	3/30/2019	12/31/2023
103	426027	Abraham	S.	Karmoh	M	Operative	3/30/2019	12/31/2023
104	418520	Abraham	S.	Kambah	M	Operative	3/30/2019	12/31/2023
105	434119	Adama	N.	Paasewe	M	Operative	3/30/2019	12/31/2023
106	418452	Akiesa	Akie	Gl原因	M	Operative	3/30/2019	12/31/2023
107	418420	Aloysius	T.	Johnson	M	Operative	3/30/2019	12/31/2023
108	428368	Aloysius	Sarkpah	Benda	M	Operative	3/30/2019	12/31/2023
109	434138	Alvin		Barkolleh	M	Operative	3/30/2019	12/31/2023
110	418521	Amos	Y.	Hare	M	Operative	3/30/2019	12/31/2023
111	418522	Andrew	N.	Wesseh	M	Operative	3/30/2019	12/31/2023
112	418403	Angel		Duncan	F	Operative	3/30/2019	12/31/2023
113	418329	Anthony		Gray	M	Operative	3/30/2019	12/31/2023
114	418371	Archie		Philips	M	Operative	3/30/2019	12/31/2023
115	422804	Beatrice		Ballah	M	Operative	3/30/2019	12/31/2023
116	434137	Bejoe		Nyenfueh	M	Operative	3/30/2019	12/31/2023
117	418526	Bill	B.	Saylee	M	Operative	3/30/2019	12/31/2023
118	418334	Charles	M.	Brown	M	Operative	3/30/2019	12/31/2023
119	418336	Chealee	T.	Geegbe	M	Operative	3/30/2019	12/31/2023
120	418402	Chris		Lartey	M	Operative	3/30/2019	12/31/2023
121	418251	Christopher	Z.	Gobilewon	M	Operative	3/30/2019	12/31/2023
122	422805	Christopher	G.	Cooper	M	Operative	3/30/2019	12/31/2023
123	418529	Clarence	P.	Gartei	M	Operative	3/30/2019	12/31/2023

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124	435206	Conne h	V.	Johnson	M	Operative	3/30/2019	12/31/2023
125	425274	Darius		Okai	M	Operative	3/30/2019	12/31/2023
126	417853	David		Zleh	M	Deputy Chief	3/30/2019	12/31/2023
127	418490	Dede	Ed	Eyedo	M	Operative	3/30/2019	12/31/2023
128	434122	Dennis		Summer ville	M	Operative	3/30/2019	12/31/2023
129	418382	Edwin		Klah	M	Operative	3/30/2019	12/31/2023
130	418481	Elijah		Paye	M	Operative	3/30/2019	12/31/2023
131	422793	Emma nuel		Sundema	M	Operative	3/30/2019	12/31/2023
132	422777	Emma nuel	D.	Smith	M	Operative	3/30/2019	12/31/2023
133	422821	Festus	B.	Yarlee	M	Operative	3/30/2019	12/31/2023
134	418431	Floren ce	G.S.	Wleh	F	Operative	3/30/2019	12/31/2023
135	418301	Franci s		Johnson	M	Operative	3/30/2019	12/31/2023
136	422794	Franci s		Kietan	M	Operative	3/30/2019	12/31/2023
137	434129	Freder ick	K.	Greenfie ld	M	Operative	3/30/2019	12/31/2023
138	418344	Gabrie l	S.	Kamara	M	Operative	3/30/2019	12/31/2023
139	422806	Georg e	P.	Eddie	M	Operative	3/30/2019	12/31/2023
140	418536	Gerald	S.	Sangar	M	Operative	3/30/2019	12/31/2023
141	418450	Godwi n	M.	Ilos	M	Operative	3/30/2019	12/31/2023
142	430462	Habra m	Marthalyn	Tubman	F	Operative	3/30/2019	12/31/2023
143	418484	Harreit h	K.	Sayklay	F	Operative	3/30/2019	12/31/2023
144	418374	Henry		Blackmo n	M	Operative/Dri ver	3/30/2019	12/31/2023
145	417855	Isaac	P.	Sayon	M	Deputy Supervisor	3/30/2019	12/31/2023
146	422781	Jacks on		Quoi, Jr.	M	Operative	3/30/2019	12/31/2023
147	422839	Jama ma		Kollie	M	Operative	3/30/2019	12/31/2023
148	418539	James		Kelly	M	Operative	3/30/2019	12/31/2023
149	418348	Jean		Davis	M	Operative	3/30/2019	12/31/2023

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150	418513	Jeremiah		Koffle	M	Operative	3/30/2019	12/31/2023
151	418323	Jeremy	D.	Bolimba	M	Operative	3/30/2019	12/31/2023
152	422758	Jerry		Blaye	M	Operative	3/30/2019	12/31/2023
153	422840	Joe	B.	Dartus	M	Operative	3/30/2019	12/31/2023
154	418542	John	D.	Gartoe	M	Operative	3/30/2019	12/31/2023
155	422845	Joseph		Nagbe	M	Operative	3/30/2019	12/31/2023
156	422769	Josiah	T.	Wright	M	Operative	3/30/2019	12/31/2023
157	418502	Kebeh	M.	Johnson	F	Operative	3/30/2019	12/31/2023
158	418549	Kuku	L.	Kolliemellen	M	Operative	3/30/2019	12/31/2023
159	418254	Lawrence		Mooney	M	Operative	3/30/2019	12/31/2023
160	418519	Matthew	K.	Walker	M	Operative	3/30/2019	12/31/2023
161	435204	Michael	P.	Sayeh, Jr.	M	Operative	3/30/2019	12/31/2023
162	418385	Mohammed	Alieu	Diallo	M	Operative	3/30/2019	12/31/2023
163	418554	Mohammed		Diallo	M	Deputy Shift Leader	3/30/2019	12/31/2023
164	425276	Monyou	Neo	Johnwaye	M	Operative	3/30/2019	12/31/2023
165	418307	Morris		Sesay	M	Operative	3/30/2019	12/31/2023
166	418308	Morris		Sherman	M	Operative	3/30/2019	12/31/2023
167	418356	Morris		Gayflor	M	Operative	3/30/2019	12/31/2023
168	417894	Nathaniel		Mendin	M	Deputy Team Leader	3/30/2019	12/31/2023
169	425333	Newton		Campbell	M	Operative	3/30/2019	12/31/2023
170	418472	Ousman		Konneh	M	Operative	3/30/2019	12/31/2023
171	422832	Paul		Oscar	M	Operative	3/30/2019	12/31/2023
172	422752	Peter	T.	Smith	M	Operative	3/30/2019	12/31/2023
173	418509	Prince	A.	Taylor	M	Supervisor	3/30/2019	12/31/2023
174	422844	Prince	C.	Tor	M	Operative	3/30/2019	12/31/2023
175	418362	Prince	F.	Mawolo	M	Operative	3/30/2019	12/31/2023

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176	422767	Prince ss	Muabon	Innis	F	Operative	3/30/2019	12/31/2023
177	418498	Rachel	S.	Tellewoyan	F	Operative	3/30/2019	12/31/2023
178	418434	Remsey	O.	Cummings	M	Operative	3/30/2019	12/31/2023
179	418505	Rene		Mezee	F	Operative	3/30/2019	12/31/2023
180	422760	Rufus	Saye	Paye	M	Operative	3/30/2019	12/31/2023
181	418222	Sam	V.	Cole	M	Operative	3/30/2019	12/31/2023
182	422772	Samson	T.	Baker	M	Operative	3/30/2019	12/31/2023
183	422801	Samuel		Russ	M	Operative	3/30/2019	12/31/2023
184	418562	Sensee		Swaray	M	Operative	3/30/2019	12/31/2023
185	417821	Seward		Briggs	M	Chief in Charged	3/30/2019	12/31/2023
186	418564	Shekou	S.	Tokpah	M	Operative	3/30/2019	12/31/2023
187	418219	Sylvester	N.	Wea	M	Operative	3/30/2019	12/31/2023
188	423635	Tony	B.	Allen	M	Operative	3/30/2019	12/31/2023
189	418379	William		Sayon	M	Operative	3/30/2019	12/31/2023
190	422778	Yellow	Swen	Wotoe	M	Operative	3/30/2019	12/31/2023
191	422813	Zaza		Mulbah	M	Operative	3/30/2019	12/31/2023
192	418325	Aaron		Paye	M	Operative	3/30/2019	12/31/2023
193	418326	Abednego	P.	Harrison	M	Operative	3/30/2019	12/31/2023
194	418327	Abraham		Bama	M	Operative	3/30/2019	12/31/2023
195	418384	Abraham		Salue	M	Operative	3/30/2019	12/31/2023
196	434125	Abraham	G.	Luegar	M	Operative	3/30/2019	12/31/2023
197	418399	Abraham		Somah	M	Operative	3/30/2019	12/31/2023
198	418252	Abu		Thompson	M	Operative	3/30/2019	12/31/2023
199	418328	Addo		Fahnbulleh	M	Operative	3/30/2019	12/31/2023
200	418226	Adolphus		Johnson	M	Operative	3/30/2019	12/31/2023
201	417935	Agatha		Glassco	F	Deputy Commander	3/30/2019	12/31/2023

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202	422770	AL	T.	Sumo	M	Operative	3/30/2019	12/31/2023
203	418571	Alex		Nyentue	M	Operative	3/30/2019	12/31/2023
204	418381	Alex	D.	Tioh	M	Operative	3/30/2019	12/31/2023
205	418433	Alexander	N.	Davis	M	Operative	3/30/2019	12/31/2023
206	422795	Alfred	Garmongar	Willie	M	Operative	3/30/2019	12/31/2023
207	418488	Aloysius	D.	Gmah	M	Operative	3/30/2019	12/31/2023
208	418370	Amos		Gbassanah	M	Operative	3/30/2019	12/31/2023
209	418253	Anderson	B.	Jolo	M	Operative	3/30/2019	12/31/2023
210	417851	Andrew	N.	Paye	M	Deputy Supervisor	3/30/2019	12/31/2023
211	417951	Andy	P.	Yeanay, III	M	Shift Leader	3/30/2019	12/31/2023
212	418454	Annu		Walker	M	Operative	3/30/2019	12/31/2023
213	422784	Ansu		Sheriff	M	Operative	3/30/2019	12/31/2023
214	418459	Anthony		McCrownsey	M	Operative	3/30/2019	12/31/2023
215	422843	Anthony	Z.	Kpadeh	M	Operative	3/30/2019	12/31/2023
216	418523	Anthony	T.	Sanghar	M	Operative	3/30/2019	12/31/2023
217	434131	Appleton		Pawoh	M	Operative	3/30/2019	12/31/2023
218	418229	Arthur		Wonyon	M	Operative	3/30/2019	12/31/2023
219	423639	Arthur	J.	Toe	M	Operative	3/30/2019	12/31/2023
220	422841	Augustine		Gaye	M	Operative	3/30/2019	12/31/2023
221	434132	Augustine		Semanie	M	Operative	3/30/2019	12/31/2023
222	418504	Augustine	A.	Fallah	M	Operative	3/30/2019	12/31/2023
223	418524	Ben	C.	Moifolley	M	Operative	3/30/2019	12/31/2023
224	418372	Benedict		Collins	M	Operative	3/30/2019	12/31/2023
225	422810	Benedict	S.	Nyemah	M	Operative	3/30/2019	12/31/2023
226	418297	Benjamin		Teah	M	Shift Leader	3/30/2019	12/31/2023
227	418330	Benjamin		Lewis	M	Operative	3/30/2019	12/31/2023

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228	418525	Benjamin	T.	Lathrobe	M	Operative	3/30/2019	12/31/2023
229	418425	Bill		Horton	M	Operative	3/30/2019	12/31/2023
230	422812	Bill	Saye	Domah	M	Operative	3/30/2019	12/31/2023
231	418449	Bill	T.	Nyanfarkollie	M	Operative	3/30/2019	12/31/2023
232	418331	Bob	Sam	Gregory	M	Operative	3/30/2019	12/31/2023
233	422797	Bobby		Browne	M	Operative	3/30/2019	12/31/2023
234	418527	Bobby		Brown	M	Operative	3/30/2019	12/31/2023
235	422809	Boe	Wleh	Bantee	M	Operative	3/30/2019	12/31/2023
236	418324	Boima		Kaidii	M	Operative	3/30/2019	12/31/2023
237	418528	Butting	S.	Freeman	M	Operative	3/30/2019	12/31/2023
238	418332	Carlay	J.	David	M	Operative	3/30/2019	12/31/2023
239	418335	Charles	P.	Wilson	M	Operative	3/30/2019	12/31/2023
240	418467	Charles	R.	Balloh	F	Operative	3/30/2019	12/31/2023
241	418333	Charles	B.	Jackson	M	Operative	3/30/2019	12/31/2023
242	418443	Chester	M.	Freeman	M	Operative	3/30/2019	12/31/2023
243	418503	Chris	T.	Johnson	M	Operative	3/30/2019	12/31/2023
244	418397	Christopher		Wreh	M	Operative	3/30/2019	12/31/2023
245	422753	Cooper		Morris	M	Operative	3/30/2019	12/31/2023
246	426024	D.	Arthur	Bedell	M	Operative	3/30/2019	12/31/2023
247	423638	D.	Maxon	Jay	M	Operative	3/30/2019	12/31/2023
248	417833	Dackerson		Bayo	M	Deputy Chief	3/30/2019	12/31/2023
249	418411	Dad	Saye	Gokor	M	Operative	3/30/2019	12/31/2023
250	417857	Daniel	M.	Juan	M	Deputy Supervisor	3/30/2019	12/31/2023
251	422803	Dao		Jaleibah	M	Operative	3/30/2019	12/31/2023
252	418298	Darius		Kromah	M	Operative	3/30/2019	12/31/2023
253	423636	Darius	E	Morgan	M	Operative	3/30/2019	12/31/2023

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254	417834	David	K.	Lawor, Sr.	M	Team Leader	3/30/2019	12/31/2023
255	422831	David	Fayiah	Tumbay	M	Operative	3/30/2019	12/31/2023
256	418373	Deiya moi		Tucker	M	Operative	3/30/2019	12/31/2023
257	418479	Dennis	C.	Momolu	M	Operative	3/30/2019	12/31/2023
258	418426	Doree nda	D.	Leaman	F	Operative	3/30/2019	12/31/2023
259	418338	Eddie		Zehyou	M	Operative	3/30/2019	12/31/2023
260	422828	Eddison		Wunnah	M	Operative	3/30/2019	12/31/2023
261	418339	Edwin		Bornor	M	Operative	3/30/2019	12/31/2023
262	418428	Edwin	G.	Appleton	M	Operative	3/30/2019	12/31/2023
263	418340	Elijah		Goweh	M	Operative	3/30/2019	12/31/2023
264	418386	Elijah		Koloweah	M	Operative	3/30/2019	12/31/2023
265	418341	Eluid	F.	Dumoe	M	Operative	3/30/2019	12/31/2023
266	418482	Emmanuel	N.	Nelson	M	Operative	3/30/2019	12/31/2023
267	418441	Emmanuel	P.	Wisseh	M	Operative	3/30/2019	12/31/2023
268	422820	Emmanuel		Teah	M	Operative	3/30/2019	12/31/2023
269	417937	Emmanuel	A.	George	M	Deputy Commander	3/30/2019	12/31/2023
270	422780	Emmanuel	S.	Jarboe	M	Operative	3/30/2019	12/31/2023
271	435226	Emmanuel	Herman	King	M	Operative	3/30/2019	12/31/2023
272	418531	Emmanuel	Y.	Blidi	M	Operative	3/30/2019	12/31/2023
273	418530	Emmanuel	S.	Sumo	M	Operative	3/30/2019	12/31/2023
274	418532	Emmett	W.	Williams	M	Operative	3/30/2019	12/31/2023
275	418223	Eriah		Daydeh	M	Operative	3/30/2019	12/31/2023
276	418300	Eric	Z.	Wehyee	M	Operative	3/30/2019	12/31/2023
277	418342	Eric	K.	Wilson	M	Operative	3/30/2019	12/31/2023
278	418299	Eric		Sackie	M	Operative	3/30/2019	12/31/2023
279	418343	Ernest	D.N.	Doboyou	M	Operative	3/30/2019	12/31/2023

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280	418427	Exodus	K.	Varfley	M	Operative	3/30/2019	12/31/2023
281	422823	Faith	Garnawloh	Saye	M	Operative	3/30/2019	12/31/2023
282	422779	Felix	E.	Monyon	M	Operative	3/30/2019	12/31/2023
283	418432	Fodia	J.	Kortee	M	Operative	3/30/2019	12/31/2023
284	434118	Francis	F.	Fombeh	M	Operative	3/30/2019	12/31/2023
285	418474	Frank		Suomie	M	Operative	3/30/2019	12/31/2023
286	427827	Franklin	S.K.	Crayton	M	Operative	3/30/2019	12/31/2023
287	418510	Gayflore	S.	Wolobah	M	Operative	3/30/2019	12/31/2023
288	418000	Geeplay		Mondae	M	Deputy Shift Leader	3/30/2019	12/31/2023
289	418506	George	F.	Monibah	M	Operative	3/30/2019	12/31/2023
290	418497	George	S.	Watkins	M	Operative	3/30/2019	12/31/2023
291	418501	George	S.	Gyadey	M	Operative	3/30/2019	12/31/2023
292	422833	George	Garsuah	Harmon	M	Operative	3/30/2019	12/31/2023
293	422755	George	S.	Lombeh	M	Operative	3/30/2019	12/31/2023
294	434123	George	M.	Flomo	M	Operative	3/30/2019	12/31/2023
295	418345	George		Cephus	M	Operative	3/30/2019	12/31/2023
296	418303	Godfred		Weah	M	Operative	3/30/2019	12/31/2023
297	418455	Handerson	A.	Momolu	M	Operative	3/30/2019	12/31/2023
298	418233	Hassan	L.	Kamara	M	Operative	3/30/2019	12/31/2023
299	418296	Henry		Andrew	M	Operative	3/30/2019	12/31/2023
300	423631	Ibrahim	V.	Nyei	M	Commander	3/30/2019	12/31/2023
301	418537	Isaac		Fred	M	Operative	3/30/2019	12/31/2023
302	428364	Isaac		Karmoh	M	Operative	3/30/2019	12/31/2023
303	430464	Isaac	Y.	Hne	M	Operative	3/30/2019	12/31/2023
304	430453	Isaac	S.	Urey	M	Operative	3/30/2019	12/31/2023
305	418430	Isaiah	S.	Weah	M	Operative	3/30/2019	12/31/2023

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306	418538	Ishmael	M.	Totimeh	M	Operative	3/30/2019	12/31/2023
307	427824	Issiak	Dominion	Dukuly	M	Operative	3/30/2019	12/31/2023
308	422762	J.	Lawson	Dweh	M	Operative	3/30/2019	12/31/2023
309	418064	J.	Nicholas	Nyenape	M	Deputy Shift Leader	3/30/2019	12/31/2023
310	418492	J.	Osundu	Gbar	M	Operative	3/30/2019	12/31/2023
311	422768	J.	Frank	Hope	M	Operative	3/30/2019	12/31/2023
312	423640	Jackson		Dorbor	M	Operative	3/30/2019	12/31/2023
313	422783	Jackson	Mamia	Torgbe	M	Operative	3/30/2019	12/31/2023
314	418416	Jacob	T.K.	Nagbe	M	Operative	3/30/2019	12/31/2023
315	418570	Jacob		Dudu	M	Operative	3/30/2019	12/31/2023
316	418347	James		Sayweya	M	Operative	3/30/2019	12/31/2023
317	418540	James	J.	Parleh	M	Operative	3/30/2019	12/31/2023
318	423637	James	Cooper	Mulbah	M	Operative	3/30/2019	12/31/2023
319	418475	James	T.	Mulbah	M	Operative	3/30/2019	12/31/2023
320	418072	James	L.	Passawe	M	Deputy Shift Leader	3/30/2019	12/31/2023
321	422766	Jaryee	H.	Dorbor	M	Operative	3/30/2019	12/31/2023
322	418304	Jasper		Sarjery	M	Operative	3/30/2019	12/31/2023
323	422765	Jefferson	B.	Dennis	M	Operative	3/30/2019	12/31/2023
324	418541	Jeffery	J.	Jackson	M	Operative	3/30/2019	12/31/2023
325	422761	Jenneh	H.	Kamara	M	Operative	3/30/2019	12/31/2023
326	422757	Jerry	O.	Kollie	M	Operative	3/30/2019	12/31/2023
327	418075	Jerry		Lekpeyee	M	Deputy Commander	3/30/2019	12/31/2023
328	418418	Jessie		Brisbane	M	Operative	3/30/2019	12/31/2023
329	418448	Jimmi	E.	Geizue	M	Operative	3/30/2019	12/31/2023
330	418410	Jimmy		Kutu	M	Operative	3/30/2019	12/31/2023
331	418444	Joe	D.	Sesay	M	Operative	3/30/2019	12/31/2023

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332	418350	Johannes	A.W.	Graff	M	Operative	3/30/2019	12/31/2023
333	418231	John		Mulbah	M	Operative	3/30/2019	12/31/2023
334	430466	Johnny	P.	Sumo	M	Operative	3/30/2019	12/31/2023
335	418351	Johnson		Sumo	M	Operative	3/30/2019	12/31/2023
336	418462	Jonathan	B.	Sawyer	M	Operative	3/30/2019	12/31/2023
337	418468	Jonathan	K.	Horace	M	Operative	3/30/2019	12/31/2023
338	418545	Joseph	K.	Sumo	M	Operative	3/30/2019	12/31/2023
339	434127	Joseph	A.	Wright	M	Operative	3/30/2019	12/31/2023
340	417911	Joseph		Saye	M	Commander	3/30/2019	12/31/2023
341	434121	Josephine	Juah	Doe	F	Operative	3/30/2019	12/31/2023
342	422747	Josephine		Mopolue	F	Operative	3/30/2019	12/31/2023
343	422822	Judy	M.	Flah	M	Operative	3/30/2019	12/31/2023
344	425272	Julius	S.	Kollie	M	Operative	3/30/2019	12/31/2023
345	418305	Junior		Russ	M	Operative	3/30/2019	12/31/2023
346	423632	Justin		Pailey	M	Operative	3/30/2019	12/31/2023
347	418548	Jusu	T.	Pusah	M	Operative	3/30/2019	12/31/2023
348	422836	K.	Karweah	Gibson	M	Operative	3/30/2019	12/31/2023
349	418485	Kaifa		Kelleh	M	Operative	3/30/2019	12/31/2023
350	423629	Kaiser	K	Williams	M	Deputy Supervisor	3/30/2019	12/31/2023
351	429305	Karen		Seplah	F	Operative	3/30/2019	12/31/2023
352	417828	Kwee	Hne	Woart	M	Deputy Chief	3/30/2019	12/31/2023
353	418352	Lawrence	S.	Caine	M	Operative	3/30/2019	12/31/2023
354	434124	Leo		Miller	M	Operative	3/30/2019	12/31/2023
355	418551	Leo	C.	Dennis	M	Operative	3/30/2019	12/31/2023
356	418552	Leroy		Parjibo	M	Operative	3/30/2019	12/31/2023
357	418353	Levi	S.	Bestman	M	Operative	3/30/2019	12/31/2023

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358	434136	Lincoln	Whoegar	Jackson	M	Operative	3/30/2019	12/31/2023
359	418553	Love	M.	Gibson	F	Operative	3/30/2019	12/31/2023
360	422751	Lush		Lakpor	M	Operative	3/30/2019	12/31/2023
361	434133	Mabue		Swaray	M	Operative	3/30/2019	12/31/2023
362	418512	Mama dee		Keita	M	Operative	3/30/2019	12/31/2023
363	418401	Manneh	M.	Kumeh	M	Operative	3/30/2019	12/31/2023
364	418067	Mark	S.	Dingay	M	Deputy Shift Leader	3/30/2019	12/31/2023
365	417862	Mark		Panto	M	Team Leader	3/30/2019	12/31/2023
366	422749	Martin		Nimely	M	Operative	3/30/2019	12/31/2023
367	418001	Martin	E.	Brown	M	Deputy Shift Leader	3/30/2019	12/31/2023
368	418398	Melisa	H.	Henry	F	Operative	3/30/2019	12/31/2023
369	418375	Melvin	M.	Massaley	M	Operative	3/30/2019	12/31/2023
370	418573	Melvin	Hanner	Conneh	M	Operative	3/30/2019	12/31/2023
371	418572	Miatta		Kings	F	Operative	3/30/2019	12/31/2023
372	426026	Michael	S.	Kumeh	M	Shift Leader	3/30/2019	12/31/2023
373	418306	Michael		Wogbeh	M	Operative	3/30/2019	12/31/2023
374	422835	Miece	M.	Sirleaf	F	Operative	3/30/2019	12/31/2023
375	428366	Milton	Sunday	Farley	M	Operative	3/30/2019	12/31/2023
376	418376	Mohammed	M.	Sheriff	M	Operative	3/30/2019	12/31/2023
377	434134	Monkonjay	K.	Kromah	F	Operative	3/30/2019	12/31/2023
378	418357	Morris		Samukai	M	Operative	3/30/2019	12/31/2023
379	418465	Moses	Q.	Brownell	M	Operative	3/30/2019	12/31/2023
380	422834	Moses	D.	Tokpah	M	Operative	3/30/2019	12/31/2023
381	434130	Moses		Nyumah	M	Operative	3/30/2019	12/31/2023
382	418377	Moses		Tarnue	M	Operative	3/30/2019	12/31/2023
383	422800	Mulbah	G.	Sumo	M	Operative	3/30/2019	12/31/2023

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No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	ID CARD ISSUANCE DATE	ID CARD EXPIRATION DATE
384	418470	Nathaniel		Gono	M	Operative	3/30/2019	12/31/2023
385	418409	Nathaniel		Toe	M	Operative	3/30/2019	12/31/2023
386	418405	Nathaniel	S.	Payne	M	Operative	3/30/2019	12/31/2023
387	418480	Nathaniel	O.	Beh	M	Operative	3/30/2019	12/31/2023
388	418358	Natina	M.	Redd	M	Operative	3/30/2019	12/31/2023
389	418471	Nyamah	N.	Tokpah	F	Operative	3/30/2019	12/31/2023
390	418359	Obediah		Yormie	M	Operative	3/30/2019	12/31/2023
391	418380	Olando		Gweh	M	Operative	3/30/2019	12/31/2023
392	418415	Oteba	W.	Nyemah	M	Operative	3/30/2019	12/31/2023
393	418309	Othello		Willie	M	Operative	3/30/2019	12/31/2023
394	418361	Patrick	G.	David	M	Operative	3/30/2019	12/31/2023
395	422825	Paul	B.	Morris	M	Operative	3/30/2019	12/31/2023
396	418390	Phebe	T.	Williams	F	Operative	3/30/2019	12/31/2023
397	418556	Prince		Glawulu	M	Operative	3/30/2019	12/31/2023
398	422829	Prince		Luogon	M	Operative	3/30/2019	12/31/2023
399	418557	Prince		Teah	M	Operative	3/30/2019	12/31/2023
400	417920	Quincy		Wuo	M	Deputy Commander	3/30/2019	12/31/2023
401	418558	Rainsford	E.	Nyepanh	M	Operative	3/30/2019	12/31/2023
402	422827	Ralph	Macadam	Holder	M	Operative	3/30/2019	12/31/2023
403	422807	Rhoda		Duo	F	Operative	3/30/2019	12/31/2023
404	425275	Ricky		Roberts	M	Operative	3/30/2019	12/31/2023
405	418438	Robert	D.	Stephens	M	Operative	3/30/2019	12/31/2023
406	418310	Robert	Shem	Dee	M	Operative	3/30/2019	12/31/2023
407	418363	Roosevelt		McCay	M	Operative	3/30/2019	12/31/2023
408	417838	Rudolph		Togba	M	Deputy Chief	3/30/2019	12/31/2023
409	418473	Remember	S	Wyile	F	Operative	3/30/2019	12/31/2023

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No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	ID CARD ISSUANCE DATE	ID CARD EXPIRATION DATE
410	418559	S.	Milo	Dobayou, Jr.	M	Operative	3/30/2019	12/31/2023
411	418365	Sam		Togbah	M	Operative	3/30/2019	12/31/2023
412	418155	Samuel	G.	Marshall	M	Operative	3/30/2019	12/31/2023
413	422846	Samuel	V.	Goll, Jr.	M	Operative	3/30/2019	12/31/2023
414	418311	Samuel		Reeves	M	Operative	3/30/2019	12/31/2023
415	418406	Samuel		Jackson	M	Operative	3/30/2019	12/31/2023
416	418561	Sekagapo	M.	Markwei	M	Operative	3/30/2019	12/31/2023
417	418228	Sensee	W.	Sombai	M	Operative	3/30/2019	12/31/2023
418	418563	Shak	D.	Borsay	M	Operative	3/30/2019	12/31/2023
419	422792	Sokpah		Jackson	M	Operative	3/30/2019	12/31/2023
420	418414	Solomon	K.	David, Sr.	M	Operative	3/30/2019	12/31/2023
421	418508	Solomon		Lewis	M	Operative	3/30/2019	12/31/2023
422	418566	Sundayboy		Johnson	M	Operative	3/30/2019	12/31/2023
423	422811	Sunshine	V.	Nah	M	Operative	3/30/2019	12/31/2023
424	418378	Swen		Robert	M	Operative	3/30/2019	12/31/2023
425	418366	T.	Fasu	Harris	M	Operative	3/30/2019	12/31/2023
426	418230	Tanwine	K.	Deyagbah	M	Operative	3/30/2019	12/31/2023
427	418097	Tarnue	W.	Gayflor	M	Deputy Shift Leader	3/30/2019	12/31/2023
428	422773	Tarweh	P.	Surkula	M	Operative	3/30/2019	12/31/2023
429	423634	Teddy		Robert	M	Operative	3/30/2019	12/31/2023
430	417839	Thomas	O.S.	Swen	M	Commander	3/30/2019	12/31/2023
431	418312	Thomas		Fatorma	M	Operative	3/30/2019	12/31/2023
432	422824	Thomas		Diggs	M	Operative	3/30/2019	12/31/2023
433	418367	Thomas	G.	Gray	M	Deputy Shift Leader	3/30/2019	12/31/2023
434	418567	Thompson		Toe	M	Operative	3/30/2019	12/31/2023
435	418568	Uel	T.	Davies	M	Operative	3/30/2019	12/31/2023

No	Payroll ID	First Name	Middle Name	Last Name	Sex	Position	ID CARD ISSUANCE DATE	ID CARD EXPIRATION DATE
436	418313	Urias		Vah	M	Operative	3/30/2019	12/31/2023
437	422796	Vance n	Y.	Karr	M	Operative	3/30/2019	12/31/2023
438	435208	Varlee	V.	Sheriff	M	Operative	3/30/2019	12/31/2023
439	427823	Varney		Kamara	M	Operative	3/30/2019	12/31/2023
440	418569	Vera	W.	Varney	F	Operative	3/30/2019	12/31/2023
441	418478	Victor	T.	Fayia	M	Operative	3/30/2019	12/31/2023
442	418368	Victor	W.	Thomas	M	Operative	3/30/2019	12/31/2023
443	418234	Victor	D.	Tarpeh, Sr.	M	Operative	3/30/2019	12/31/2023
444	422815	Wilfred	D.	Siakalee	M	Operative	3/30/2019	12/31/2023
445	418439	William	D.	Matalay	M	Operative	3/30/2019	12/31/2023
446	418389	William		Zarbay	M	Operative	3/30/2019	12/31/2023
447	422782	William	A.J.	Kumakeh	M	Operative	3/30/2019	12/31/2023
448	417950	Young or	K.	Garjay	F	Shift Leader	3/30/2019	12/31/2023
449	422750	Younis		Kwenah	M	Operative	3/30/2019	12/31/2023

Appendix 9: Promotion without Evidence of Performance Evaluation

NO	NAME	SEX	PREVIOUS POSITION	CURRENT POSITION	DATE OF ACTION (PROMOTION)	DIVISION
1	Seward Briggs	M	Operative	Deputy Chief of Operations	July 17, 2018	Operations Division
2	Mark Panto	M	Operative	Deputy Commander/ E-CAT	July 17, 2018	Operations Division
3	Nelly Siaway-Saye	M	Operative	Deputy Coordinator/Motorcade/Advances	July 17, 2018	Operations Division
4	Frederick F. Sacker	M	Commander	Chief of Protective Services	July 17, 2018	Operations Division
5	Dickerso n Bayo	M	Operative	Deputy Chief of Protective Services	July 17, 2018	Operations Division
6	Fofee Kamara	M	Operative	Coordinator/Motorcade/Advances	July 17, 2018	Operations Division
7	Fofee Kamara	M	Coordinator/Motorcade/Advances	Agent In Charge/AIC	October 19, 2018	Operations Division
8	Yancy D. Weah	M	Operative	Lead Agent In Charge/AIC	October 19, 2018	Operations Division

NO	NAME	SEX	PREVIOUS POSITION	CURRENT POSITION	DATE OF ACTION (PROMOTION)	DIVISION
9	Daniel M. Juan	M	Limo Driver	Acting Team Leader/Limo Driver Unit	November 27, 2018	Operations Division
10	Forkpah S. Yogie	M	Operative	instruction	November 27, 2018	Training Division
11	Jackson T. Nagbe	M	Operative	instruction	November 27, 2018	Training Division
12	Tommy N. Yancy	M	Mechanic	Head of Motor pool	December 14, 2018	Administration Division
13	Nelly Siaway-Saye	M	Deputy Coordinator/Motorcade/Advances	Acting Coordinator/Motorcade/Advances	December 14, 2018	Operations Division
14	O'Grady Johnson	M	Commander	Acting Deputy Coordinator/Motorcade/Advances	December 14, 2018	Operations Division
15	Zico D. Dolo	M	Deputy Commander	Acting Commander/Motorcade	December 14, 2018	Operations Division
16	Emmanuel M. Sarnor	M	Instructor/Training Dvi	Acting Deputy Chief of Operations	December 14, 2018	Operations Division
17	Seward Briggs	M	Deputy Chief of Operations	Acting Chief of Operations	December 14, 2018	Operations Division
18	Dixon T. Nmah	M	Operative	Head of the Planning and Research Section	December 26, 2018	Administration Division
19	Booker D. Harvey	M	Investigator	Acting Chief of Protective intelligence	December 27, 2018	Intelligence Division
20	Kwee Hne Woart	M	Deputy Commander/Motorcade	Acting Deputy Chief of Protective intelligence	December 27, 2018	Intelligence Division
21	Stephen E. Morgan	M	Team Leader/Executive Pavilion	Legal Analyst/PSS	December 27, 2018	Administration Division
22	Othello J. Pierre	M	Instructor/Training Dvi	Team Leader	December 27, 2018	Training Division
23	Jackson T. Nagbe	M	Instructor/Training Dvi	Deputy Team Leader	December 27, 2018	Training Division
24	Fredrick Bartuah	M	Operative	Deputy Team Leader	December 27, 2018	Training Division
25	Philibert J. Miaway	M	Instructor/Training Dvi	Acting Deputy Head/Training	December 27, 2018	Training Division
26	Othello J. Pierre	M	Team Leader	Acting Deputy Coordinator/Advances	December 31, 2018	Operations Division
FY 2019						
1	Daniel M. Juan	M	Acting Team Leader/Limo Driver Unit	Team Leader/Limo Driver Unit	March 18, 2019	Operations Division

NO	NAME	SEX	PREVIOUS POSITION	CURRENT POSITION	DATE OF ACTION (PROMOTION)	DIVISION
2	Patrick Garpue	M	Limo Driver	Deputy Team Leader/Limo Driver Unit	March 18, 2019	Operations Division
3	J. Zinnah Cueh	M	Operative	Team Leader/Radio/&Dispatch Unit	March 18, 2019	MAT. Division
4	Christian Jah	M	Operative	Team Leader/Car Wash Unit	March 18, 2019	MAT. Division
5	Annah M. Smith	M	Operative	Deputy Team Leader/Car Wash Unit	March 18, 2019	MAT. Division
6	Joseph Saye	M	Mechanic	Deputy Head/Motor pool	March 18, 2019	MAT. Division
7	Shadrick Nyantee	M	NIL	Chief of Operations	April 8, 2019	Operations Division
8	Seward Briggs	M	Acting Chief of Operations	Deputy Chief of Operations	April 8, 2019	Operations Division
9	Emmanuel E. Doe	M	Operative	Shift Leader/President's resident	May 2, 2019	Operations Division
10	Korvah H. Jomah	M	Operative	Deputy Commander/Advance	October 24, 2019	Operations Division
11	Thompson T. Chea	M	Operative	Team Leader/Int	December 23, 2019	Operations Division
12	Jeleh O. Pyzack	M	Head Welfare	Acting Head Inspectorate	December 23, 2019	Operations Division
FY 2020						
1	Seward Briggs	M	Deputy Chief of Operations	Acting Chief of Operations	January 23, 2020	Operations Division
2	Martin Q. Joe	M	Budget Analyst	Deputy Comptroller/Finance Section	February 6, 2020	Administration Division
3	A. Tony S. Morris	M	Armorer	Acting Deputy Head/PSS	April 27, 2020	Administration Division
4	Joseph T. Weah	M	Secretary	Acting Head/PSS	April 27, 2020	Administration Division
5	Edward K. Dawolo	M	Commander	Acting Chief of Intelligence	April 27, 2020	Administration Division
6	Lillymae T. Shaw	M	Operative	Secretary/PSS	May 1, 2020	Administration Division
7	Joseph S. Osseili	M	Staff	Fleet Inspector	October 27, 2020	Administration Division
8	Lucy Sayee-McIntosh	M	Secretary	Administrative Assistant	October 27, 2020	Administration Division
FY 2021						
1	J. Boimah Jangar Jr.	M	Operative	Team Leader	January 5, 2021	Operations Division
2	Otis A. Russell	M	Staff	Fleet Inspector	January 26, 2021	Administration Division

NO	NAME	SEX	PREVIOUS POSITION	CURRENT POSITION	DATE OF ACTION (PROMOTION)	DIVISION
3	Victor T. fayia	M	Operative	Orderly	January 26, 2021	Administrati on Division
4	James Somah	M	Deputy Commander	Commander	January 26, 2021	Operations Division
5	Darlington Dorbor	M	Analyst/ HR Office	Special Assistant	May 13, 2021	Administrati on Division
6	Jimmy Kutu	M	Driver	Driver/51	May 13, 2021	Administrati on Division
7	Winston C. Thomas, I	M	Planning Officer	Analyst/ HR Office	May 19, 2021	Administrati on Division
8	Rainsford E. Nyepanh	M	Operative	Team Leader	October 11, 2021	Operations Division
9	John S. Tokpah	M	Operative	Supervisor/President's Resident	October 11, 2021	Operations Division
10	Carlay J. David	M	Operative	Team Leader	October 11, 2021	Operations Division
11	Zaza Mulbah	M	Operative	Team Leader	October 11, 2021	Operations Division
12	J. Felker Morris	M	Team Leader	Shift Leader/ HQ Shift	October 11, 2021	Operations Division
13	Vancent Karr	M	Operative	Deputy Shift Leader/ Planet Shift	October 11, 2021	Operations Division
FY 2022						
1	Patrick K. Kollie	M	Operative	Deputy Commander /RIA	February 7, 2022	Operations Division
2	J. Felker Morris	M	Team Leader	Shift Leader/ HQ Shift	March 9, 2022	Operations Division
3	Emmanuel Nya Ben	M	Operative	Expeditor	March 20 2022	Administrati on Division
4	Norah Zuo-Asah	M		Senior Accountant	October 3, 2022	Administrati on Division
FY 2023						
1	Frederick F. Sacker	M	CPS	Deputy Chief of Operations	January 3, 2023	Operations Division
2	Dickerson Bayo	M	Deputy Chief of Protective Services	Chief of Protective Services	January 3, 2023	Operations Division
3	Jeleh O. Pyzack	M	Inspector General	Deputy Chief of Protective Services	January 3, 2023	Operations Division
4	Milton Farley	M	Inspector	Inspector General	January 3, 2023	Operations Division
5	Joko James	M	Commander	Supervisor/U-50 Detail	January 18, 2023	Operations Division
6	Danny M. Vah	M	Head of Record, HR	Operational Assistant, U-56 Office	January 19, 2023	Operations Division
7	Joseph S. Osseili	M	Staff, U-53 Office	Operational Assistant, U-53 Office	February 13, 2023	Administrati on Division

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NO	NAME	SEX	PREVIOUS POSITION	CURRENT POSITION	DATE OF ACTION (PROMOTION)	DIVISION
8	Newton Campbell	M	Operative, Intel	Special Assistant U-54 Office	February 15, 2023	Operations Division