



## Management Letter

### On the Audit of the Liberia Broadcasting System (LBS) Financial Statements

*For Fiscal Year Ended June 30, 2016*



**Promoting Accountability of Public Resources**

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

**Monrovia, Liberia**

April 2022

## Table of Contents

<b>1</b>	<b>DETAILED FINDINGS AND RECOMMENDATIONS</b>	<b>8</b>
<b>1.1</b>	<b>Financial Issues</b>	<b>8</b>
1.1.1	Payment without evidence of adequate Supporting Documents	8
1.1.2	No Evidence of Quarterly Budget Performance Reports	9
1.1.3	Discrepancy between the Other Receipts in Financial Statements and Trial Balance	9
1.1.4	Discrepancy between the Expenses in Financial Statements and General Ledger	10
1.1.5	Non- Preparation of Bank Reconciliation	11
1.1.6	Undisclosed Liabilities and Receivables	12
<b>1.2</b>	<b>Administrative Issues</b>	<b>13</b>
1.2.1	Inadequate Records in Personnel Files	13
1.2.2	Employees for Retirement	14
1.2.3	Non- Monitoring of Attendance Log	15
1.2.4	No Fixed Asset Register	15
1.2.5	Generator/Vehicles Fuel Consumption Log	17
1.2.6	Non-Retirement of Foreign Travel	17
<b>1.3</b>	<b>Governance Issues</b>	<b>18</b>
1.3.1	No Evidence of Board Meetings	18
1.3.2	Lack of Policies and Procedures	19
1.3.3	Lack of IS/ICT Security Policy	20
1.3.4	Lack of Backup Strategy and Off-site Storage	20
	<b>ANNEXURES</b>	<b>22</b>



## Acronyms

Acronyms/Abbreviations/Symbol	Meaning
ACCA	Association of Chartered Certified Accountants
AG	Auditor General
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
DSA	Daily Sustenance Allowance
FAR	Fixed asset Register
GAC	General Auditing Commission
GOL	Government of Liberia
GRN	Goods Received Note
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LD	Liberian Dollars
MFDPP	Ministry of Finance and Development Planning
ML	Management Letter
NCB	National Competitive Bidding
PFM	Public Financial Management
PPCA	Public Procurement & Concession Commission Act
PPCC	Public Procurement & Concession Commission
PV	Payment Voucher
RFQ	Request for quotation
LBS	Liberia Broadcasting System
USD	United States Dollars



## Republic of Liberia



Mrs. Estelle Liberty Kemoh  
**Director General**  
Liberia Broadcasting System (LBS)  
Paynesville, Liberia

April 21, 2022

Dear Mrs. Kemoh:

The Financial Statements of the Liberia Broadcasting System is subject to audit by the Auditor General (AG) consistent with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

### **INTRODUCTION**

Financial Statements Audit on the Liberia Broadcasting System for the period July 1, 2015 to June 30, 2016 have been completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

### **SCOPE AND DETERMINATION OF RESPONSIBILITY**

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

An audit includes an examination on a test basis of evidence supporting the amounts and disclosures in the financial statements; Assessment of the accounting principles used and significant estimates made by management; and Evaluation of the overall financial statements' presentation.

The audit also includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters. The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

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


**Key Management Personnel of LBS**

<b>Name</b>	<b>Rank</b>	<b>Period of Service</b>
Hon. Ledgerhood J. Rennie	Director General	Dec 1, 2014 - June 30, 2019
Hon. Patrick Honnah	Deputy Director General for Media Services	July 1, 2014 - June 30, 2018
Hattie Wureh-Hunder	Deputy Director General for Administration	July 1, 2014 - June 30, 2016
Tepenty A. Young	Deputy Director General for Technical Services	July 1, 2014 - June 30, 2018
Christopher K. Selee	Deputy Director General for Rural Broadcasting	July 1, 2015 - June 30, 2018
Susie K. Abim- Karmon	Comptroller	July 1, 2014 - June 30, 2015

**Appreciation**

We would like to express our appreciation for the courtesy extended and assistance rendered by the Management and staff of the Liberia Broadcasting System during the audit.

Thank you as we strive to promote accountability, transparency and good governance across the Government of Liberia.



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

**Monrovia, Liberia**

April 2022

## 1 DETAILED FINDINGS AND RECOMMENDATIONS

### 1.1 Financial Issues

#### 1.1.1 Payment without evidence of adequate Supporting Documents

##### Observations

1.1.1.1 Regulations P.9 (1) and (2) of the PFM Act of 2009 states (1) "All disbursements or payments of public moneys shall be properly supported by pre-numbered payment vouchers. (2) Payments except for statutory transfers and debt service shall be supported by invoices, bills and other documents in addition to the payment vouchers".

1.1.1.2 During the audit, Management did not provide supporting documents (Vouchers) for expenditures totaling US\$971,207.91 and L\$28,967,251.60. **See Table 1 and Annexure 1a-1f for details.**

**Table 1: Unsupported Transactions**

No.	Bank	A/C Title	A/C Numbers	Currency	Amount US\$	Amount L\$
1	Ecobank	LBS	0013174717270301	USD	464,243.83	-
2	Ecobank	LBS	0011134726034501	USD	229,595.41	-
3	Ecobank	LBS	0010014717270301	LRD	-	1,107,716.70
4	LBDI	LBS	0121511054802	LRD	-	13,044,943.49
5	LBDI	LBS	0121511054801	LRD	-	14,814,591.41
6	LBDI	LBS	00221523293301	USD	277,368.67	-
<b>Total</b>					<b>971,207.91</b>	<b>28,967,251.60</b>

##### Risk

1.1.1.3 Failure by Management to provide supporting documents may undermine the legitimacy of the transactions.

##### Recommendation

1.1.1.4 Management should provide payment vouchers, invoices, receipts and other relevant document to validate the transactions.

##### Management's Response

1.1.1.5 *We have reviewed the folders given back to us by GAC and located supporting documents for highlighted transactions. These documents are identified by stick on pad in the folders as you will verify.*

##### Auditor General's Position

1.1.1.6 We have reviewed the documents subsequently provided by Management in response to the finding above and have therefore adjusted the payments without supporting documents to US\$969,917.91 (US\$971,207.91 - US\$1,290.00) and L\$28,967,251.60 to be accounted for by Management.

1.1.1.7 Also, Management's provision of documents after our review, does not guarantee Management effective control of document management.

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

1.1.1.9 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act 2009.

### **1.1.2 No Evidence of Quarterly Budget Performance Reports**

#### **Observation**

1.1.2.1 Regulation A.1 of the PFM Act of 2009 states, "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."

1.1.2.2 During the conduct of the audit, it was observed that Management operated the Liberia Broad Casting System with the amount of US\$1,548,130.59 without evidence of Quarterly Budget Performance Reports.

#### **Risk**

1.1.2.3 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**

1.1.2.4 Management should ensure timely preparation of Quarterly Budget Performance Reports in line with the PFM Act of 2009.

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

1.1.2.5 *The budget performance report is a component of the IPSAS Cash Basis Financial Report submitted to GAC; moving forward, we prepare it as a separate report.*

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

1.1.2.6 We acknowledge Management's acceptance of our findings. We will make a follow-up on the implementation during subsequent audit. However, Management is in breach of financial discipline in line with Regulations A.20 of the PFM Act of 2009.

### **1.1.3 Discrepancy between the Other Receipts in Financial Statements and Trial Balance**

#### **Observation**

1.1.3.1 Regulation B.9 (1)(d) of the PFM Acts of 2009 states, "A head of government agency shall fully disclose all non-tax revenues collected, lodged or retained as part of the monthly revenue collection and quarterly Government agency account or financial report to the

Minister and the Auditor General. The reporting format shall include, but not limited to: (d) non-Tax Revenue including Internally Generated Funds due but not collected....”

- 1.1.3.2 During the audit, we observed that there was a variance of US\$32,245.60 between the Internally Generated Revenue (other receipts) account balance in the financial statements and the trial balance. **See Table 2 for details.**

**Table 2: Other Receipts**

Financial Statements (LBS) US\$ (A)	Trial Balance (LBS) US\$ (B)	Variance US\$ (C)=A-B
420,067.80	452,313.40	<b>32,245.60</b>

**Risk**

- 1.1.3.3 The accuracy of the financial statements cannot be assured.

**Recommendation**

- 1.1.3.4 Management should ensure that the financial statements and the trial balance figures on other receipts are reconciled.

**Management’s Response**

- 1.1.3.5 *The Liberia Broadcasting System has Internal control in place for filing and documentations. We have reviewed and located all the misfiled documents concerning our internal revenue; evidence is available for your verification.*

**Auditor General’s Position**

- 1.1.3.6 Management did not adequately address the audit finding. Going forward, Management should ensure that the financial statements balances reconcile with the trial balance.
- 1.1.3.7 Management should activate an automated linkage between the trial balance and financial statements. The financial statement should be adequately review by senior management.
- 1.1.3.8 Reference to the finding above, Management is in breach of financial discipline in line with Regulations A.20 of the PFM Act 2009.

**1.1.4 Discrepancy between the Expenses in Financial Statements and General Ledger**

**Observation**

- 1.1.4.1 Regulation B.9 (1)(d) of the PFM Acts of 2009 states, “A head of government agency shall fully disclose all non-tax revenues collected, lodged or retained as part of the monthly revenue collection and quarterly Government agency account or financial report to the Minister and the Auditor General. The reporting format shall include, but not limited to: (d) non-Tax Revenue including Internally Generated Funds due but not collected....”
- 1.1.4.2 During the audit, we observed a variance of US\$242,387.01 between the goods and services expenses in the financial statements and the general ledger. **See Table 3 for details.**



**Table 3: Discrepancy between expenses in Financial Statements and General Ledger**

Financial Statements US\$ (A)	Ledger US \$ (B)	Variance US\$ (C)=A-B
608,554.59	366,167.58	<b>242,387.01</b>

**Risk**

1.1.4.3 Discrepancy could lead to the misstatement of the financial statements.

**Recommendation**

1.1.4.4 Management should ensure that the information captured in its general ledger is consistent with the information provided in its financial statements for all transactions.

**Management's Response**

1.1.4.5 *Holding all things constant, this should not happen because the Ledger is the basis for the preparation of Financial Statements. Moving forward we will perform quarterly reconciliation of our ledgers.*

**Auditor General's Position**

1.1.4.6 Management did not adequately address the audit finding. Going forward, Management should ensure that the financial statements balances reconcile with the general ledger balances.

1.1.4.7 Management should activate an automated linkage between the general ledger balances and financial statements. The financial statement should be adequately review by senior management.

1.1.4.8 Reference to the finding above, Management is in breach of financial discipline in line with Regulations A.20 of the PFM Act 2009.

**1.1.5 Non- Preparation of Bank Reconciliation**

**Observation**

1.1.5.1 Regulation R.3 (6) of the PFM Act of 2009 states, "the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or reference to the date and number thereof."

1.1.5.2 It was observed during the audit, that Management did not prepare bank reconciliation statements for LBS bank accounts. **See Table 4 below for details.**

**Table 4: Bank Reconciliation**

No.	Name of Banks	Account Title	Account Numbers	Balances US\$	Balances L\$	Period of non-reconciliation
1	Ecobank	LBS	0013174717270301	-	62,276.56	July 1, 2015 to June 30, 2016
2	Ecobank	LBS	0011134726034501	24,147.04	-	July 1, 2015 to June

No.	Name of Banks	Account Title	Account Numbers	Balances US\$	Balances L\$	Period of non-reconciliation
						30, 2016
3	Ecobank	LBS	0010014717270301	51,930.79	-	July 1, 2015 to June 30, 2016
4	LBDI	LBS	0121511054802	-	297,388.46	July 1, 2015 to June 30, 2016
5	LBDI	LBS	0121511054801	-	642,144.24	July 1, 2015 to June 30, 2016
6	LBDI	LBS	00221523293301	3,182.01	-	July 1, 2015 to June 30, 2016
<b>Total</b>				<b>79,259.84</b>	<b>1,001,809.26</b>	Rate Used US\$1.00 to L\$93.00

### Risk

- 1.1.5.3 Failure to prepare bank reconciliation statements may lead to untimely detection of errors or omissions and fraud. Management may not be able to fully account for its cash receipts.

### Recommendation

- 1.1.5.4 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account established by LBS.

### Management's Response

- 1.1.5.5 *Noted, LBS' Accounts Section is currently preparing month reconciliation of all bank accounts.*

### Auditor General's Position

- 1.1.5.6 We acknowledge Management's acceptance of our audit finding and recommendation. We will make a follow up on the implementation of our audit recommendation during subsequent audit.
- 1.1.5.7 However, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

## 1.1.6 Undisclosed Liabilities and Receivables

### Observation

- 1.1.6.1 Section 7.1.33 and 17.1.34 of Cash Basis International Public Sector Accounting Standard (IPSAS) as adopted by the Government of Liberia state, "An entity is encouraged to disclose in the notes to the financial statements: 1a) Information about the assets and liabilities of the entity; and 1b) If the entity does not make publicly available its approved budget, and comparison with national budgets".
- 1.1.6.2 There was no evidence that Management disclosed in the notes to the financial statements the amount totaling US\$394,992.76 as liabilities and US\$1,071,769.66 as receivables respectively. Further, there was no evidence of supporting documents provided.

### **Risk**

- 1.1.6.3 Lack of full disclosure of liabilities and receivables, users of the financial statements may be deprived of the necessary information for decision making.

### **Recommendation**

- 1.1.6.4 Management should maintain an updated listing of liabilities and receivables, and fully disclosed in the notes to the financial statements.

### **Management's Response**

- 1.1.6.5 *The principle of full disclosure is integral to LBS Operations; Financial Statements and general ledgers for the period under review have liabilities and receivables.*

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

- 1.1.6.6 Management did not adequately address the audit findings. Therefore, Management is in breach of financial discipline per Regulation A.20 of the PFM Act of 2009.

## **1.2 Administrative Issues**

### **1.2.1 Inadequate Records in Personnel Files**

#### **Observation**

- 1.2.1.1 Chapter 5.8 of the CSA Standing Order of 2012 states that "the below listed documents make up the employee's file and must remain in the file as part of the employee's records: a. Employment Letter b. Resume; c. Credentials; d. Personal data; e. Job description; f. All subsequent warnings or commendation; and g. Annual appraisal forms and related evaluation forms."

- 1.2.1.2 It was observed during the audit, that Management did not maintain essential personnel records such as letter of applications, employment letters, contracts, credentials, job description appointment, consultant, correspondence, Personnel Action Notice (PAN), etc.

#### **Risk**

- 1.2.1.3 Failure to maintain essential personnel records may lead to management inability to manage or regulate the activities of its personnel effectively.
- 1.2.1.4 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of LBS.

#### **Recommendation**

- 1.2.1.5 Management should ensure that all employees' files are updated to contain essential documents such as letter of applications, letter of employment, contracts, credentials, consultant, correspondence, Personnel Action Notice (PAN), etc. to enable Administration regulates the activities of its personnel effectively.
- 1.2.1.6 Management should ensure that all employees' files contain the relevant supporting documents indicative of proper vetting (application letters, employment letters, police clearances and medical certificates) in line with the employment policy of the CSA.

### **Management's Response**

- 1.2.1.7 *The LBS' HR Section currently maintaining an effective Personnel File.*

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

- 1.2.1.8 Management did not adequately address the audit finding. Going forward, Therefore, we maintain our finding and recommendation.

## **1.2.2 Employees for Retirement**

### **Observation**

- 1.2.2.1 Chapter 22.2 (A) of the Decent Work Act of 2015 of the Republic of Liberia states, "(A) 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."

- 1.2.2.2 During the audit, it was observed that thirty-seven (37) staff of LBS have met the requirements for retirement but were still employed with the institution. See Annexure 2 for details.

### **Risk**

- 1.2.2.3 Maintaining employees who have met the requirements for retirement may lead to inefficiency in the operations of LBS and deny deserving individuals' entry into the work force.

### **Recommendation**

- 1.2.2.4 Management should ensure that the employees who have reached the retirement age are retired in line with the law.

### **Management's Response**

- 1.2.2.5 *Employees officially retired by GoL were still being found around LBS compound because Management inquired from CSA whether those retired by GoL should leave but was told to hold on while CSA is arranging with GoL to set the handshake package in place before they can leave. After about a week, CSA informed Management to let the retired employees leave. They have already left as we speak and are now awaiting a call to get handshake from GoL thru. CSA.*

- 1.2.2.6 *Moreover, the GoL has LBS personnel database in her possession. They can plug out those staffs who have qualified for retirement and implement same.*

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

- 1.2.2.7 Management did not adequately address the audit finding. Therefore, we maintain our finding and recommendation.

### 1.2.3 Non- Monitoring of Attendance Log

#### Observation

- 1.2.3.1 Chapter 5 Section 5.1.1 of the CSA Standing Order of 2012 states, "Employees of the Civil Service are normally required to work 5 days per week. Normal working hours are from 8:00 a.m. to 4:00 p.m. subject to the approval of supervisors. A period of one hour is allowed for lunch. No employee is permitted to leave his place of work without the knowledge of his supervisor."
- 1.2.3.2 During the period under 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.

#### Risk

- 1.2.3.3 The absence of an accurate attendance log or personnel roster to monitor staff on a daily basis may lead to ghost or undeserving staff being compensated.
- 1.2.3.4 It may also lead to salaries being paid for work not performed.

#### Recommendation

- 1.2.3.5 Management should conduct periodic spot checks to ascertain the authenticity of the attendance records.
- 1.2.3.6 Management should ensure that all staff sign the daily attendance records.
- 1.2.3.7 The Attendance Records should be adequately documented to facilitate future review.

#### Management's Response

- 1.2.3.8 *Contrary to query, a daily attendance statistic is recorded taking note on staff who will come late to work or absence from work. at the end of the month, HR submits its finding to management for pay cut of number of days absence. this is evident by the monthly record in our human resource file.*

#### Auditor General's Position

- 1.2.3.9 Management's assertion did not adequately address the finding. Therefore, we maintain our finding and recommendations.

### 1.2.4 No Fixed Asset Register

#### Observation

- 1.2.4.1 Regulations V.3 (3) of the PFM Act of 2009 and revised in 2019 states that, "All major items of furniture and equipment issued for either Government quarters or offices, large tools for Government works, plant, equipment, vehicles or launches if not included in the master inventory register, shall be in a register that combines those registers and the Land and Buildings Register.

- 1.2.4.2 Regulation V.4 (2) of the PFM Act of 2009 and revised in 2019 states that, "The master inventory shall record under each category of item:
- a) the date and other details of the voucher or other document on which the items were received or issued;
  - b) their serial numbers where appropriate; and
  - c) their distribution to individual locations and the total quantity held.
- 1.2.4.3 During the period under audit, Management did not provide a Fixed Asset Register for review.
- 1.2.4.4 Also, during the physical verification exercise, some assorted furniture and equipment such as computers and laptops were not coded. See Annexure 3 attached for details.

**Risk**

- 1.2.4.5 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of LBS objective.
- 1.2.4.6 Assets not coded may be susceptible to theft or diverted to personal use.

**Recommendation**

- 1.2.4.7 Management should set assets value to be recorded and develop and maintain a fixed asset register that is transparent and contain information such are; original costs, source of purchase, date, assignee, etc. in compliance with the applicable regulations.
- 1.2.4.8 Also, Management should ensure that all assets are coded in line with the Law and GSA Policy

**Management's Response**

- 1.2.4.9 *Noted, we are currently regularizing our fixed Asset register to include all required information*

**Auditor General's Position**

- 1.2.4.10 Management should develop, approve and operationalize a comprehensive fixed asset policy. Management should also develop a fixed assets register containing the following information: Asset code, description of assets, class of assets, date of purchase, location of assets, condition of assets, cost of assets, depreciation expense, accumulated depreciation and net book value, etc.
- 1.2.4.11 Management should also conduct periodic physical verification of assets. The result of the physical verification should be clearly documented and filed to facilitate future review. Management should also create the asset movement form, which must be filled and approved before assets are moved / transfer from one location to another.

## 1.2.5 Generator/Vehicles Fuel Consumption Log

### Observation

- 1.2.5.1 Regulations A.3 (1) of the PFM Act of 2009 states that, "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."
- 1.2.5.2 During the period under audit, there was no evidence of generators and vehicles fuel consumption log presented for review.

### Risk

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

### Recommendation

- 1.2.5.5 Management should craft a policy on fuel distribution, consumption, purchase and ensure that proper records are maintained.
- 1.2.5.6 Management should maintain a fuel consumption and distribution log to help LBS manage cost and inform future purchase.

### Management's Response

- 1.2.5.7 *The logs for the period under consideration was given in a box folder to GAC. Perhaps, this an oversight that can be resolved when you come for verifications.*

### Auditor General's Position

- 1.2.5.8 Management did not adequately address the issue raised. Therefore, we maintain our finding and recommendation. Further, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

## 1.2.6 Non-Retirement of Foreign Travel

### Observation

- 1.2.6.1 Section 29 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before 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".

1.2.6.2 It was observed during the audit that an amount of US\$6,231.72 was paid as DSA to staff for foreign travel without evidence of retirement. **See Annexure 4 for details.**

**Risk**

1.2.6.3 Failure to retire travel advance paid as DSA may lead to mismanagement of public funds.

1.2.6.4 Expenditure may be misstated in the financial statements.

1.2.6.5 The authenticity of the transactions may be undermined

**Recommendation**

1.2.6.6 Managements should ensure that all travel advances are adequately retired with the original copies of receipts and activities reports to justify regularity of the transactions.

**Management's Response**

1.2.6.7 *Noted, LBS is currently adhering to the approved Travel Ordinance.*

**Auditor General's Position**

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

**1.3 Governance Issues**

**1.3.1 No Evidence of Board Meetings**

**Observation**

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

1.3.1.2 During the conduct of the audit, there was no evidence of board meeting to facilitate oversight and review of Management functions.

**Risk**

1.3.1.3 The entity is likely not to achieve its objectives due to the absence of a functional governance board to drive the strategic direction of its operations.

1.3.1.4 Management may not be implementing audit recommendations due to the lack of a functional (audit committee) to follow up on Management's action plan for such recommendations.



1.3.1.5 Management may override institutional policies and procedures that could adversely impact the entity.

**Recommendation**

1.3.1.6 The board members of LBS should ensure that regular board meetings are held in keeping with its mandate as enshrined in the LBS Act.

**Management's Response**

1.3.1.7 *Though the president of Liberia constituted the Board, but the Chairman did not convene any meeting for the period.*

**Auditor General's Position**

1.3.1.8 Management's assertion that the president of Liberia constituted the Board, but the chairman failed to convene a meeting for the period does not adequately address the finding. We therefore, maintain our finding and recommendations.

1.3.1.9 Management should liaise with the appropriate authorities to ensure the entity's board of directors is fully functional.

**1.3.2 Lack of Policies and Procedures**

**Observation**

1.3.2.1 Paragraph 17 of the Internal Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) indicates that in most cases, the board or head of public entity is ultimately responsible for determining whether management has implemented effective internal control including monitoring. The institution makes this assessment by (a) understanding the risks the organization faces and (b) Gaining an understanding of how senior management mitigates those risk that are meaningful to the organization's objectives. Obtaining this understanding includes determining how management supports its beliefs about the effectiveness of the internal control system in those areas.

1.3.2.2 During the audit, it was observed that Management did not develop various policies to guide its operations. There was no evidence of approved policy for the following:

- Risk management
- Asset Management
- Retention
- Fuel and scratch cards distribution

**Risk**

1.3.2.3 Failure to develop policies to guide the activities of LBS may lead to arbitrary decisions that may be non-compliant to applicable laws and Regulations and undermine the achieving of LBS' objectives.

**Recommendation**

1.3.2.4 Management should ensure that policies are developed for the effective and efficient operations of LBS.

### **Management's Response**

- 1.3.2.5 *Noted, LBS has policies such as Procurement, HR and Accounting; Risk Management, Conflict of Interest and others will be developed.*

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

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

## **1.3.3 Lack of IS/ICT Security Policy**

### **Observation**

- 1.3.3.1 DSS01.01.4 of Cobit 5 provides for organizations to ensure that applicable security standards are met for the receipt, processing, storage and output of data in a way that meets enterprise objectives, the enterprise's security policy and regulatory requirements.

- 1.3.3.2 During the audit, Management did not develop ICT security policy, which guides the entity in dealing with security issues.

### **Risk**

- 1.3.3.3 The absence of an IT security Policy may result in the acquisition and use of unsuitable ICT equipment and services.

- 1.3.3.4 Management may be unable to identify ICT gaps associated with the systems.

### **Recommendation**

- 1.3.3.5 Management should create a strategic plan to support its business requirements.
- 1.3.3.6 The IT Security Policy should identify gaps and recommend solutions to aid LBS achieve ICT operation objectives.
- 1.3.3.7 Management should establish a strategic committee to adequately address the IT governance issues which include formulating strategic direction and reviewing major investments that relate to enterprise governance.

### **Management's Response**

- 1.3.3.8 *Noted, LBS will develop policy on ICT.*

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

- 1.3.3.9 We acknowledge the acceptance of our audit finding and recommendation. We will make a follow up on the implementation of our audit recommendation during subsequent audit.

## **1.3.4 Lack of Backup Strategy and Off-site Storage**

### **Observation**

- 1.3.4.1 DSS04.03.6 of Cobit 5, "provides for entities to define and document the information backup requirements required to support the plans, including plans and paper documents as well as data files, and consider the need for security and off-site storage."

1.3.4.2 During the audit, we observed that Management did not have a backup strategy to store data, backups are not done in full, and only specific items are backups. The TV backup size is six (6) terabytes (6TB) while the backup size for the radio is two (2) terabytes (2TB).

1.3.4.3 Additionally, there is no off-site storage facility. LBS has an online storage and sound cloud. However, backup done at LBS are not documented and sound cloud is only limited to uploading audio and not video.

**Risk**

1.3.4.4 If backups are not stored at an offsite location the organization may not recover data loss due to a disaster.

**Recommendation**

1.3.4.5 Management should have an off-site back-ups facility of its own or have an agreement with another entity to use their facility to store back-ups.

**Management's Response**

1.3.4.6 *Noted, LBS will develop a backup strategy.*

**Auditor General's Position**

1.3.4.7 We acknowledge the acceptance of our audit finding and recommendation. We will make a follow up on the implementation of our audit recommendation during subsequent audit.

## ANNEXURES

### Annexure 1a: Payment without evidence of supporting document ECOBANK 0011134726034501 USD

No.	Date	Description	Check No.	Amount US\$
1	19-01-2016	REF : 017CQWL160190001 / CHEQUE WITHDRAWAL BG CHK 473052 PD IFO JUSTINE SUMO	473052	455
2	21-01-2016	REF : 004FTRQ160210008 / FUNDS TRANSFER - A/C TO A/C BG CK473053 DEP IFO MASTER TRADING CENTER ON SL 0904595		1,060
3	22-01-2016	REF : 006CQWL160220014 / CHEQUE WITHDRAWAL BG CHK473051 PD IFO SATTA KEMOKAI	473051	50
4	25-01-2016	REF : 004FTRQ160250017 / FUNDS TRANSFER - A/C TO A/C BG CK473058 DEP IFO SKY TECH INTL ON SL 1836308		150
5	29-01-2016	REF : 005CQWL160290016 / CHEQUE WITHDRAWAL CHK 00473067 PD TO PATRICK HONNAH	00473067	2,864.32
6	29-01-2016	REF : 011CQWL160290025 / CHEQUE WITHDRAWAL CASA CHEQ 473062 PD IFO FODAY DEMBADUME	473062	242.5
7	29-01-2016	REF : 998PS01160290013 / CHEQUE CLEARING - INWARD FCY ELR CK 473061 PD GUARANTY TRUST BANK (LBS STAFF)	473061	2,235.62
8	29-01-2016	REF : 998LBV0160290038 / CHEQUE CLEARING - INWARD FCY ELR CHK 473055 PD FRANKLIN DOLOQUIE	473055	100
9	29-01-2016	REF : 005FTRQ160290008 / FUNDS TRANSFER - A/C TO A/C CHK 00473066 DEP IFO LEDGERHOOD J RENNIE ON SLIP 1794476		3,426.64
10	01-02-2016	REF : 017INCQ160320003 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 473065 DEP IFO LIBRA SANITATIONA SLIP NO 1838385	473065	400
11	01-02-2016	REF : 001CQWL160320047 / CHEQUE WITHDRAWAL CHK00473063 PD IFO EDWARD M WARLEY	00473063	150
12	01-02-2016	REF : 017SSS3160320004 / FUNDS TRANSFER - A/C TO A/C BG MC80030768 IFO GRA BOO LIB BROADCASTING SYSYTM		885.69
13	02-02-2016	REF : 005CQWL160330061 / CHEQUE WITHDRAWAL BG CHK473064 PD IFO JAMES T PAYKOO	473064	120
14	03-02-2016	REF : 998GG00160340013 / CHEQUE CLEARING - INWARD FCY BG CHK/ 473069 PD IFO RAJ ENTERPRISE INC	473069	1,290
15	03-02-2016	REF : 998PS01160340023 / CHEQUE CLEARING - INWARD FCY ELR CK 473060 PD INTERNATIONAL BANK (LBS STAFF)	473060	1,019.78
16	04-02-2016	REF : 017AWI6160350024 / FUNDS TRANSFER - A/C TO A/C MC80034509 IFO GRA BOO LBS		1,077.22

**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
17	05-02-2016	REF : 001CQWL160360062 / CHEQUE WITHDRAWAL CHK00473072 PD IFO G WIEFUEH ALFRED SAYEH	00473072	500
18	05-02-2016	REF : 011CQWL160360058 / CHEQUE WITHDRAWAL CASA CHEQ 473070 PD IFO SAM GIBSON	473070	200
19	15-02-2016	REF : 003CQWL160460006 / CHEQUE WITHDRAWAL CASA CHEQ473083 WITHDRAWAL IFO JAMES O WILLIAMS	473083	450
20	15-02-2016	REF : 001FTRQ160460012 / FUNDS TRANSFER - A/C TO A/C CHK00473074 DP IFO LCC BY LIBERIA BROADCASTING SLIP1474366		260
21	16-02-2016	REF : 017INCQ160470005 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 473075 DEP IFO LIBRA SANITATION INC ON SLIP 862840	473075	100
22	16-02-2016	REF : 005FTRQ160470037 / FUNDS TRANSFER - A/C TO A/C BG CHK 00473080 DEPOSITED IFO EAGLE ELECTRICAL CORP 1207432		220
23	17-02-2016	REF : 002INCQ160480010 / CHEQUE DEPOSIT - HSE CHEQUE CK NO 00473078 DEP IFO ELIAS ANTOUNE MOTOR ON SLP NO 1777115	00473078	104
24	17-02-2016	REF : 017INCQ160480017 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 473084 DEP IFO HERITAGE COMMUNICATION ON SLIP 1348075	473084	600
25	17-02-2016	REF : 005FTRQ160480021 / FUNDS TRANSFER - A/C TO A/C BG CHK 00473090 DEPOSITED IFO HOME CITY SLIP 1605413		575
26	17-02-2016	REF : 005FTRQ160480030 / FUNDS TRANSFER - A/C TO A/C CK 473073 DEP IFO SATCON ON SL 1705402		180
27	18-02-2016	REF : 004FTRQ160490006 / FUNDS TRANSFER - A/C TO A/C BG CK473086 DEP IFO SUPER COLD SERVICE ON SL 0567130		282
28	18-02-2016	REF : 004CQWL160490012 / CHEQUE WITHDRAWAL CK 473087 PD IFO KEKURA KAMARA	473087	1,200
29	18-02-2016	REF : 017AWI2160490001 / FUNDS TRANSFER - A/C TO A/C MC80034658 IFO GRA		130
30	19-02-2016	REF : 011CQWL160500021 / CHEQUE WITHDRAWAL CASA CHEQ 473085 PD IFO JOSEPH G DARYOU	473085	375
31	19-02-2016	REF : 998SSS1160500014 / CHEQUE CLEARING - INWARD FCY BG CHK473089 PD IFO AKASCO & SONS ENT	473089	355
32	19-02-2016	REF : 010INCQ160500007 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK473096 DEP IFO SPECTRIUM PRINT INC ON SP NO 1776982	473096	1,080
33	22-02-2016	REF : 998PS01160530041 / CHEQUE CLEARING - INWARD FCY ELR CK 473095 PD AKASCO & SONS ENTERPRISES	473095	1,565

**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
34	22-02-2016	REF : 998PS01160530084 / CHEQUE CLEARING - INWARD FCY ELR CK 473092 PD MUTUAL BENEFIT	473092	1,263
35	23-02-2016	REF : 998PS01160540019 / CHEQUE CLEARING - INWARD FCY ELR CK 473088 PD EVERGREEN AFRICA CONSERATION	473088	360
36	23-02-2016	REF : 998PS01160540020 / CHEQUE CLEARING - INWARD FCY ELR CK 473094 PD NEW DAWN NEWS PAPER	473094	875
37	23-02-2016	REF : 998PS01160540051 / CHEQUE CLEARING - INWARD FCY ELR CK 473082 PD CONVENANT BUILDERS INC	473082	300
38	24-02-2016	REF : 017CQWL160550018 / CHEQUE WITHDRAWAL CASA CHEQ 473097WITHDRAWAL IFO YEMI WILLIAMS	473097	175
39	25-02-2016	REF : 001FTRQ160560030 / FUNDS TRANSFER - A/C TO A/C BG CHK473091 DEP IFO LIBERIA EQUIPMENT ON SLP 1487528		1,464.53
40	26-02-2016	REF : 005CQWL160570104 / CHEQUE WITHDRAWAL CHK00473101 PD IFO HATIE WIREH BLANDA	00473101	2,864.32
41	26-02-2016	REF : 001CQWL160570095 / CHEQUE WITHDRAWAL CASA CHEQ00473105 WITHDRAWAL PD IFOJARGEN QUEEGIAH	00473105	960
42	29-02-2016	REF : 005CQWL160600160 / CHEQUE WITHDRAWAL BG CHK00473100 IFO PATRICE HONNAH	00473100	2,864.32
43	29-02-2016	REF : 002CQWL160600066 / CHEQUE WITHDRAWAL CHK473102 PD IFO TEPENTY A YOUNG	473102	2,864.32
44	02-03-2016	REF : 001FTRQ160620016 / FUNDS TRANSFER - A/C TO A/C BG CHK473099 DEP IFO LEDGERHOOD RENNIE ON SLP 1618112		3,426.64
45	02-03-2016	REF : 001CQWL160620083 / CHEQUE WITHDRAWAL CASA CHEQ00473110 WITHDRAWAL PD IFO JERRY BYEPU	00473110	98.48
46	03-03-2016	REF : 998PS01160630002 / CHEQUE CLEARING - INWARD FCY ELR CK 473113 PD FRANKLIN DOLOYUIE	473113	100
47	03-03-2016	REF : 998PS01160630016 / CHEQUE CLEARING - INWARD FCY ELR CK 473103 PD CHRISTOPHER K. SELLEE	473103	2,864.32
48	03-03-2016	REF : 998PS01160630017 / CHEQUE CLEARING - INWARD FCY ELR CK 473106 PD RAJ ENTERPRISE	473106	1,290
49	03-03-2016	REF : 017CQWL160630087 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL PD IFO J ANTHONY ARMAH	00473123	370
50	03-03-2016	REF : 001CQWL160630059 / CHEQUE WITHDRAWAL CASA CHEQ00473129 WITHDRAWAL PD IOF CYRUS L GRAY	00473129	1,600

**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
51	03-03-2016	REF : 001CQWL160630067 / CHEQUE WITHDRAWAL CASA CHEQ00473109 WITHDRAWAL PD IFO GEORGE WONNIE	00473109	60
52	04-03-2016	REF : 998SSS4160640008 / CHEQUE CLEARING - INWARD FCY BG CHK473107 PD IFO INTERNATIONAL BANK LIB LTD	473107	1,019.78
53	04-03-2016	REF : 998SSS4160640009 / CHEQUE CLEARING - INWARD FCY BG CHK473108 PD IFO GUARANTEE TRUST BANK	473108	2,235.62
54	04-03-2016	REF : 017CQWL160640093 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL PD IFO SAMUEL GIBSON	00473134	200
55	04-03-2016	REF : 002INCQ160640043 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00473131 DEP IFO CACTUS MOTOR ON SLIP NO. 1755579	00473131	2,090
56	07-03-2016	REF : 017CQWL160670031 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO CHUCKY SMITH	473133	530
57	07-03-2016	REF : 017INCQ160670018 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 473120 DEP IFO G B K MOTORS SLIP NO 1500448	473120	370
58	07-03-2016	REF : 001CQWL160670116 / CHEQUE WITHDRAWAL CASA CHEQ00473135 WITHDRAWAL IFO TARGEN QUEEGLAY	00473135	280
59	07-03-2016	REF : 001CQWL160670120 / CHEQUE WITHDRAWAL CASA CHEQ00473118 WITHDRAWAL IFO JAMES M KPANGBAI	00473118	500
60	07-03-2016	REF : 001CSTF160670020 / COMMISSION ON OUTWARD TRANSFER FORE /RFB/ ELROTA1600300400 BOO LEC		50
61	07-03-2016	REF : 001CSTF160670020 / FUNDS TRANSFER OUTWARD - FGN /RFB/ ELROTA1600300400 BOO LEC		1,200
62	07-03-2016	REF : 001FTRQ160670037 / FUNDS TRANSFER - A/C TO A/C BG CHK473125 DEP IFO EHS ON SLP 1542217		950
63	08-03-2016	REF : 998GG00160680007 / CHEQUE CLEARING - INWARD FCY BG CHK473130 PD IFO AKASCO AND SONS ENTERPRISE	473130	260
64	08-03-2016	REF : 011CQWL160680040 / CHEQUE WITHDRAWAL CASA CHEQ 473122 PD IFO BENJAMIN EBOW AYAIM	473122	90
65	08-03-2016	REF : 006INCQ160680005 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK473126 DEP IFO LIBERIA EQUIPMENT LTD	473126	940.53
66	10-03-2016	REF : 998LBV2160700028 / CHEQUE CLEARING - INWARD FCY ELR CHK 473112 PD SATTA L KEMOKAI	473112	85

**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
67	10-03-2016	REF : 998PS01160700033 / CHEQUE CLEARING - INWARD FCY ELR CK 473132 PD NATIONAL SERVICE GARAGE	473132	3,465
68	11-03-2016	REF : 002CQWL160710054 / CHEQUE WITHDRAWAL CHK473136 PD IFO TEPENTY YOUNG	473136	175
69	14-03-2016	REF : 017CQWL160740147 / CHEQUE WITHDRAWAL CASA CHEQ473111 WITHDRAWAL IFO FABINE KWILAH	473111	98.48
70	16-03-2016	REF : 001CQWL160760005 / CHEQUE WITHDRAWAL CASA CHEQ00473117 WITHDRAWAL PD IO JACOB WRAH	00473117	500
71	16-03-2016	REF : 998PS01160760074 / CHEQUE CLEARING - INWARD FCY ELR CK 473139 PD LIBERIA BROADCASTING SYSTEM	473139	4,000
72	17-03-2016	REF : 010INCQ160770007 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK473141 DEP IFO SPECTRUM PRINT ON SP NO 1750709	473141	1,080
73	17-03-2016	REF : 010INCQ160770008 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK473114 PD IFO SPECTRUM PRINT INC ON SP NO 1750708	473114	80
74	17-03-2016	REF : 998PS02160770037 / CHEQUE CLEARING - INWARD FCY ELR CK 473138 PD MINISTRY OF YOUTH & SPORT	473138	500
75	18-03-2016	REF : 017CTJ1160780030 / FUNDS TRANSFER - A/C TO A/C MC 80034887 IFO GRA		130
76	21-03-2016	REF : 001CQWL160810059 / CHEQUE WITHDRAWAL CASA CHEQ00473142 WITHDRAWAL PD IFO DANIEL N THOMAS	00473142	110
77	22-03-2016	REF : 010CQWL160820011 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CK NO 00473140 PD IFO JACKSON J KAWROLEH DTD 3/22/16	00473140	450
78	22-03-2016	REF : 001CQWL160820048 / CHEQUE WITHDRAWAL CASA CHEQ00473146 WITHDRAWAL PD IFO TARGEN QUEEHLAY	00473146	960
79	22-03-2016	REF : 998PS01160820015 / CHEQUE CLEARING - INWARD FCY ELR CK 473137 PD PRESS UNION OF LIBERIA	473137	300
80	23-03-2016	REF : 002INCQ160830006 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00473143 DEP IFO HOME DEPOT ON SLIP NO. 1794977	00473143	296
81	23-03-2016	REF : 017INCQ160830038 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 473148 DEP IFO BOIMA FOLLEY SPORTS CENTER SLIP NO 1819997	473148	1,499
82	24-03-2016	REF : 011CQWL160840025 / CHEQUE WITHDRAWAL BG CHK473150 PD IFO ALBERT SWEN	473150	410
83	25-03-2016	REF : 017CQWL160850006 / CHEQUE WITHDRAWAL CHK 473147 IFO FIDEL JOHN	473147	1,050



**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
84	28-03-2016	REF : 017FXCH160880006 / FX CURRENCY PURCHASE BG FX DEAL IFO LBS- LRD813423.25@90.25		9,013
85	29-03-2016	REF : 017CQWL160890080 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL PD IFO HATTIE WUREH HUNDER	473149	75
86	29-03-2016	REF : 011CQWL160890050 / CHEQUE WITHDRAWAL BG CHK473124 PD IFO DORIS DOE	473124	500
87	30-03-2016	REF : 998LBV0160900007 / CHEQUE CLEARING - INWARD FCY ELR CHK 473153 PD NATIONAL SERVICE GARAGE	473153	1,701
88	30-03-2016	REF : 998SSS2160900009 / CHEQUE CLEARING - INWARD FCY BG CHK473152 PD IFO KIB BROADCASTING SYSTEM	473152	5,731
89	30-03-2016	REF : 017CQWL160900127 / CHEQUE WITHDRAWAL CASA CHEQ473157 WITHDRAWAL IFO PAPEE SIRLEAF	473157	240
90	30-03-2016	REF : 002INCQ160900015 / CHEQUE DEPOSIT - HSE CHEQUE CK NO 00473154 DEP IFO ELIAS ANTOUNE MOTOR ON SLP NO 1337679	00473154	325
91	31-03-2016	REF : 010INCQ160910003 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK473158 DEP IFO SPECTRUM PRINT INC ON SP NO 1744635	473158	370
92	31-03-2016	REF : 005FTRQ160910003 / FUNDS TRANSFER - A/C TO A/C BG CHK 00473159 DEPOSITED IFO HOME CITY SLIP 1547769		750
94	01-04-2016	REF : 011CQWL160920024 / CHEQUE WITHDRAWAL CASA CHEQ 473162 PD IFO MICHAEL KOJO	473162	441
95	04-04-2016	REF : 001CQWL160950058 / CHEQUE WITHDRAWAL CASA CHEQ00473166 WITHDRAWAL PD IFO TARGEN	00473166	175
96	04-04-2016	REF : 001CQWL160950103 / CHEQUE WITHDRAWAL CASA CHEQ00473164 WITHDRAWAL PD IFO FARGEN JNEEGAY	00473164	310
97	06-04-2016	REF : 001FTRQ160970005 / FUNDS TRANSFER - A/C TO A/C FUNDS CK 0043174 TRANSFER REQUEST IFO LEDGERHOOD J RENNIE SLIP 1426372		260
98	06-04-2016	REF : 017CQWL160970078 / CHEQUE WITHDRAWAL CHK 119 IFO MICHAEL KOJO	473169	545
99	06-04-2016	REF : 011CQWL160970047 / CHEQUE WITHDRAWAL BG CHK473168 PD IFO NAIYE KWIAH	473168	600
100	07-04-2016	REF : 998SSS1160980025 / CHEQUE CLEARING - INWARD FCY BG CHK473156 PD IFO NATIONAL SERV GARAGE	473156	1,155
101	07-04-2016	REF : 005CQWL160980102 / CHEQUE WITHDRAWAL CHK 00473181 PD TO DANIEL N THOMAS	00473181	126

**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
102	11-04-2016	REF : 001CQWL161020024 / CHEQUE WITHDRAWAL CASA CHEQ00473179 WITHDRAWAL PD IFO GEORGE WONNIE	00473179	55
103	11-04-2016	REF : 998LBV2161020012 / CHEQUE CLEARING - INWARD FCY ELR CHK 473172 PD GTB	473172	2,190.62
104	11-04-2016	REF : 001CQWL161020074 / CHEQUE WITHDRAWAL CASA CHEQ00473183 WITHDRAWAL PD IFO MICHAEL MCQUAIN	00473183	119
105	11-04-2016	REF : 017CQWL161020143 / CHEQUE WITHDRAWAL CHK 125 IFO SATTA L. KEMOKAI	473175	80
106	11-04-2016	REF : 002VAS2161020001 / FUNDS TRANSFER - A/C TO A/C BG CHK 00473186 PD IFO ABDULAI BARRY		110
107	12-04-2016	REF : 998PS01161030041 / CHEQUE CLEARING - INWARD FCY ELR CK 473180 PD AKASCO & SONS ENT	473180	775
108	12-04-2016	REF : 001CQWL161030029 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL PD IFO TARGEN QUEEGLAY	00473167	1,850
109	12-04-2016	REF : 998SSS6161030047 / CHEQUE CLEARING - INWARD FCY BG CHK473187 PD IFGO LIBSWU	473187	945
110	12-04-2016	REF : 998SSS6161030048 / CHEQUE CLEARING - INWARD FCY BG CHK473173 PD IFO INTL BANK LIB LTD	473173	999.78
111	13-04-2016	REF : 001CQWL161040009 / CHEQUE WITHDRAWAL CASA CHEQ00473178 WITHDRAWAL PD IFO JERRY BYEPU	00473178	93.48
112	13-04-2016	REF : 002INCQ161040008 / CHEQUE DEPOSIT - HSE CHEQUE CHK 00473189 DEP IFO HOME DEPORT BY LIBERIA BROADCASTING SYSTEM ON SLP 1434171	00473189	195
113	13-04-2016	REF : 001BCSA161040003 / MANAGERS CHEQUE ISSUED BG MC80045466 IFO GRA BOO LBS	80045466	880.25
114	13-04-2016	REF : 001BCSA161040003 / MANAGERS CHEQUE ISSUED BG MC80045466 IFO GRA BOO LBS	80045466	10
115	13-04-2016	REF : 004FTRQ161040021 / FUNDS TRANSFER - A/C TO A/C BG CK135 DEP IFO SKY TECH INTERNATIONAL ON SL 1380667		150
116	15-04-2016	REF : 017AWI4161060004 / FUNDS TRANSFER - A/C TO A/C MC80035071 IFO GRA		130
117	18-04-2016	REF : 005FTRQ161090007 / FUNDS TRANSFER - A/C TO A/C BG CHK 00473190 DEPOSITED IFO HOME CITY SLIP 1363152		475
118	18-04-2016	REF : 002INCQ161090056 / CHEQUE DEPOSIT - HSE CHEQUE CHK 00473188 DEP IFO EXCLUSIVE SUPER STORE BY LIBERIA BROTHERCASTING	00473188	400

**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
		SYSTEM ON SLP 1451648		
119	20-04-2016	REF : 017CQWL161110006 / CHEQUE WITHDRAWAL CHK 473191 IFO MICHAEL KOJO	473191	481
120	21-04-2016	REF : 998LV04161120013 / CHEQUE CLEARING - OUTWARD LCY BG RETURNED CHK DEP IFO LIBERIA BROADCASTING SYSTEM		2,500
122	25-04-2016	REF : 017CQWL161160004 / CHEQUE WITHDRAWAL CHK 473194 IFO MICHAEL KOJO	473194	385
123	25-04-2016	REF : 017CQWL161160029 / CHEQUE WITHDRAWAL CHK 473193 IFO MATENNEH-ROSE DUNBAR	473193	1,500
124	25-04-2016	REF : 004CQWL161160025 / CHEQUE WITHDRAWAL CK 473192 PD IFO KEKURA KAMARA	473192	2,000
125	25-04-2016	REF : 017CQWL161160047 / CHEQUE WITHDRAWAL CHK 473195 IFO FIDEL JOHNS	473195	1,400
126	26-04-2016	REF : 017CQWL161170066 / CHEQUE WITHDRAWAL CHK473197 PD TO MICHAEL KOJO	473197	385
127	28-04-2016	REF : 998PS05161190020 / CHEQUE CLEARING - INWARD FCY ELR CK 473160 PD RAJ ENTERPRISE INC	473160	1,290
128	29-04-2016	REF : 017CQWL161200007 / CHEQUE WITHDRAWAL CHK 473198 IFO MICHAEL KOJO	473198	385
130	02-05-2016	REF : 002INCQ161230005 / CHEQUE DEPOSIT - HSE CHEQUE CHK 00473200 DEP IFO EAGLE ELECTRICAL CORP BY LBS ON SLP 1453598	00473200	35
131	02-05-2016	REF : 004CQWL161230056 / CHEQUE WITHDRAWAL CHK00473184 PD IFO ALEXENDER KORMA ESHUN	00473184	150
132	03-05-2016	REF : 001CQWL161240044 / CHEQUE WITHDRAWAL CASA CHEQ00473196 WITHDRAWAL IFO TARGEN QUEEGLAY	00473196	350
133	03-05-2016	REF : 002INCQ161240026 / CHEQUE DEPOSIT - HSE CHEQUE CHK 00473199 DEP IFO DEVINE AUTO PARTS BY LBS ON SLP 1820720	00473199	300
134	03-05-2016	REF : 005MSCD161240031 / MISCELLANEOUS CUSTOMER DEBIT BG CHK473216 PD IFO R OLIVER HOGGARD		205
135	03-05-2016	REF : 017AWI3161240034 / FUNDS TRANSFER - A/C TO A/C MC80030788 IFO GRA		890.25
136	03-05-2016	REF : 005MSCD161240039 / MISCELLANEOUS CUSTOMER DEBIT CHK 00473212 PD TO HATTI WUREH HUNDER		2,814.32

**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
137	03-05-2016	REF : 001FTRQ161240039 / FUNDS TRANSFER - A/C TO A/C BG CHK473210 DEP IFO LEDGERHOOD RENNIE ON SLP1497009		3,326.64
139	04-05-2016	REF : 002MSCD161250014 / MISCELLANEOUS CUSTOMER DEBIT CHK473213 PD IFO TEPENTY YOUNG		2,814.32
140	05-05-2016	REF : 998PS04161260001 / CHEQUE CLEARING - OUTWARD LCY ELR CK 473202 PD GUARANTY TRUST BANK	473202	1,908.82
141	05-05-2016	REF : 005MSCD161260010 / MISCELLANEOUS CUSTOMER DEBIT CHK 00473209 PD TO SAMUEL V CORNEH		50
142	05-05-2016	REF : 998LBV2161260001 / CHEQUE CLEARING - OUTWARD LCY ELR CHK 473204 PD L B S		2,000
143	06-05-2016	REF : 011MSCD161270002 / MISCELLANEOUS CUSTOMER DEBIT BG CHK473221 PD IFO MULBAH KESSELLIE		80
144	06-05-2016	REF : 005MSCD161270007 / MISCELLANEOUS CUSTOMER DEBIT CHK 00473211 PD TO PATRICK HONNAH		2,814.32
145	06-05-2016	REF : 017AWI5161270013 / FUNDS TRANSFER - A/C TO A/C MC80030805 IFO GRA		2,504.8
146	06-05-2016	REF : 017MSCD161270019 / MISCELLANEOUS CUSTOMER DEBIT CHK 0164 PD IFO CHRISTOPHER SELLE		2,814.32
147	09-05-2016	REF : 005MSCD161300023 / MISCELLANEOUS CUSTOMER DEBIT BG CHK473208 PD IFO MARTHA COLE COOPER		50
148	09-05-2016	REF : 001MSCD161300006 / MISCELLANEOUS CUSTOMER DEBIT BG CHK00473205 PD IO GEORGE WONNIE		55
149	09-05-2016	REF : 998LBV3161300001 / CHEQUE CLEARING - OUTWARD LCY ELR CHK 473230 PD LIBSWU		960
150	09-05-2016	REF : 998LBV3161300003 / CHEQUE CLEARING - OUTWARD LCY ELR CHK 473215 PD LIBSWU		250
151	10-05-2016	REF : 998LBV1161310003 / CHEQUE CLEARING - OUTWARD LCY ELR CHK 473201 PD INTL BANK		906.3
152	11-05-2016	REF : 001CQWL161320020 / CHEQUE WITHDRAWAL CASA CHEQ00473176 WITHDRAWAL PD IDO JACOB WHEH	00473176	50
153	11-05-2016	REF : 001MSCD161320004 / MISCELLANEOUS CUSTOMER DEBIT BG CHK00000157 PD IDFO JACOB WREH		50
154	11-05-2016	REF : 010FTRQ161320001 / FUNDS TRANSFER - A/C TO A/C BG CHK00000174 DEP IFO SPECTRUM PRINT INC ON SP NO 1269923		1,080

**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
155	12-05-2016	REF : 002FTRQ161330019 / FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00473222 ON SLP 1807929 PD TO DEVINE AUTO PARTS PD LIB BROADCASTING SYSTEM		170
156	13-05-2016	REF : 011MSCD161340001 / MISCELLANEOUS CUSTOMER DEBIT BG CHK473236 PD IFO T RICHMOND PAYE		43.48
157	13-05-2016	REF : 002MSCD161340003 / MISCELLANEOUS CUSTOMER DEBIT CHK4737225 PD IFO ZACHARIAH GREAVES		93.48
158	13-05-2016	REF : 998LBV1161340003 / CHEQUE CLEARING - OUTWARD LCY ELR CHK 473217 PD NATIONAL SERVICE GARAGE		310
159	13-05-2016	REF : 017AWI4161340007 / FUNDS TRANSFER - A/C TO A/C MC80030885 IFO GRA		130
160	16-05-2016	REF : 010MSCD161370003 / MISCELLANEOUS CUSTOMER DEBIT CK NO 00000187 PD IFO SORBOR B GEORGE		1,975
161	16-05-2016	REF : 011MSCD161370010 / MISCELLANEOUS CUSTOMER DEBIT BG CHK 00000173 PD IFO BENJAMIN S. TAING		150
162	16-05-2016	REF : 011MSCD161370013 / MISCELLANEOUS CUSTOMER DEBIT BG CHK 473229 PD IFO MULBAH Y. REEVES		93.48
163	16-05-2016	REF : 001MSCD161370014 / MISCELLANEOUS CUSTOMER DEBIT BG CHK00473231 PD IDOF JERRY BYEPU		93.48
165	17-05-2016	REF : 004FTRQ161380002 / FUNDS TRANSFER - A/C TO A/C BG CK190 DEP IFO SKY TECH INTERNATIONAL INC ON SL 1278608		150
166	17-05-2016	REF : 001MSCD161380001 / MISCELLANEOUS CUSTOMER DEBIT BG CHK 00473226 PD IFO JOSEPH SMART		93.48
167	17-05-2016	REF : 004FTRQ161380011 / FUNDS TRANSFER - A/C TO A/C BG CK189 DEP IFO NARESH BROTHERS ON SL1834307		240
168	17-05-2016	REF : 998SSS3161380001 / CHEQUE CLEARING - OUTWARD LCY BG CHK473238 PD IFO NATIONAL SEFV GARAGE		920
169	17-05-2016	REF : 011MSCD161380004 / MISCELLANEOUS CUSTOMER DEBIT BG CHK 00000183 PD IFO NAIYE KWIAH		93.48
170	18-05-2016	REF : 011MSCD161390001 / MISCELLANEOUS CUSTOMER DEBIT BG CHK 00000177 PD IFO MAXWELL JOHNSON		93.48
171	18-05-2016	REF : 001MSCD161390002 / MISCELLANEOUS CUSTOMER DEBIT BG CHK00473241 PD IDFO CHARLES B COFFEY		240
172	19-05-2016	REF : 011MSCD161400002 / MISCELLANEOUS CUSTOMER DEBIT BG CHK 00000185 PD IFO RICHAEAL GBEANGBAY		80

**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
173	24-05-2016	REF : 998INFT161450002 / ENCASHMENT FEE ON INCOMING FUNDS C0061450721401 TRF B/O 1/FRANCE MEDIAS MONDEIRO 25 21 22 23 ISN 003831 OSN 007214 SSN 0048103/RFB/ 1932158/1 IFO LIBERIA BROADCASTING SYSTEM		449.42
174	24-05-2016	REF : 005FTRQ161450019 / FUNDS TRANSFER - A/C TO A/C BG CHK 473249 DEPOSITED IFO HOME CITY SLIP 1399102		475
175	24-05-2016	REF : 017MSCD161450002 / MISCELLANEOUS CUSTOMER DEBIT CHK 00000178 PD IFO CHARLESETTA MILLER		93.48
176	26-05-2016	REF : 005CQWL161470005 / CHEQUE WITHDRAWAL BG CHK00473251 PD IFO PATRICK HONNAH	00473251	2,814.32
177	26-05-2016	REF : 017CQWL161470034 / CHEQUE WITHDRAWAL CASA CHEQ473263 WITHDRAWAL IFO AMELIA BEYAN	473263	250
178	26-05-2016	REF : 005CQWL161470086 / CHEQUE WITHDRAWAL CHK 473252 PD TO HATTIE WUREH HUNDER	473252	2,814.32
179	26-05-2016	REF : 005CQWL161470088 / CHEQUE WITHDRAWAL CHK 473254 PD TO CHRISTOPHER K SELLEE	473254	2,814.32
180	27-05-2016	REF : 002MSCD161480010 / MISCELLANEOUS CUSTOMER DEBIT CHK473253 PD IFO TEPENTY A YOUNG		2,814.32
181	27-05-2016	REF : 017AWI3161480007 / FUNDS TRANSFER - A/C TO A/C MC80030975 IFO GRA		2,504.8
182	27-05-2016	REF : 017AWI3161480010 / FUNDS TRANSFER - A/C TO A/C MC80030981 IFO GRA		890.25
183	30-05-2016	REF : 005MSCD161510005 / MISCELLANEOUS CUSTOMER DEBIT CHK 473261 PD TO SAMUEL V CORNEH		55
184	30-05-2016	REF : 002FTRQ161510019 / FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00473245 ON SLP 1319674 PD TO EXCLUSIVE SUPER STORE PD BY LBS		400
185	30-05-2016	REF : 001CQWL161510050 / CHEQUE WITHDRAWAL CHK 00473259 PD IFO GEORGE WONNIE	00473259	60
186	30-05-2016	REF : 998SSS7161510023 / CHEQUE CLEARING - INWARD FCY BG CHK473258 PD IFO LIB BROADCASTING SYSTEM	473258	11,110
188	30-05-2016	REF : 001MSCD161510053 / MISCELLANEOUS CUSTOMER DEBIT BG CHK 00473206 PD IFO JAMES M KPANGBAI		80
189	30-05-2016	REF : 001MSCD161510055 / MISCELLANEOUS CUSTOMER DEBIT BG CK 00473177 PD IFO JAMES M KPANGBAI		80

**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
190	30-05-2016	REF : 001MSCD161510056 / MISCELLANEOUS CUSTOMER DEBIT BG CK 00473260 PD IFO JAMES M K PANGBAI		85
191	30-05-2016	REF : 017FTRQ161510005 / FUNDS TRANSFER - A/C TO A/C BG CHK 200 DEP IFO LEDGERHOOD J RENNIE ON SP 14410011		3,376.64
192	31-05-2016	REF : 002FTRQ161520021 / FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP CK 00473269 ON SLP 1153622 PD TO DEVINE AUTO PARTS PD BY LBS		395
193	31-05-2016	REF : 002FTRQ161520022 / FUNDS TRANSFER - A/C TO A/C BGCHEQ DEP ON CK 00473270 ON SLP 1153621 PD TO DEVINE AUTO PARTS PD BY LBS		185
194	31-05-2016	REF : 998SSS1161520003 / CHEQUE CLEARING - INWARD FCY BG CHK473262 PD IFO GT BANK	473262	2,042.3
195	31-05-2016	REF : 017INCQ161520019 / CHEQUE DEPOSIT - HSE CHEQUE CHK 473265 DEP BY CATUS MOTOR ON SLP 1847069	473265	5,282
197	01-06-2016	REF : 998SSS2161530030 / CHEQUE CLEARING - INWARD FCY BG CHK473257 PD IFO INTL BANK	473257	1,019.78
198	02-06-2016	REF : 001CQWL161540004 / CHEQUE WITHDRAWAL CASA CHEQ 00473283 WITHDRAWA PD IFO JERRY BYEPUL	00473283	98.48
199	02-06-2016	REF : 011CQWL161540006 / CHEQUE WITHDRAWAL CASA CHEQ473287 PD IFO ABRAHAM P TAYLOR	473287	466.64
200	02-06-2016	REF : 004FTRQ161540008 / FUNDS TRANSFER - A/C TO A/C BG CK223 DEP IFO SKY TECH INTERNATIONAL LIB INC ON SL 1156703		100
201	02-06-2016	REF : 002FTRQ161540027 / FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00473275 ON SLP 1799558 PD TO EAGLE ELECTRICAL PD BY LIBERIA BROADCASTING SYSTEM		722
202	02-06-2016	REF : 002FTRQ161540028 / FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00473291 ON SLP 1799559 PD TO EAGLE ELECTRICAL PD BY LIBERIA BROADCASTING SYSTEM PD TO EAGLE ELECTRICAL CORP		65.5
203	02-06-2016	REF : 004CQWL161540023 / CHEQUE WITHDRAWAL CHK00473294 PD IFO KEKURA KAMARA	00473294	2,400
204	02-06-2016	REF : 001CQWL161540066 / CHEQUE WITHDRAWAL CASA CHEQ 00473284 WITHDRAWAL PD IDFO MIATTA K SONIE	00473284	381.64
205	02-06-2016	REF : 011MSCD161540006 / MISCELLANEOUS CUSTOMER DEBIT BG CHK473234 PD IFO TERRY F GBONDO		93.48
206	02-06-2016	REF : 017CQWL161540084 / CHEQUE WITHDRAWAL BG CHK 473295 PD IFO	473295	1,100



**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
		MATENNEH ROSE L DUNBAR		
207	03-06-2016	REF : 017INCQ161550019 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 473297 DEP IFO PACIFIC RESOURCEENTERPRISE ON SP 135975	473297	900
208	03-06-2016	REF : 011CQWL161550040 / CHEQUE WITHDRAWAL CASA CHEQ 473288 PD IFO ANTHONY ARMAH	473288	230.82
209	06-06-2016	REF : 998GG00161580016 / CHEQUE CLEARING - INWARD FCY BG CHK/236 PD IFO DANIEL N O ANKRAH	473286	191.96
210	06-06-2016	REF : 005FTRQ161580051 / FUNDS TRANSFER - A/C TO A/C CK 473278 DEP IFO HOME CITY ON SL 1531279		760
211	07-06-2016	REF : 011CQWL161590041 / CHEQUE WITHDRAWAL CASA CHEQ473289 PD IFO PRINCE KORDORWALEE	473289	165
212	07-06-2016	REF : 006FTRQ161590004 / FUNDS TRANSFER - A/C TO A/C BG CHK00240 DEP IFO LIBERIA EQUIPMENT ISSUE BY LBS		940.53
213	08-06-2016	REF : 002FTRQ161600006 / FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00473277 ON SLP 1133264 PD TO HOME DEPOT PD BY LBS		180
214	09-06-2016	REF : 010FTRQ161610001 / FUNDS TRANSFER - A/C TO A/C BG CHK248 DEP IFO SPECTRUM PRINT INC ON SP NO 1457787		1,800
215	09-06-2016	REF : 002CQWL161610023 / CHEQUE WITHDRAWAL CK NO 00473285 PD IFO GARDEA K MAYON	00473285	381.64
216	09-06-2016	REF : 011CQWL161610042 / CHEQUE WITHDRAWAL CASA CHEQ652 PD IFO ALVIN JASK KANNEH	652	202.5
217	09-06-2016	REF : 005CQWL161610115 / CHEQUE WITHDRAWAL CHK 00000653 PD TO EVELYN EDAH	00000653	2,200
218	09-06-2016	REF : 998SSS4161610007 / CHEQUE CLEARING - INWARD FCY BG CHK473273 PD IFO AUTO KING	473276	95
219	14-06-2016	REF : 998SSS1161660024 / CHEQUE CLEARING - INWARD FCY BG CHK574701 PD IFO MATTAR TRADING CO	651	2,939.65
220	17-06-2016	REF : 001MSCD161690022 / MISCELLANEOUS CUSTOMER DEBIT BG CHK 00574705 PD IFO LEDGERHOOD RENNIE		3,500
221	21-06-2016	REF : 998PS02161730027 / CHEQUE CLEARING - INWARD FCY ELR CK 656 PD AKASO & SONS ENTERPRISES	656	450
222	22-06-2016	REF : 001CQWL161740054 / CHEQUE WITHDRAWAL CASA CHEQ00574704 WITHDRAWAL PDIFO SAMUEL S R BROWN	000000645	270



**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
223	22-06-2016	REF : 005CQWL161740081 / CHEQUE WITHDRAWAL BG CHK00000660 PD IFO HATTIE HUNDER	00000660	2,824.32
224	23-06-2016	REF : 005CQWL161750036 / CHEQUE WITHDRAWAL BG CHK00000659 PD IFO PATRICK HONNAH	00000695	2,864.32
225	23-06-2016	REF : 002MSCD161750005 / MISCELLANEOUS CUSTOMER DEBIT CHK574711 PD IFO TEPENTY A YOUNG		2,864.32
226	23-06-2016	REF : 017CQWL161750075 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 662 CHRISTOPHER K SELLEE	662	2,844.32
227	24-06-2016	REF : 001CQWL161760028 / CHEQUE WITHDRAWAL CASA CHEQ00574717 WITHDRAWAL PD IFO ERIC N KENIFELE	00000667	55
228	27-06-2016	REF : 004CQWL161790002 / CHEQUE WITHDRAWAL BG CK 657 PD IFO BENJAMIN K ITOKA	657	540
229	27-06-2016	REF : 005FTRQ161790024 / FUNDS TRANSFER - A/C TO A/C BG CHK 574720 DEPOSITED IFO EAGLE ELECTRICAL CORP SLIP 1278438		129
230	27-06-2016	REF : 998PS01161790006 / CHEQUE CLEARING - INWARD FCY ELR CK 664 PD GUARANTY TRUST BANK	664	2,100.62
231	28-06-2016	REF : 011CQWL161800010 / CHEQUE WITHDRAWAL CASA CHE675 PD IFO ALVIN JASK KANNEH	675	202
232	28-06-2016	REF : 998INFT161800067 / ENCASHMENT FEE ON INCOMING FUNDS C0061800533601 TRF B/O 1/France MEDIAS MONDEIRO 26 ISN 002569 OSN 005336 SSN 0037473/RFB/1940254/1 IFO LIBERIA BROADCASTING SYSTEM		89.45
233	28-06-2016	REF : 998PS01161800022 / CHEQUE CLEARING - INWARD FCY ELR CK 663 PD INT'L BANK LIB LTD	663	999.78
234	29-06-2016	REF : C21CQWL161810003 / CHEQUE WITHDRAWAL BG CHK00000678PD IFO PRINCE S SONIE	00000678	375
235	29-06-2016	REF : 002FTRQ161810030 / FUNDS TRANSFER - A/C TO A/C CK. 00574726 DEP IFO T CHOITHRAM AND SONS ON SLIP NO. 1789584		400
236	30-06-2016	REF : 005FTRQ161820007 / FUNDS TRANSFER - A/C TO A/C BG CHK 574730 DEPOSITED IFO EAGLE ELECTRICAL CORP SLIP 1557720		425
237	30-06-2016	REF : 010FTRQ161820005 / FUNDS TRANSFER - A/C TO A/C BG CHK674 DEP IFO SPECTRUM PRINT INC ON SP NO 1422997		1,080

**ECOBANK 0011134726034501 USD**

No.	Date	Description	Check No.	Amount US\$
238	30-06-2016	REF : 002FTRQ161820042 / FUNDS TRANSFER - A/C TO A/C CK. 00574731 DEP IFO DIVINE AUTO PARTS ON SLIP NO. 1396483		150
239	30-06-2016	REF : C01INCQ161820008 / CHEQUE DEPOSIT - HSE CHEQUE CK 673 DEP IFO LONESTAR CELL ON 1686894 DTD 30/06/16	673	1,420
240	30-06-2016	REF : 017AWI2161820012 / FUNDS TRANSFER - A/C TO A/C MC80031287 IFO GRA		32.5
241	30-06-2016	REF : 017AWI2161820015 / FUNDS TRANSFER - A/C TO A/C MC80031286 IFO GRA		32.5
242	30-06-2016	REF : 017AWI2161820063 / FUNDS TRANSFER - A/C TO A/C MC80031285 IFO GRA		2,504.8
<b>Sub-Total</b>				<b>229,595.41</b>

**Annexure 1b: Payment without evidence of supporting document**

**ECOBANK 13174717270301 USD**

No.	Date	Description	Check No.	Amount US\$
1	01-07-2015	REF : 017CQWL151820132 / CHEQUE WITHDRAWAL BG CHK263429 PDM TO TEPENTY YOUNG	263429	1,324.95
2	01-07-2015	REF : 005CQWL151820132 / CHEQUE WITHDRAWAL CHK 00263421 PD IFO JACOB N NAGBA	00263421	135.00
3	01-07-2015	REF : 017SSS1151820004 / FUNDS TRANSFER - A/C TO A/C 63426 PD TO LEDGERHOOD RENNIE		1,515.00
4	02-07-2015	REF : 998PS01151830015 / CHEQUE CLEARING - INWARD FCY ELR CK 263393 PD EVERGREEN AFRICA CONSERVATION	263393	360.00
5	02-07-2015	REF : 998PS01151830075 / CHEQUE CLEARING - INWARD FCY ELR CK 263405 PD GUARANTY TRUST BANK	263405	1,654.47
6	02-07-2015	REF : 017BCSA151830003 / MANAGERS CHEQUE ISSUED MC 80036203 BOO LIB BROADCASTING SYSTEM	80036203	883.61
7	02-07-2015	REF : 017BCSA151830013 / MANAGERS CHEQUE ISSUED MC 80036202 BOO LIB BRADCATINGSYSTEM	80036202	1,185.20
8	03-07-2015	REF : 001CQWL151840003 / CHEQUE WITHDRAWAL CHK00263408 PD IFO CHRISTIANA FLOMO	00263408	60.00
9	03-07-2015	REF : 017CQWL151840064 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO KEBBEH KORTIMAI	263450	595.00
10	03-07-2015	REF : 998PS02151840022 / CHEQUE CLEARING - INWARD FCY ELR CK 263406 PD INTERNATIONAL BANK LIBERIA LTD	263406	212.71
11	03-07-2015	REF : 011CQWL151840017 / CHEQUE WITHDRAWAL BG CHK263442 PD IFO RAYMOND O HOGGARD	263442	900.00
12	03-07-2015	REF : 004FTRQ151840018 / FUNDS TRANSFER - A/C TO A/C BG CK263438		230.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
		DEP IFO MODERN TECHNOLOGYGARAGE ON SL0963144		
13	03-07-2015	REF : 006INCQ151840008 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK263439 DEP IFO TOGAR GIBSON	263439	500.00
14	03-07-2015	REF : 005FTRQ151840048 / FUNDS TRANSFER - A/C TO A/C CHK 00263449 DEP IFO NAOMI TULAY SOLANKE SL 1044381		540.00
15	06-07-2015	REF : 018CQWL151870006 / CHEQUE WITHDRAWAL BG CCHK 263413 PD IFO MICHAEL TOH ON 04/07/15	263413	321.00
16	06-07-2015	REF : C21CQWL151870010 / CHEQUE WITHDRAWAL CHK 00263448 PD IFO MAXWELL JOHNSON	00263448	527.00
17	06-07-2015	REF : 002INCQ151870044 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00263436 DEP IFO DIVINE AUTO PARTS ON SLIP NO. 0646662	00263436	734.00
18	06-07-2015	REF : 002INCQ151870046 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00263435 DEP IFO DIVINE AUTO PARTS ON SLIP NO. 0646661	00263435	304.00
19	06-07- 2015	REF : 002INCQ151870048 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00263437 DEP IFO DIVINE AUTO PARTS ON SLIP NO. 0560659	00263437	119.00
20	06-07-2015	REF : 001INCQ151870030 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 263392 DEP BY LBS ON SLP 0921398	263392	114.00
21	07-07-2015	REF : 004FTRQ151880007 / FUNDS TRANSFER - A/C TO A/C BG CK263425 DEP IFO SKY TECH INTERNATIONAL ON SL 0962904		100.00
22	07-07-2015	REF : 998INFT151880026 / ENCASHMENT FEE ON INCOMING FUNDS C0051881230201 TRF B/O 1/France MEDIAS MONDEIRO 515 516 517 518 ISN 005905 OSN 012302 SSN 0085639/ RFB/1961352/1 IFO LIBERIA BROADCASTING SYSTEM		539.42
23	07-07-2015	REF : 017CQWL151880069 / CHEQUE WITHDRAWAL BG CHK 263446 PD IFO BENJAMIN AYAIM	263446	156.00
24	07-07- 2015	REF : 998PS01151880056 / CHEQUE CLEARING - INWARD FCY ELR CK 263445 PD ELECTRO SHACK INC	263445	2,000.00
25	07-07- 2015	REF : 998JG01151880041 / CHEQUE CLEARING - INWARD FCY ELR CK 263444 DEP IFO FREEMAN & FREEMAN INC	263444	500.00
26	08-07- 2015	REF : 005FTRQ151890007 / FUNDS TRANSFER - A/C TO A/C CHK 00263434 DEP IFO EAGLE EL;ETRICAL CORP BY LIBERIA BROADCASTING SYSTEM ON SLIP 1037780		65.00
27	08-07-2015	REF : 004CQWL151890044 / CHEQUE WITHDRAWAL CHK263447 PD IFO TYRON JARGBA	263447	128.00

*Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016*

<b>No.</b>	<b>Date</b>	<b>Description</b>	<b>Check No.</b>	<b>Amount US\$</b>
28	08-07-2015	REF : 017INCQ151890035 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 263434 DPE IFO MYS SLIP NO 1049396	263432	150.00
29	09-07-2015	REF : 017CQWL151900001 / CHEQUE WITHDRAWAL BG CHK 263460 PD IFO CHRISTOPHER K SELLEE	263460	1,602.68
30	09-07-2015	REF : 001FTRQ151900002 / FUNDS TRANSFER - A/C TO A/C CHK00263456 DP IFO LEDGERHOOD J RENNIE SLIP1041557		1,977.68
31	09-07-2015	REF : 017INCQ151900030 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 263453 DEP IFO SPETRUM PRINT INC SLIP NO 1052050	263453	360.00
32	09-07-2015	REF : 005CQWL151900068 / CHEQUE WITHDRAWAL CHK 00263440 PD IFO SAYE BAYZAMBMO	00263440	250.00
33	09-07-2015	REF : 002CQWL151900056 / CHEQUE WITHDRAWAL CHK263459 PD IFO TEPENTY YOUNG	263459	1,602.68
34	09-07-2015	REF : 998PS01151900044 / CHEQUE CLEARING - INWARD FCY ELR CK 263443 PD LIBERIA WATER AND SEWER CORP	263443	580.87
35	09-07-2015	REF : 001FTRQ151900040 / FUNDS TRANSFER - A/C TO A/C BG CHK 263458 DEP BY LBS ON SLP 1041584		1,602.68
36	10-07-2015	REF : 017CQWL151910001 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO CHRISTOPHER SELEE	263462	225.00
37	10-07-2015	REF : 002CQWL151910041 / CHEQUE WITHDRAWAL CK NO.00263463 PD IFO TEPENTY YOUNG DTD 10/07/15	00263463	225.00
38	13-07-2015	REF : 003TMB1151940005 / CASH WITHDRAWAL BG CK263457 W IFO PATRICK HONNAH		1,602.68
39	13-07-2015	REF : 011CQWL151940022 / CHEQUE WITHDRAWAL BG CHK263451 PD IFO YEMI WILLIAMS	263451	200.00
40	13-07-2015	REF : 011CQWL151940026 / CHEQUE WITHDRAWAL BG CHK263441 PD IFO FABIAN NWEKE	263441	130.00
41	13-07-2015	REF : 998JG01151940041 / CHEQUE CLEARING - INWARD FCY ELR CK 263454 DEP IFO MATTAR TRADING	263454	2,787.00
42	13-07-2015	REF : 005CQWL151940119 / CHEQUE WITHDRAWAL CHK00263427 PD PATRICK HONNAH	00263427	1,324.95
43	14-07-2015	REF : 011CQWL151950002 / CHEQUE WITHDRAWAL BG CHK263465 PD IFO ANTHONY F VANWEN	263465	250.00
44	14-07-2015	REF : 018CQWL151950001 / CHEQUE WITHDRAWAL CHK 263468 IFO CHARLES JOHNSON JR	263468	210.00
45	15-07-2015	REF : 011CQWL151960003 / CHEQUE WITHDRAWAL BG CHK263452 PD IFO JUSTINE SUMO	263452	525.00
46	15-07-2015	REF : 011CQWL151960035	263473	1,725.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
		/ CHEQUE WITHDRAWAL BG CHK263473 PD IFO YEMI WILLIAMS		
47	15-07-2015	REF : 017CQWL151960085 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO JALLAH AKOI	263466	60.00
48	16-07-2015	REF : 004FTRQ151970003 / FUNDS TRANSFER - A/C TO A/C BG CK263474 DEP IFO SKY TECH INTERNATIONAL ON SL1010476		900.00
49	16-07-2015	REF : 011CQWL151970034 / CHEQUE WITHDRAWAL BG CHK263471 PD IFO EMMET B OTIS	263471	437.00
50	16-07-2015	REF : 005CQWL151970082 / CHEQUE WITHDRAWAL CHK 00263464 PD IFO FERRICKS L DAINSEE	00263464	180.00
51	16-07-2015	REF : 005CQWL151970099 / CHEQUE WITHDRAWAL CHK 00263478 PD TO PATRICK HANNEH	00263478	2,927.63
52	16-07-2015	REF : 001FTRQ151970050 / FUNDS TRANSFER - A/C TO A/C BG CHK263475 DEP BY LBS ON SLP 0933222		1,500.00
53	17-07-2015	REF : 011CQWL151980031 / CHEQUE WITHDRAWAL BG CHK263467 PD IFO SAMPSON E TEAGE	263467	105.00
54	20-07-2015	REF : C28INCQ152010001 / CHEQUE DEPOSIT - HSE CHEQUE IN HOUSE CHEQUE DEPOSITED BY JONATHAN IROAKAZI ON SP 874703	263476	319.00
55	20-07-2015	REF : 998PS01152010013 / CHEQUE CLEARING - INWARD FCY ELR CK 263472 PD RAJ ENTERPRISE INC	263472	1,290.00
56	20-07-2015	REF : 001CQWL152010026 / CHEQUE WITHDRAWAL CASA CHEQ323756 WITHDRAWAL PD IFO WINSTON W BESTMAN	323756	315.00
57	20-07-2015	REF : 001CQWL152010075 / CHEQUE WITHDRAWAL CHK00263487 PD IFO JAMES MOMOH	00263487	55.00
58	21-07-2015	REF : 005CQWL152020093 / CHEQUE WITHDRAWAL BG CHK323754 PD IFO MICHAEL TOH	323754	315.00
59	21-07-2015	REF : 998JG01152020007 / CHEQUE CLEARING - INWARD FCY ELR CK 323755 DEP IFO LBS	323755	405.54
60	22-07-2015	REF : 998LBV1152030002 / CHEQUE CLEARING - INWARD FCY ELR CHK263484 PD LIBERIA BROADCASTING SYSTEM	263484	18,725.43
61	22-07-2015	REF : 011CQWL152030042 / CHEQUE WITHDRAWAL BG CHK263499 PD IFO DAVE FOKONYWU	263499	55.00
62	22-07-2015	REF : C01FTRQ152030004 / FUNDS TRANSFER - A/C TO A/C BG CHK 00263461 DET IFO CACTUS MOTORS SLIP 0995024 DTD 07/22/2015		2,000.00
63	22-07-2015	REF : 998JG02152030009 / CHEQUE CLEARING - INWARD FCY ELR CK 263469 DEP IFO FREEMAN & FREEMAN	263469	268.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
64	23-07-2015	REF : 998LBV2152040013 / CHEQUE CLEARING - INWARD FCY ELR CHK 263492 PD GUARANTY TRUST BANK LIB LTD	263492	1,806.06
65	23-07-2015	REF : 017FXCH152040003 / FX CURRENCY PURCHASE BG FX DEAL IFO LBS- LRD758887.5@85.75		8,850.00
66	24-07-2015	REF : 998PS05152050018 / CHEQUE CLEARING - INWARD FCY ELR CK 263491 PD INTERNATIONAL BANK LIBERIA LTD	263491	212.71
67	28-07-2015	REF : 001CQWL152090023 / CHEQUE WITHDRAWAL CHK00323757 PD IFO TYRANCE N DIXON	00323757	55.00
68	29-07-2015	REF : 007CQWL152100004 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL N263495 PD IFO FRANKLIN DOLOQUIE	263495	100.00
69	29-07-2015	REF : 007CQWL152100005 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL N263412 PD IFO FRANKLIN DOLOQUIE	263412	100.00
70	29-07-2015	REF : 011CQWL152100036 / CHEQUE WITHDRAWAL BG CHK323760 PD IFO MOMO KOLLIE	323760	175.00
71	30-07-2015	REF : 002CQWL152110024 / CHEQUE WITHDRAWAL CK NO 00323758 PD IFO ABDULAI A BARRIA	00323758	55.00
72	31-07-2015	REF : 002INCQ152120036 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00323761 DEP IFO DEVINE AUTO PARTS ON SLIP NO. 0923784	00323761	350.00
73	03-08-2015	REF : 004CQWL152150022 / CHEQUE WITHDRAWAL CHK/00263497 PD IFO ROBERT HUNTER	00263497	55.00
74	03-08-2015	REF : C01FTRQ152150006 / FUNDS TRANSFER - A/C TO A/C BG CHK 00323759 DEP IFO CACTUS MOTORS SLIP 1009178 DTD 03/08/2015		2,385.00
75	04-08-2015	REF : 998PS07152160013 / CHEQUE CLEARING - OUTWARD LCY BG RETURN CBL CK 77 DEP IFO ELBC RADIO ISSUE BY MIN. OF COMMERANCE OPR RETURN DUE TO REFER TO MAKER		420.00
77	05-08-2015	REF : 001FTRQ152170058 / FUNDS TRANSFER - A/C TO A/C CK 00323762 DEP IFO EXPRESS HANDLING		720.00
78	05-08-2015	REF : 998LBV6152170005 / CHEQUE CLEARING - INWARD FCY ELR CHK 323765 PD CECAL BUSINESS CENTER	323765	2,265.00
79	06-08-2015	REF : 002INCQ152180065 / CHEQUE DEPOSIT - HSE CHEQUE CHEQUE DEP ON CK 323764 ON SLP 991256 PD TO EXCLUSIVE SUPERSTORE	323764	400.00
80	10-08-2015	REF : 001FTRQ152220038 / FUNDS TRANSFER - A/C TO A/C CHK00323767 DP IFO LCC SLIP0848463		260.00
81	10-08-2015	REF : 017INCQ152220073 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 263477	263477	128.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
		DEP BY EMMANUEL FOKOFO ON SP 1051754		
82	13-08-2015	REF : 998LBV4152250008 / CHEQUE CLEARING - INWARD FCY ELR CHK 323768 PD RAJ ENTERPRISE	323768	1,290.00
83	18-08-2015	REF : 998CKC0152300003 / FUNDS TRANSFER - A/C TO A/C JUL-2015- CHECKBOOK-CHARGE		30.00
84	18-08-2015	REF : 998CKC0152300004 / FUNDS TRANSFER - A/C TO A/C JUL-2015- CHECKBOOK-CHARGE		30.00
85	18-08-2015	REF : 998CKC0152300006 / FUNDS TRANSFER - A/C TO A/C JUL-2015- CHECKBOOK-CHARGE		30.00
86	18-08-2015	REF : 002INCQ152300033 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00323769 DEP IFO DIVINE AUTO PARTS ON SLIP NO. 0923780	00323769	1,525.00
87	18-08-2015	REF : 002INCQ152300035 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00323766 DEP IFO DIVINE AUTO PARTS ON SLIP NO. 0646666	00323766	150.00
88	19-08-2015	REF : 017AWI6152310001 / FUNDS TRANSFER - A/C TO A/C BG JULY 2015 ALLOWANCE PMT IFO ELBC STAFF BOO ELBC		600.00
89	20-08-2015	REF : 998INFT152320032 / ENCASHMENT FEE ON INCOMING FUNDS C417872BBK082015 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES2015.7.19- 9-18I NV.084/014 IFO LIBERIA BROADCASTING SYSTEM		374.61
90	25-08-2015	REF : 998INFT152370169 / ENCASHMENT FEE ON INCOMING FUNDS C756635BBK082515 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES (2015.6.19-7.18)INV. 083/014 IFO LIBERIA BROADCASTING SYSTEM		374.61
91	25-08-2015	REF : 005CQWL152370142 / CHEQUE WITHDRAWAL CHK 00323771 PD TO LEDERHOOD J RENNIE	00323771	2,430.00
92	31-08-2015	REF : 998JG01152430001 / CHEQUE CLEARING - INWARD FCY ELR CK 323773 DEP IFO BEST BUILDING MATERIAL	323773	331.00
93	31-08-2015	REF : 998INTR152430103 / FUNDS TRANSFER - A/C TO A/C BG FX DEAL IRO LOI DTD AUG 28 2015 IFO LIBERIA BROADCASTING SYSTEM(LBS)		12,805.00
94	01-09-2015	REF : 011CQWL152440006 / CHEQUE WITHDRAWAL BG CHK323775 PD IFO JOSEPH W JOHNSON	323775	500.00
95	01-09-2015	REF : 005CQWL152440002 / CHEQUE WITHDRAWAL CHK 00323774 PD TO BOIMA KAMARA	00323774	500.00
96	01-09-2015	REF : 005CQWL152440094 / CHEQUE WITHDRAWAL CHK 00323778 PD TO PATRICK HONNAH	00323778	2,927.68
97	01-09-2015	REF : 005CQWL152440100	00323779	2,927.68



Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
		/ CHEQUE WITHDRAWAL CHK 00323779 PD TO HATTIE WUREH HUNDER		
98	02-09-2015	REF : 017CQWL152450018 / CHEQUE WITHDRAWAL BG CHK 323781 PD IFO CHRISTOPHER K SELEE	323781	2,927.68
99	02-09-2015	REF : 002CQWL152450018 / CHEQUE WITHDRAWAL CHK323780 PD IFO TEPENTY A YOUNG	323780	2,927.00
100	03-09-2015	REF : 005INCQ152460005 / CHEQUE DEPOSIT - HSE CHEQUE CHK 00323770 DEP IFO AFRICA MOTORS BY LIBERIA BROADCASTING SYSTEM ON SLP 1038387	00323770	100.00
101	04-09-2015	REF : 017INCQ152470019 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 323777 DEP IFO LEDGERWOOD RENNIE SLIP NO 841227	323777	2,250.00
102	04-09-2015	REF : 017INCQ152470020 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 323772 DEP IFO LEDGERWOOD RENNIE SLIP NO 1054156	323772	3,492.68
103	07-09-2015	REF : 998LBV0152500032 / CHEQUE CLEARING - INWARD FCY ELR CHK 323782 PD GTBANK	323782	2,180.35
104	07-09-2015	REF : 998JG01152500019 / CHEQUE CLEARING - INWARD FCY ELR CK 323783 DEP IFO IB	323783	212.71
105	07-09-2015	REF : 018CQWL152500002 / CHEQUE WITHDRAWAL CHK 323795 IFO D. FRANK LOBOE	323795	350.00
106	07-09-2015	REF : 002INCQ152500023 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00323776 DEP IFO DIVINE AUTO PARTS ON SLIP NO. 0560714	00323776	319.00
107	07-09-2015	REF : 005INCQ152500006 / CHEQUE DEPOSIT - HSE CHEQUE CHK 00323794 DEP IFO SACTON BY LIBERIA BROADCASTING SYSTEM ON SLP 0911310	00323794	90.00
108	10-09-2015	REF : 004CQWL152530009 / CHEQUE WITHDRAWAL CK 263504 PD IFO TOGAR M GIBSON	263504	500.00
109	10-09-2015	REF : 017INCQ152530005 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 323800 DEP IFO MODERN TECH SLIP NO 855154	323800	150.00
110	10-09-2015	REF : 001FTRQ152530082 / FUNDS TRANSFER - A/C TO A/C BG CHK323799 DEP BY LBS IFO MATTAR TRADING ON SLP 1031136		2,000.00
111	10-09-2015	REF : 001FTRQ152530120 / FUNDS TRANSFER - A/C TO A/C CK323797 DEP IFO AMINATA AND SONS INC ON SLIP1034184		9,014.40
112	11-09-2015	REF : 017CQWL152540001 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO KARSIN T SESAY	263506	184.00
113	11-09-2015	REF : 011CQWL152540010 / CHEQUE WITHDRAWAL CASA CHEQ 263505 PD IFO RAYMOND OLIVER HOGGARD	263505	375.00
114	11-09-2015	REF : 004FTRQ152540008 / FUNDS TRANSFER - A/C TO A/C BG CK263508		500.00



Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
		DEP IFO AUTO SPARE SERVICE ON SL 0850988		
115	11-09-2015	REF : 998LBV3152540035 / CHEQUE CLEARING - INWARD FCY ELR CHK 323798 PD RAJ ENTERPRISE	323798	1,290.00
116	11-09-2015	REF : 004FTRQ152540014 / FUNDS TRANSFER - A/C TO A/C BG CK236503 DEP IFO LION STATIONERY STORE ON SL 0842466		500.00
117	11-09-2015	REF : 017INCQ152540020 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 263502 DEP IFO HERITAGE NEWSPAPER SLIP NO 1120558	263502	500.00
118	11-09-2015	REF : 017CQWL152540078 / CHEQUE WITHDRAWAL CASA CHEQ263509 WITHDRAWAL IFO G WIEFUEH ALFRED SAYEH	263509	1,000.00
119	11-09-2015	REF : 001CQWL152540109 / CHEQUE WITHDRAWAL CHK00323788 PD IFO TYRANUCE N DIXON	00323788	55.00
120	11-09-2015	REF : 017BCSA152540005 / MANAGERS CHEQUE ISSUED MC 80037012 BOO LBS	80037012	2,111.60
121	11-09-2015	REF : 017BCSA152540005 / MANAGERS CHEQUE ISSUED MC 80037012 BOO LBS	80037012	10.00
122	11-09-2015	REF : 017BCSA152540006 / MANAGERS CHEQUE ISSUED MC 80037010 BOO LIBERIA BROADCASTING S	80037010	3,296.60
123	11-09-2015	REF : 017BCSA152540006 / MANAGERS CHEQUE ISSUED MC 80037010 BOO LIBERIA BROADCASTING S	80037010	10.00
124	11-09-2015	REF : 017BCSA152540007 / MANAGERS CHEQUE ISSUED MC 80037011 BOO LBS	80037011	962.04
125	11-09-2015	REF : 017BCSA152540007 / MANAGERS CHEQUE ISSUED MC 80037011 BOO LBS	80037011	10.00
126	11-09-2015	REF : 017BCSA152540008 / MANAGERS CHEQUE ISSUED MC 80037013 BOO LBS	80037013	2,126.71
127	11-09-2015	REF : 017BCSA152540008 / MANAGERS CHEQUE ISSUED MC 80037013 BOO LBS	80037013	10.00
128	14-09-2015	REF : 011CQWL152570018 / CHEQUE WITHDRAWAL CASA CHEQ 263510 PD IFO MIATTA SONIE	263510	250.00
129	21-09-2015	REF : 005FTRQ152640008 / FUNDS TRANSFER - A/C TO A/C CHK 00263513 DEP IFO EAGLE ELECTRICAL CORP ON SLIP 0828243		58.00
130	22-09-2015	REF : 002INCQ152650003 / CHEQUE DEPOSIT - HSE CHEQUE CHK00263501 DEP IFO DIVINE AUTO PARTS ON SLIP NO-0808019	00263501	475.00
131	23-09-2015	REF : 001FTRQ152660056 / FUNDS TRANSFER - A/C TO A/C CK00323763 DEP IFO TECHNO IT ON SLIP 1033389		555.00
132	24-09-2015	REF : 011CQWL152670014 / CHEQUE WITHDRAWAL BG CHK263519 PD IFO ABRAHAM P TAYLOR	263519	100.00
133	24-09-2015	REF : 005CQWL152670063 / CHEQUE WITHDRAWAL CHK 00263520 PD IFO MICHAEL MCQUAIN	00263520	91.50
134	25-09-2015	REF : 011CQWL152680001	263514	70.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
		/ CHEQUE WITHDRAWAL CASA CHEQ 263514 PD IFO YEMI S. WILLIAMS		
135	25-09-2015	REF : 017INCQ152680005 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 263516 DEP IFO AUTO SPARE SERV SLIP NO 1033316	263516	190.00
136	25-09-2015	REF : 011CQWL152680003 / CHEQUE WITHDRAWAL CASA CHEQ 263515 PD IFO KOFFA NAH	263515	75.00
137	25-09-2015	REF : 998PS01152680035 / CHEQUE CLEARING - INWARD FCY ELR CK 263517 PD LWSC	263517	420.00
138	28-09-2015	REF : 012CQWL152710002 / CHEQUE WITHDRAWAL CHK00263524 PD IFO RAYMOND OLIVER HOGGARD	00263524	145.00
139	28-09-2015	REF : 005CQWL152710046 / CHEQUE WITHDRAWAL CHK 00263521 PD TO NAOMI T SOLANKE	00263521	675.00
140	28-09-2015	REF : 005CQWL152710160 / CHEQUE WITHDRAWAL CHK 00263512 PD TO PATRICK HANNAH	00263512	700.00
141	30-09-2015	REF : 998INFT152730038 / ENCASHMENT FEE ON INCOMING FUNDS C140229BBK092915 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES2015.8.19-9.18I NV 085/014 IFO LIBERIA BROADCASTING SYSTEM		374.61
142	01-10-2015	REF : 011CQWL152740009 / CHEQUE WITHDRAWAL CASA CHEQ 263518 PD IFO FABIAN NWEKE	263518	300.00
143	01-10-2015	REF : 001FTRQ152740041 / FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER REQUEST CHK 00263527 IFO LIBERIA BROADCASTING BY LCC SL 1039291		260.00
144	02-10-2015	REF : 001NTG2152750013 / FUNDS TRANSFER - A/C TO A/C BG FX DEAL IFO LBS IRO LRD PURCHASED		13,122.00
145	02-10-2015	REF : 002INCQ152750033 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00263528 DEP IFO DIVINE AUTO PARTS ON SLIP NO. 0808242	00263528	380.00
146	02-10-2015	REF : 017INCQ152750059 / CHEQUE DEPOSIT - HSE CHEQUE IN HOUSE CHEQUE 263525 DEPOSIT IFO COMPUTER LABS INT. SLIP NO 1407292	263525	200.00
147	02-10-2015	REF : 017INCQ152750073 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 263530 DEP IFO MODERN TECHNOLOGY GARAGE SLIP NO 1520103	263530	127.00
148	05-10-2015	REF : 002INCQ152780004 / CHEQUE DEPOSIT - HSE CHEQUE CK NO 00263526 DEP IFO EXCLUSIVE SUPER STORE ON SLP NO 0962366	00263526	400.00
149	07-10-2015	REF : 001INCQ152800001 / CHEQUE DEPOSIT - HSE CHEQUE IN HOUSE CHEQUE DEPOSIT CHK 00263507 IFO LIBERIA BROADCASTING BY LIBRA	00263507	200.00

*Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016*

No.	Date	Description	Check No.	Amount US\$
		SANITATION SLP 1506073		
150	08-10-2015	REF : 017INCQ152810036 / CHEQUE DEPOSIT - HSE CHEQUE CHK 263533 DEP BY MODERN TECHNOLOGY ON SLP 1124361	263533	127.00
151	08-10-2015	REF : 017BCSA152810009 / MANAGERS CHEQUE ISSUED MC 80037227 BOO LIB BROADCASTING SYSTEM	80037227	930.41
152	08-10-2015	REF : 017BCSA152810009 / MANAGERS CHEQUE ISSUED MC 80037227 BOO LIB BROADCASTING SYSTEM	80037227	10.00
153	12-10-2015	REF : 004FTRQ152850002 / FUNDS TRANSFER - A/C TO A/C BG CK263522 DEP IFO SKY TECH INTERNATIONAL ON SL 0845942		90.00
154	12-10-2015	REF : 998LBV2152850016 / CHEQUE CLEARING - INWARD FCY ELR CHK 263536 PD LBS	263536	18,425.89
155	12-10-2015	REF : 998LBV2152850017 / CHEQUE CLEARING - INWARD FCY ELR CHK 263535 PD IBLL	263535	1,019.78
156	12-10-2015	REF : 005CQWL152850174 / CHEQUE WITHDRAWAL BG CHK323791 PD IFO DAVID M.M.GOLOWO	323791	60.00
157	13-10-2015	REF : 011CQWL152860007 / CHEQUE WITHDRAWAL CASA CHEQ 263532 PD IFO MICHAEL TOH	263532	315.00
158	13-10-2015	REF : 998PS04152860008 / CHEQUE CLEARING - INWARD FCY ELR CK 263534 PD GUARANTY TRUST BANK LHBS STAFFS	263534	2,180.62
159	16-10-2015	REF : 005CQWL152890126 / CHEQUE WITHDRAWAL CHK 00263546 PD TO CHRISTOPHER K SELLEE	00263546	2,927.63
160	16-10-2015	REF : 005CQWL152890129 / CHEQUE WITHDRAWAL CHK 0263544 PD TO HATTIE W HUNDER	00263544	2,927.63
161	16-10-2015	REF : 998PS02152890051 / CHEQUE CLEARING - INWARD FCY ELR CK 263529 PD GENERAL ARTS CRAFT AND ADVERTIZING AGENCY	263529	250.00
162	21-10-2015	REF : 017CQWL152940035 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO SATTA KKEWOKAI	263547	50.00
163	21-10-2015	REF : 002INCQ152940022 / CHEQUE DEPOSIT - HSE CHEQUE IN HOUSE CHEQUE 263545 DEPOSIT IFO DEVINE AUTO PARTS ON SLP 905646	263545	365.00
164	22-10-2015	REF : 998INFT152950047 / ENCASHMENT FEE ON INCOMING FUNDS C687620BBK102215 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES (2015.9.19-10.18)INV. 086-014 IFO LIBERIA BROADCASTING SYSTEM		374.61
165	22-10-2015	REF : 998LBV6152950015 / CHEQUE CLEARING - INWARD FCY ELR CHK 263548 PD RAJ ENTERPRISE INC	263548	100.00

*Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016*

<b>No.</b>	<b>Date</b>	<b>Description</b>	<b>Check No.</b>	<b>Amount US\$</b>
166	23-10-2015	REF : 011CQWL152960022 / CHEQUE WITHDRAWAL CASA CHEQ 263531 PD IFO FRANKLIN DOLOQUE	263531	100.00
167	23-10-2015	REF : 011CQWL152960023 / CHEQUE WITHDRAWAL CASA CHEQ 323793 PD IFO FRANKLIN DOLOQUE	323793	100.00
168	27-10-2015	REF : 002CQWL153000034 / CHEQUE WITHDRAWAL CHK329802 PD IFO TEPENTY A YOUNG	329802	2,927.63
169	27-10-2015	REF : 005FTRQ153000008 / FUNDS TRANSFER - A/C TO A/C CHK 00263550 DEP IFO LEDGERHOOD J RENNIE ON SLIP 1140428		3,492.68
170	27-10-2015	REF : 017BCSA153000009 / MANAGERS CHEQUE ISSUED MC 80037433 BOO LIBERIA BROADCASTING SYS	80037433	2,175.52
171	27-10-2015	REF : 017BCSA153000009 / MANAGERS CHEQUE ISSUED MC 80037433 BOO LIBERIA BROADCASTING SYS	80037433	10.00
172	28-10-2015	REF : 002INCQ153010036 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00263549 DEP IFO DIVINE AUTO PARTS ON SLIP NO. 1789610	00263549	320.00
173	30-10-2015	REF : 017CQWL153030035 / CHEQUE WITHDRAWAL B G CHK 329807 PD IFO CHRISTOPHER K SELEE	329807	2,864.32
174	30-10-2015	REF : 005CQWL153030043 / CHEQUE WITHDRAWAL CHK 00329805 PD TO HATTIE WUREH-HUNDER	00329805	2,864.32
175	30-10-2015	REF : 002CQWL153030014 / CHEQUE WITHDRAWAL CHK329806 PD IFO TEPENTY A YOUNG	329806	2,864.32
176	02-11-2015	REF : 017INCQ153060027 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 329803 DEP IFO LEDGERHOOD J RENNIE SLIP NO 1538416	329803	3,426.64
177	02-11-2015	REF : 005CQWL153060187 / CHEQUE WITHDRAWAL CHK 00329801 PD TO PATRICK HONNAH	00329801	2,927.63
178	02-11-2015	REF : 005CQWL153060189 / CHEQUE WITHDRAWAL CHK 00329804 PD TO PATRICK HONNAH	00329804	2,864.32
179	02-11-2015	REF : 017BCSA153060015 / MANAGERS CHEQUE ISSUED MC 80037485 BOO LBS	80037485	2,494.80
180	02-11-2015	REF : 017BCSA153060015 / MANAGERS CHEQUE ISSUED MC 80037485 BOO LBS	80037485	10.00
181	03-11-2015	REF : 006CQWL153070020 / CHEQUE WITHDRAWAL BG CHK263539 PD IFO IFO ABDULAI A BARRIE	263539	55.00
182	03-11-2015	REF : 017BCSA153070001 / MANAGERS CHEQUE ISSUED MC 80037486 BOO LIBRIA BROADCASTING SYST	80037486	871.40
183	03-11-2015	REF : 017BCSA153070001 / MANAGERS CHEQUE ISSUED MC 80037486 BOO	80037486	10.00

*Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016*

No.	Date	Description	Check No.	Amount US\$
		LIBRIA BROADCASTING SYST		
184	04-11-2015	REF : 017CQWL153080065 / CHEQUE WITHDRAWAL BG CHK 329817 PD IFO YEMI WILLIAM	329817	300.00
185	06-11-2015	REF : 008CQWL153100001 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CK 329818 PD IFO DESMOND K. JOHNSON	329818	200.00
186	06-11-2015	REF : 998PS01153100027 / CHEQUE CLEARING - INWARD FCY ELR CK 329812 PD GUARANTY TRUST BANK	329812	2,235.62
187	06-11-2015	REF : 998PS01153100031 / CHEQUE CLEARING - INWARD FCY ELR CK 329811 PD INTERNATIONAL BANK LIBERIA LTD	329811	1,019.78
188	06-11-2015	REF : 998PS01153100032 / CHEQUE CLEARING - INWARD FCY ELR CK 329814 PD RAJ ENTERPRISE INC	329814	1,290.00
189	11-11-2015	REF : 998LBV0153150033 / CHEQUE CLEARING - INWARD FCY ELR CHK 329816 PD ELECTRO SHACK INC	329816	1,417.00
190	11-11-2015	REF : 004FTRQ153150005 / FUNDS TRANSFER - A/C TO A/C BG CK329820 DEP IFO SKY TECH INTERNATIONAL ON SL1151150		200.00
191	11-11-2015	REF : 998LBV5153150036 / CHEQUE CLEARING - INWARD FCY ELR CHK 329819 PD BEST BUILDING MATERIALS	329819	150.00
192	13-11-2015	REF : 017CQWL153170003 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO SATTA L KEMOKAI	329826	50.00
193	13-11-2015	REF : 017CQWL153170004 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO CHRISTOPHER K SELLEE	329822	75.00
194	13-11-2015	REF : 018CQWL153170004 / CHEQUE WITHDRAWAL CHK 329824 IFO JAMES K. WOLO	329824	150.00
195	13-11-2015	REF : 005CQWL153170083 / CHEQUE WITHDRAWAL CHK 00329827 PD TO JLASNOTI WEJLAH	00329827	500.00
196	13-11-2015	REF : 005CQWL153170084 / CHEQUE WITHDRAWAL CHK 00329821D TO HATTIE HUNDER	00329821	75.00
197	16-11-2015	REF : 011CQWL153200027 / CHEQUE WITHDRAWAL CASA CHEQ 329828 PD IFO MICHAEL KOJO	329828	450.00
198	16-11-2015	REF : 017CQWL153200089 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO JEROLINMEEK PIAH	329823	300.00
199	17-11-2015	REF : 006CQWL153210021 / CHEQUE WITHDRAWAL BG CHK329808 PD IFO ABDULAI A BARRIE	329808	55.00
200	17-11-2015	REF : 998INFT153210072 / ENCASHMENT FEE ON INCOMING FUNDS C674352BBK111715 TRF B/O CHINA CENTRAL TELEVISIONIRO NO.15 IFO LIBERIA BROADCASTING SYSTEM		504.98
201	19-11-	REF : 005CQWL153230076	00329829	6,000.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
	2015	/ CHEQUE WITHDRAWAL CHK00329829 PD FANNIE COLE WEEFUR		
202	19-11-2015	REF : 017SSS3153230001 / FUNDS TRANSFER - A/C TO A/C BG NOV.2015 ALLOWANCE IFO LIB BROADCASTING SYST. STAFF BOO LIB BROADCASTING SYSTEM		1,120.82
203	20-11-2015	REF : 001CQWL153240003 / CHEQUE WITHDRAWAL CHK00329841 PD IFO BLAMO ROBISON	00329841	150.00
204	20-11-2015	REF : 017CQWL153240009 / CHEQUE WITHDRAWAL BG CHK 329838 PD IFO CHRISTOPHER K SELEE	329838	2,864.32
205	20-11-2015	REF : 018CQWL153240006 / CHEQUE WITHDRAWAL CHK 329839 JAMES WOLO	329839	200.00
206	20-11-2015	REF : 005CQWL153240037 / CHEQUE WITHDRAWAL CHK 00329836 PD TO HATTIE W HUNDER	00329836	2,864.32
207	20-11-2015	REF : 005CQWL153240069 / CHEQUE WITHDRAWAL CHK 00329837 PD TO TEPENTY A YOUNG	00329837	2,864.32
208	20-11-2015	REF : 998INFT153240292 / ENCASHMENT FEE ON INCOMING FUNDS C309199BBK112015 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES2015.10.19-11.1 8INV.087/014 IFO LIBERIA BROADCASTING SYSTEM		374.61
209	20-11-2015	REF : 005CQWL153240081 / CHEQUE WITHDRAWAL CHK 00329835 PD TO PATRICK HONNAH	00329835	2,864.32
210	23-11-2015	REF : 017CQWL153270113 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO SATTA L KEMOKAI	329831	50.00
211	23-11-2015	REF : 005FTRQ153270048 / FUNDS TRANSFER - A/C TO A/C CK 329833 DEP IFO LEDGERHOOD J. RENNIE ON SL 1161270		3,426.64
212	24-11-2015	REF : 005CQWL153280001 / CHEQUE WITHDRAWAL CHK 00329840 PD TO FRANK SAINWORLA	00329840	150.00
213	25-11-2015	REF : 002INCQ153290020 / CHEQUE DEPOSIT - HSE CHEQUE BG CHEQ. 329844 DEP.IFO THUNDERBIRD CORP.ON SLP 1770721	329844	360.00
214	26-11-2015	REF : 004CQWL153300015 / CHEQUE WITHDRAWAL CHK329845 PD IFO KEKULA KAMARA	329845	2,400.00
215	26-11-2015	REF : 017FTRQ153300002 / FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER REQUEST IFO BATSAH KOLLIE BOO LIB BROADCASTING SYSTEM		75.00
216	26-11-2015	REF : 017MSCD153300011 / MISCELLANEOUS CUSTOMER DEBIT BG COM ON TRANSFER IFO BAYSAH KOLLIE		5.00
217	27-11-2015	REF : 017BCSA153310001 / MANAGERS CHEQUE ISSUED MC80037705 BOO LIB.BROADCASTING SYST	80037705	2,494.80

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
218	27-11-2015	REF : 017BCSA153310001 / MANAGERS CHEQUE ISSUED MC80037705 BOO LIB.BROADCASTING SYST	80037705	10.00
219	27-11-2015	REF : 998PS01153310029 / CHEQUE CLEARING - INWARD FCY ELR CK 263543 PD NATIONAL BUREAU OF CONCESSIONS	263543	150.00
220	27-11-2015	REF : 017INCQ153310082 / CHEQUE DEPOSIT - HSE CHEQUE CHK 329759 DEP BY LEDGERHOOD RENNIE ON SLP 1679961	329759	1,119.00
221	27-11-2015	REF : 017INCQ153310083 / CHEQUE DEPOSIT - HSE CHEQUE CHK 329757 DEP BY LEDGERHOOD RENNIE	329757	625.00
222	01-12-2015	REF : 004FTRQ153350001 / FUNDS TRANSFER - A/C TO A/C BG CK329849 DEP IFO SKY TECH INTERNATIONAL ON SL1151138		120.00
223	01-12-2015	REF : 998PS01153350060 / CHEQUE CLEARING - INWARD FCY ELR CK 329753 PD THE NEW DAWN	329753	875.00
224	01-12-2015	REF : 998PS01153350061 / CHEQUE CLEARING - INWARD FCY ELR CK 329846 PD JAYCEE INTERBIZ	329846	610.00
225	02-12-2015	REF : 011CQWL153360001 / CHEQUE WITHDRAWAL BG CHK329850 PD IFO MAXWELL JOHNSON	329850	150.00
226	02-12-2015	REF : 998PS01153360009 / CHEQUE CLEARING - INWARD FCY ELR CK 329847 PD RAJ ENTERPRISE INC	329847	1,290.00
227	02-12-2015	REF : 002INCQ153360023 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00329848 DEP IFO T CHOITHRAM ON SLIP NO. 0825834	00329848	400.00
228	02-12-2015	REF : 001FTRQ153360025 / FUNDS TRANSFER - A/C TO A/C CK 00329752 DEP IFO VISION PRINT INC		540.00
229	02-12-2015	REF : 017INCQ153360035 / CHEQUE DEPOSIT - HSE CHEQUE IN HOUSE CHEQUE329756 DEPOSIT IFO HERITYAGE COMMUNICATION BOO LBS SLIP NO 1677160	329756	600.00
230	03-12-2015	REF : 998PS01153370033 / CHEQUE CLEARING - INWARD FCY ELR CK 329843 PD THE GLOBAL LEADERSHIP SUMMIT LIBERIA	329843	200.00
231	03-12-2015	REF : 005FTRQ153370017 / FUNDS TRANSFER - A/C TO A/C CHK 00329751 DEP IFO NAOMI TULAY- SOLANKE ON SLIP 1718360		540.00
232	04-12-2015	REF : 018CQWL153380001 / CHEQUE WITHDRAWAL CHK 329760 IFO MICHAEL KOJO	329760	360.00
233	04-12-2015	REF : 016CQWL153380006 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL PD ANNIE HILL GAYE	00263538	30.00
234	04-12-2015	REF : 017INCQ153380018 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK 329755 DEP IFO COMPUTER LAB INTL SLIP NO 1686387	329755	280.00
235	04-12-	REF : 005CQWL153380076	00329767	250.00



Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
	2015	/ CHEQUE WITHDRAWAL CHK 00329767 PD TO HATTIE W HUNDER		
236	04-12-2015	REF : 001FTRQ153380074 / FUNDS TRANSFER - A/C TO A/C CK329762 DEP IFO EHS ON SLIP 1806349		1,000.00
237	04-12-2015	REF : 002INCQ153380047 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00329764 DEP IFO CACTUS MOTORS ON SLIP NO. 1543236	00329764	2,500.00
238	07-12-2015	REF : 998PS01153410038 / CHEQUE CLEARING - INWARD FCY ELR CK 329758 PD MUTUAL BENEFIT	329758	1,263.00
239	07-12-2015	REF : 004FTRQ153410020 / FUNDS TRANSFER - A/C TO A/C CK 329763 DEP IFO SKY TECH ON 1151135		350.00
240	07-12-2015	REF : 005FTRQ153410047 / FUNDS TRANSFER - A/C TO A/C CHK 00329765 DEP IFO HOME CITY ON SLIP 1771500		975.00
241	08-12-2015	REF : 002FTRQ153420010 / FUNDS TRANSFER - A/C TO A/C CK. 00329766 DEP IFO DIVINE AUTO PARTS ON SLIP NO. 0808020		759.00
242	08-12-2015	REF : 002INCQ153420032 / CHEQUE DEPOSIT - HSE CHEQUE CK. 00329768 DEP IFO SUNNY BROTHERS INC. ON SLIP NO. 0807922	00329768	370.00
243	10-12-2015	REF : 017CQWL153440074 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO AMELIA B BEYAN	329770	150.00
244	10-12-2015	REF : 005CQWL153440109 / CHEQUE WITHDRAWAL CHK 00329777 PD TO HATTIE WUREH HUNDER	00329777	150.00
245	10-12-2015	REF : 005CQWL153440115 / CHEQUE WITHDRAWAL CHK 00329778 PD TO SAAH BAYOH	00329778	70.00
246	10-12-2015	REF : 005CQWL153440138 / CHEQUE WITHDRAWAL CHK 00329779 PD TO PATRICK HONNAH	00329779	700.00
247	11-12-2015	REF : 004FTRQ153450002 / FUNDS TRANSFER - A/C TO A/C BG CK329774 DEP IFO CACTUS ENTERPRISE ON SL 1502015		210.00
248	11-12-2015	REF : 001CSTF153450015 / COMMISSION ON OUTWARD TRANSFER FORE TRF IFO ASHLEY RENNIE BO LIBERIA BROADCASTING SYSTEM		50.00
249	11-12-2015	REF : 001CSTF153450015 / FUNDS TRANSFER OUTWARD - FGN TRF IFO ASHLEY RENNIE BO LIBERIA BROADCASTING SYSTEM		700.00
250	14-12-2015	REF : 004FTRQ153480003 / FUNDS TRANSFER - A/C TO A/C BG CK329773 DEP IFO SKY TECH INTERNATIONAL ON SL 1151132		455.00
251	14-12-2015	REF : 998PS01153480013 / CHEQUE CLEARING - INWARD FCY ELR CK 329769 PD LIBERIA BROAD CASTING SYSTEM	329769	6,580.00



Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
252	15-12-2015	REF : 017CQWL153490024 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO BERNICE M JOHNSON	329780	500.00
253	15-12-2015	REF : 017CQWL153490085 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO CHALESTETTA MILLER	329771	150.00
254	18-12-2015	REF : 017BCSA153520017 / MANAGERS CHEQUE ISSUED MC 80037937 BOO LIB BROADCASTING SYSTEM	80037937	871.40
255	18-12-2015	REF : 017BCSA153520017 / MANAGERS CHEQUE ISSUED MC 80037937 BOO LIB BROADCASTING SYSTEM	80037937	10.00
256	21-12-2015	REF : 017SSS1153550007 / FUNDS TRANSFER - A/C TO A/C BG CHK329794 PD TO YEMI WILLIAMS		3,150.00
257	21-12-2015	REF : 005CQWL153550202 / CHEQUE WITHDRAWAL CHK 00329787 PD TO PATRICK HONNAH	00329787	2,864.32
258	21-12-2015	REF : 017CQWL153550252 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO CHRISTOPHER K SELLEE	329790	2,864.32
259	21-12-2015	REF : 005CQWL153550215 / CHEQUE WITHDRAWAL CHK 00329735 PD TO MUSU SIRLEAF	00329793	2,200.00
260	21-12-2015	REF : 005CQWL153550216 / CHEQUE WITHDRAWAL CHK 00329788 PD TO HATTIE WUREH-HUNDER	00329788	2,864.32
261	21-12-2015	REF : 017SSS1153550011 / FUNDS TRANSFER - A/C TO A/C BG CHK329791 PD TO MATENNEH ROSE DUNBAR		2,200.00
262	21-12-2015	REF : 017CQWL153550310 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO FERRICKS DAINSEE	329795	3,000.00
263	22-12-2015	REF : 001BCSA153560003 / MANAGERS CHEQUE ISSUED BG MC80043359 IFO GRA BOO LIBERIA BROADC	80043359	879.71
264	22-12-2015	REF : 001BCSA153560003 / MANAGERS CHEQUE ISSUED BG MC80043359 IFO GRA BOO LIBERIA BROADC	80043359	10.00
265	22-12-2015	REF : 004CQWL153560019 / CHEQUE WITHDRAWAL CHK00329792 PD IFO KEKURA KAMARA	00329792	2,400.00
266	22-12-2015	REF : 002CQWL153560039 / CHEQUE WITHDRAWAL CHK329789 PD IFO TEPENTY A YOUNG	329789	2,864.32
267	23-12-2015	REF : 998PS03153570005 / CHEQUE CLEARING - OUTWARD LCY ELR CK 329781 PD JAMES N. DAVIES & SONS INC	329781	3,825.00
268	23-12-2015	REF : 001FTRQ153570074 / FUNDS TRANSFER - A/C TO A/C BG CHK329786 DEP IFO LEDGHOOD J RENNIE ON SLP 1407334		3,426.64
269	23-12-2015	REF : 017MSCD153570013 / MISCELLANEOUS CUSTOMER DEBIT COMM IRO TRANSFER IFO LBS BOO LBS		5.00
270	23-12-2015	REF : 017FTRQ153570003		500.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
		/ FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER REQUEST IFO LBS BOO LBS		
271	24-12-2015	REF : 998PS01153580002 / CHEQUE CLEARING - INWARD FCY ELR CK 329784 PD LIBERIA BROADCASTING SYSTEM	329784	19,919.70
272	24-12-2015	REF : 998LBV3153580033 / CHEQUE CLEARING - INWARD FCY ELR CHK329785 PD INTL BANK LIB LTD	329785	1,059.78
273	24-12-2015	REF : 998PS01153580026 / CHEQUE CLEARING - INWARD FCY ELR CK 329782 PD GURANTY TRUST BANK	329782	2,325.62
274	29-12-2015	REF : 011CQWL153630040 / CHEQUE WITHDRAWAL BG CHK329796 PD IFO DENNIS R TORBOR	329796	30.00
275	29-12-2015	REF : 011CQWL153630041 / CHEQUE WITHDRAWAL BG CHK329809 PD IFO DENNIS R TORBOR	329809	30.00
276	29-12-2015	REF : 998LBV0153630021 / CHEQUE CLEARING - INWARD FCY ELR CHK 329783 PD GTB/ FRANKLIN DOLOQUIE	329783	300.00
277	30-12-2015	REF : 017AWI5153640007 / FUNDS TRANSFER - A/C TO A/C BG MC 80030518 IFOGRA BOO LBD		2,504.80
278	07-01-2016	REF : 004CQWL160070020 / CHEQUE WITHDRAWAL CHK00329799 PD IFO KERKURA KAMARA	00329799	2,260.00
279	08-01-2016	REF : 005CQWL160080049 / CHEQUE WITHDRAWAL BG CHK00329798 IFO FERRICKS DAINSEE	00329798	310.00
280	11-01-2016	REF : 001FTRQ160110044 / FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER REQUEST CHK 00329800 IFO LIBERIA BROADCASTING BY UNITED METHDIST SLP 0005953		1,000.00
281	12-01-2016	REF : 998LBV4160120043 / CHEQUE CLEARING - INWARD FCY ELR CHK 329797 PD DIVINE GRAPHIX	329797	490.00
282	15-01-2016	REF : 017FTRQ160150003 / FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER REQUEST IFO LBS BOO LBS		4,199.00
283	22-01-2016	REF : 998INFT160220004 / ENCASHMENT FEE ON INCOMING FUNDS 3602850739 TRF B/O EUROPEAN EXTERNAL ACTIONIRO 1670005942 11-JAN-2016/INVOICE NR 687 IFO LIBERIA BROADCASTING SYSTEM		20.00
284	25-01-2016	REF : 998INFT160250010 / ENCASHMENT FEE ON INCOMING FUNDS C488840BBK012516 TRF B/O 1/DEUTSCHE WELLEIRO RG.563 V. 15.12.15TECHNISCHE HILFE FUER TV PARTNER IFO LIBERIA BROADCASTING SYSTEM		20.00
285	23-02-2016	REF : 998INFT160540045 / ENCASHMENT FEE ON INCOMING FUNDS C180100BBK022316 TRF B/O CHINA RADIO		749.61

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount US\$
		INTERNATIONALIRO PAYMENT FOR SERVICES2015.11.19-201 6.1.18INV.089.097 IFO LIBERIA BROADCASTING SYSTEM		
286	24-02-2016	REF : 017MSCD160550010 / MISCELLANEOUS CUSTOMER DEBIT COMM IRO TRANSF IFO LBS BOO LBS		5.00
287	24-02-2016	REF : 017FTRQ160550001 / FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LBS BOO LBS		1,000.00
288	25-02-2016	REF : 011CQWL160560046 / CHEQUE WITHDRAWAL CASA CHEQ 263537 PD IFO DORIS DOE	263537	55.00
289	26-02-2016	REF : 998INFT160570004 / ENCASHMENT FEE ON INCOMING FUNDS C417234BBK022616 TRF B/O AG PARTNERS AFRICAIRO /RFB/SFCE AIR TIME FOSFCE AIR TIMEFOR RADIO JINGLES IFO LIBERIA BROADCASTING SYSTEME		20.00
290	26-02-2016	REF : 017MSCD160570019 / MISCELLANEOUS CUSTOMER DEBIT COMM IRO TRANSFER IFO LBS		5.00
291	26-02-2016	REF : 017FTRQ160570003 / FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER REQUEST IFO LBS BOO LBS		49,973.98
292	11-03-2016	REF : 017FTRQ160710001 / FUNDS TRANSFER - A/C TO A/C BG FUND TRANS IFO LIB BROADCASTING SYSTEM		4,000.00
293	11-03-2016	REF : 017MSCD160710009 / MISCELLANEOUS CUSTOMER DEBIT BG COMM IRO FT IFO L B S		5.00
294	18-05-2016	REF : 998INFT161390042 / ENCASHMENT FEE ON INCOMING FUNDS C235881BBK051816 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES2016.1.19-2016. 3.18INV 090 091 IFO LIBERIA BROADCASTING SYSTEM		749.61
295	26-05-2016	REF : 001FTRQ161470007 / FUNDS TRANSFER - A/C TO A/C ACCOUNT TRANSFER IFO LBS		49,000.00
296	21-06-2016	REF : 998INFT161730047 / ENCASHMENT FEE ON INCOMING FUNDS C197640OCP062116 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES (2016.3.19-2016.5.18)INV. 079/018 079/019 IFO LIBERIA BROADCASTING SYSTEM		749.61
<b>Sub-Total</b>				<b>464,243.83</b>

**Annexure 1c: Payment without evidence of supporting document**

ECOBANK 0010014717270301 LRD

No.	Date	Description	Check No.	Amount L\$
1	28-08-2015	REF : 017CQWL152400118 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO TEH ONEILL GBANN	20030503	29,545.00
2	02-09-2015	REF : 005CQWL152450119 / CHEQUE WITHDRAWAL BG CHK20030505 IFO PRANCE KORDOR WALEE	20030505	44,625.00
3	02-09-2015	REF : 005CQWL152450120 / CHEQUE WITHDRAWAL BG CHK20030504 PD IFO TYRON JARGBA	20030504	12,643.75
4	07-09-2015	REF : 002CQWL152500021 / CHEQUE WITHDRAWAL CASA CHEQ 20030508 WITHDRAWAL IFO ZAC GREAVES	20030508	500.00
5	07-09-2015	REF : 001CQWL152500051 / CHEQUE WITHDRAWAL CASA CHEQ 20030511 WITHDRAWAL PD IFO KOLUBAH ZAYZAY	20030511	500.00
6	08-09-2015	REF : 017CQWL152510059 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO MICHAEL WEAH	20030506	500.00
7	08-09-2015	REF : 010CQWL152510037 / CHEQUE WITHDRAWAL BG CHK 20030514 PD IFO BANNAH BROPLEH DTD 08/09/2015	20030514	500.00
8	08-09-2015	REF : 010CQWL152510038 / CHEQUE WITHDRAWAL BG CHK 20030513 PD IFO MH. TARWEH STAWART DTD 09/08/2015	20030513	500.00
9	10-09-2015	REF : 001CQWL152530067 / CHEQUE WITHDRAWAL CASA CHEQ 20030507 WITHDRAWAL PD IFO MULBAH REEVES	20030507	500.00
10	14-09-2015	REF : 011CQWL152570051 / CHEQUE WITHDRAWAL CASA CHEQ 200305617 PD IFO JACKSON BLAYEE	20030517	7,389.27
11	15-09-2015	REF : 011CQWL152580008 / CHEQUE WITHDRAWAL CASA CHEQ 20030518 PD IFO C.C. BROOKS TEEKEH	20030518	7,688.87
12	17-09-2015	REF : 011CQWL152600010 / CHEQUE WITHDRAWAL BG CHK20030519 PD IFO YEMI S WILLIAMS	20030519	7,000.00
13	18-09-2015	REF : 005FTRQ152610006 / FUNDS TRANSFER - A/C TO A/C CK 20030515 DEP IFO JAMES WILLIAM ON SL 918772		500.00
14	24-09-2015	REF : 001CQWL152670010 / CHEQUE WITHDRAWAL CASA CHEQ 20030520 WITHDRAWAL PD IFO ALBERT SWEN	20030520	7,000.00
15	02-10-2015	REF : 017CQWL152750048 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO AMELIA B BEYAN	20030524	38,755.00
16	02-10-2015	REF : 998LBV4152750008 / CHEQUE CLEARING - INWARD LCY ELR CHK 20030516 PD FREEMAN AND FREEMAN CORP	20030516	4,200.00
17	08-10-2015	REF : 017CQWL152810076 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO MICHAEL WEAH	20030525	4,500.00

No.	Date	Description	Check No.	Amount L\$
18	09-10-2015	REF : 005CQWL152820032 / CHEQUE WITHDRAWAL BG CHK20030527 IFO KOLU J FREEMAN	20030527	16,180.00
19	09-10-2015	REF : 005INCQ152820003 / CHEQUE DEPOSIT - HSE CHEQUE BG CHK20030528 DEP IFO CATTEO RENTAL SERVICES ON SP1193425	20030528	10,560.00
20	14-10-2015	REF : 011CQWL152870020 / CHEQUE WITHDRAWAL CASA CHEQ 20030529 PD IFO JACOB N. NAGBE	20030529	40,040.00
21	22-10-2015	REF : 017CQWL152950031 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO AMELIA B BEYAN	20030531	27,310.00
22	23-10-2015	REF : 001CQWL152960011 / CHEQUE WITHDRAWAL CASA CHEQ 20030533 WITHDRAWAL PD IFO ALBERT SWEN	20030533	8,300.00
23	27-10-2015	REF : 998JG01153000039 / CHEQUE CLEARING - INWARD LCY ELR CK 20030534 DEP IFO L. B. S	20030534	63,472.25
24	28-10-2015	REF : 998LBV6153010006 / CHEQUE CLEARING - INWARD LCY ELR CHK 20030521 PD MOPT	20030521	16,750.00
25	02-11-2015	REF : 998PS03153060003 / CHEQUE CLEARING - INWARD LCY ELR CK 20030532 PD FREEMAN & FREEMAN INC	20030532	4,700.00
26	02-11-2015	REF : 998PS03153060005 / CHEQUE CLEARING - INWARD LCY ELR CK 20030526 PD LIBSWU	20030526	3,000.00
27	13-11-2015	REF : 001CQWL153170004 / CHEQUE WITHDRAWAL CASA CHEQ 20030537 WITHDRAWAL PD IFO KOLUBAH ZAYZAY	20030537	5,500.00
28	13-11-2015	REF : 002CQWL153170006 / CHEQUE WITHDRAWAL CHK20030538 PD IFO MOULTON KENNEDY	20030538	20,000.00
29	13-11-2015	REF : 998PS02153170004 / CHEQUE CLEARING - INWARD LCY ELR CK 20030536 PD FREEMAN & FREEMAN INC	20030536	5,720.00
30	23-11-2015	REF : 017CQWL153270109 / CHEQUE WITHDRAWAL CASA CHEQ 20030539 WITHDRAWAL IFO AMELIA BEYAN	20030539	33,285.00
31	25-11-2015	REF : 001CQWL153290036 / CHEQUE WITHDRAWAL CASA CHEQ 20030541 WITHDRAWAL PD IFO YEM WILLIAMS	20030541	30,450.00
32	27-11-2015	REF : 017CQWL153310050 / CHEQUE WITHDRAWAL CASA CHEQ20030540 WITHDRAWAL IFO HENRIETTA KAMARA	20030540	15,000.00
33	27-11-2015	REF : 017CQWL153310261 / CHEQUE WITHDRAWAL CASA CHEQ20030542 WITHDRAWAL IFO ALBERT SWEN	20030542	8,300.00
34	30-11-2015	REF : 001OINTLRD 00001 / DEBIT INTEREST DEBIT INTEREST		4,327.90
35	14-12-2015	REF : 017CQWL153480140 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO	20030544	30,240.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount L\$
		FIDEL JOHNS		
36	04-01-2016	REF : 001CQWL160040165 / CHEQUE WITHDRAWAL CASA CHEQ 20030545 WITHDRAWAL PD IFO JAMES NAGBA	20030545	14,000.00
37	13-01-2016	REF : 017CQWL160130083 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO AMELIA B BEYAN	20030546	22,595.00
38	18-01-2016	REF : 998LBV0160180009 / CHEQUE CLEARING - INWARD LCY ELR CHK 20030543 PD FREEMAN AND FREEMAN	20030543	4,400.00
39	21-01-2016	REF : 005CQWL160210015 / CHEQUE WITHDRAWAL BG CHK20035303 IFO JSMES SUMO	20035303	5,000.00
40	21-01-2016	REF : 018CQWL160210003 / CHEQUE WITHDRAWAL CHK 20030548 IFO CHARLES B JOHNSON	20030548	15,225.00
41	22-01-2016	REF : 001CQWL160220015 / CHEQUE WITHDRAWAL CASA CHEQ 20035304 WITHDRAWAL PD IFO TYRANCE DIXON	20035304	5,000.00
42	22-01-2016	REF : 010CQWL160220005 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CK NO 20035307 PD IFO ANNIE HILL GAYE DTD 1/22/16	20035307	8,488.87
43	22-01-2016	REF : 011CQWL160220047 / CHEQUE WITHDRAWAL BG CHK20035305 PD IFO JONES BEDELL	20035305	15,000.00
44	25-01-2016	REF : 017CQWL160250087 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO AMELIA B BEYAN	20035308	34,290.00
45	26-01-2016	REF : 011CQWL160260049 / CHEQUE WITHDRAWAL CASA CHEQ 20030547 PD IFO RACHEL G. KOLLIE	20030547	5,000.00
46	27-01-2016	REF : 017CQWL160270009 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO HOLLAND BLAMA	20030549	9,135.00
47	28-01-2016	REF : 998LBV6160280004 / CHEQUE CLEARING - INWARD LCY ELR CHK 20035301 PD FREEMAN AND FREEMAN	20035301	9,200.00
48	01-02-2016	REF : 004CQWL160320004 / CHEQUE WITHDRAWAL BG CK 20035310 PD IFO SAAH BAYOH	20035310	13,577.08
49	04-02-2016	REF : 998PS02160350012 / CHEQUE CLEARING - INWARD LCY ELR CK 20035311 PD FREEMAN & FREEMAN	20035311	40,460.00
50	05-02-2016	REF : 017CQWL160360059 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO AMELIA B BEYAN	20035313	31,380.00
51	10-02-2016	REF : 998LBV5160410006 / CHEQUE CLEARING - INWARD LCY ELR CHK 20035309 PD LIBSWU	20035309	50,000.00
52	12-02-2016	REF : 017CQWL160430013 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO YEMI WILLIAMS	20035314	5,000.00
53	12-02-	REF : 004CQWL160430027	20035316	

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Description	Check No.	Amount L\$
	2016	/ CHEQUE WITHDRAWAL CK 20035316 PD IFO FALLAH MATTHEW		5,000.00
54	15-02-2016	REF : 011CQWL160460004 / CHEQUE WITHDRAWAL CASA CHEQ 20035315 PD IFO AMOS ZINNAH	20035315	13,350.00
55	17-02-2016	REF : 017CQWL160480029 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL PD IFO AMELIA B BEYAN	20035322	14,630.00
56	02-03-2016	REF : 001CQWL160620088 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO M GBORGBOR FREEMAR	20035325	5,000.00
57	03-03-2016	REF : 017CQWL160630065 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO ALBERT SWEN	20035326	8,200.00
58	04-03-2016	REF : 998SSS3160640009 / CHEQUE CLEARING - INWARD LCY BG CHK20035302 PD IFO FAITH HEALING TEMPLE OF JESUS CHRIST	20035302	17,400.00
59	04-03-2016	REF : 017CQWL160640069 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO AMELIA B BEYAN	20035327	23,445.00
60	23-03-2016	REF : 017CQWL160830025 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL PD IFO AMELIA B BEYAN	20035328	33,195.00
61	23-03-2016	REF : 017CQWL160830033 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL PD IFO ALBERT SWEN	20035329	15,185.00
62	12-04-2016	REF : 011CQWL161030007 / CHEQUE WITHDRAWAL BG CHK20035333 PD IFO GBESSI MASSAQUOI	20035333	19,489.58
63	20-04-2016	REF : 011CQWL161110048 / CHEQUE WITHDRAWAL CASA CHEQ20035337 PD IFO TAYLOR ABRAHAM	20035337	19,489.58
64	13-05-2016	REF : 011CQWL161340009 / CHEQUE WITHDRAWAL BG CHK20035342 PD IFO MAXWELL JOHNSON	20035342	4,571.67
65	16-05-2016	REF : 998PS02161370006 / CHEQUE CLEARING - INWARD LCY ELR CK 20035338 PD AUTO KING	20035338	10,800.00
66	17-05-2016	REF : 001CQWL161380001 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO JOSEPH SNLART	20035341	14,571.67
67	17-05-2016	REF : 001CHBKLRD 00001 / COST OF CHEQUE BOOK ISSUED COST OF CHEQUE BOOK ISSUED		10,140.00
68	19-05-2016	REF : 001CQWL161400009 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO YEMI S WILLIAMS	20035343	5,000.00
69	20-05-2016	REF : 011CQWL161410025 / CHEQUE WITHDRAWAL CASA CHEQ 20035340 PD IFO ZACHARIAH B. GREAVES	20035340	14,571.67
70	23-05-2016	REF : 010CQWL161440001 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CK NO 20035348 PD IFO TEYANGI M KPAAN KERKULA DTD	20035348	5,000.00



No.	Date	Description	Check No.	Amount L\$
		5/21/16		
71	30-05-2016	REF : 001CQWL161510056 / CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO YEMI WILLIAMS	20035349	15,000.00
72	03-06-2016	REF : 011CQWL161550015 / CHEQUE WITHDRAWAL CASA CHEQ651 PD IFO MICHAEL WEAH	651	4,500.00
73	15-06-2016	REF : 017CQWL161670078 / CHEQUE WITHDRAWAL BG CHK 20143053 PD IFO AMELIA B BEYAN	653	31,630.00
74	16-06-2016	REF : 011CQWL161680051 / CHEQUE WITHDRAWAL CASA CHEQ 654 PD IFO WINSTON W. BESTMAN	654	10,017.67
75	20-06-2016	REF : 011CQWL161720025 / CHEQUE WITHDRAWAL CASA CHEQ655 PD IFO SAYWHAR GBAA	655	9,796.87
<b>Sub- Total</b>				<b>1,107,716.70</b>

**Annexure 1d: Payment without evidence of supporting document**

0121511054802 LRD

No.	Date	Reference	Description	Check No.	Amount L\$
1	1-07-2015	001CQWL15182G7C T	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO JIMMY SWEN	7161	1,241.13
2	1-07-2015	007CHWL15182J3R9	CASH WITHDRAWAL  00007159 CK		1,465.80
3	1-07-2015	002CQWL15182V2SJ	CHECK WITHDRAWAL  7157	7157	2,444.13
4	1-07-2015	0020811151820002	CK#7171 RECD FRM CLRG	7171	76,991.34
5	1-07-2015	0020811151820003	CK#7174 RECD FRM CLRG	7174	121,902.96
6	3-07-2015	001CHWL15184R3KI	CASH WITHDRAWAL  CK#7148 / LEGERHOOD RENNIE		71,680.25
7	4-07-2015	003CQWL15185D26F	CHECK WITHDRAWAL  7168	7168	4,000.00
8	4-07-2015	001CQWL15185G7FI	CHECK WITHDRAWAL  CK ENCASHED IFO JALLAH G. AKOI	7151	6,465.27
9	6-07-2015	001CQWL15187G7G 7	CHECK WITHDRAWAL  CK ENCASHED IFO DAVID MM GOLOWO	7166	4,000.00
10	6-07-2015	003CHWL15187O6V 1	CASH WITHDRAWAL  7169 / V. F. WILLIAMS		4,000.00
11	13-07-2015	007CQWL15194D45I	CHECK WITHDRAWAL  7154	7154	1,200.00
12	14-07-2015	007CQWL15195D45P	CHECK WITHDRAWAL  0886353688 REF# 7163	7163	1,342.20
13	15-07-2015	001CQWL15196G7N F	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO WILLIAM S KOLLIE	7160	1,422.58



*Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016*

No.	Date	Reference	Description	Check No.	Amount L\$
14	17-07-2015	007CHWL15198J5ZF	CASH WITHDRAWAL  7156		1,200.00
15	21-07-2015	001CQWL15202H01S	CHECK WITHDRAWAL  LB DI CK ENCASHED IFO SARAH MANNING	7152	1,776.00
16	22-07-2015	015CHWL15203L2P H	CASH WITHDRAWAL  7177 CK ENCASHED		71,680.25
17	22-07-2015	002LOCH15203C3A3	CHEQUE CLEARING  LB DI CK#7172 DEPOSITED IFO UNITED SECURITY INSUR.	7172	4,029.12
18	23-07-2015	001CQWL15204H04 U	CHECK WITHDRAWAL  LB DI CK ENCASHED IFO TEH O"NEIL GBANN	7178	16,718.34
19	24-07-2015	002CQWL15205V45I	CHECK WITHDRAWAL  LB DI CK# 7180 ENCASHED BY JACOB N. NAGBE	7180	6,851.67
20	24-07-2015	002CHWL15205X1JB	CASH WITHDRAWAL  7183		6,851.67
21	24-07-2015	015CHWL15205L2Y F	CASH WITHDRAWAL  7188 CK ENCASHED		6,851.67
22	24-07-2015	0020826152050017	CK#7176 RECD FRM CLRG	7176	64,762.33
23	25-07-2015	002CHWL15206X1S5	CASH WITHDRAWAL  7192		6,851.67
24	28-07-2015	001CQWL15209H089	CHECK WITHDRAWAL  LB DI CK ENCASHED IFO JALLAH AKOI	7179	6,465.27
25	28-07-2015	002CQWL15209V47 Q	CHECK WITHDRAWAL  JAMES	7181	6,851.67
26	28-07-2015	002CQWL15209V48 A	CHECK WITHDRAWAL  LB DI CK# 7186 ENCASHED BY MARK W. TOGBA	7186	6,851.67
27	28-07-2015	002CQWL15209V491	CHECK WITHDRAWAL  TYRANCE N. DIXON#7185	7185	6,851.67
28	29-07-2015	007CHWL15210K01 X	CASH WITHDRAWAL  7189		6,851.67
29	30-07-2015	001CQWL15211H09 M	CHECK WITHDRAWAL  LB DI CK ENCASHED IFO MOMOLU V KOLLIE	7182	6,851.67
30	30-07-2015	002CQWL15211V4E6	CHECK WITHDRAWAL  SYLVESTER	7191	6,851.67
31	31-07-2015	002CQWL15212V4FI	CHECK WITHDRAWAL  LB DI CK#7184 ENCASHED IFO HOLLAND T. BLAMA	7184	6,851.67
32	31-07-2015	001CQWL15212H0AI	CHECK WITHDRAWAL  CK ENCASHED IFO ROBERT HUNTER	7187	6,851.67
33	4-08-2015	001CQWL15216H0C L	CHECK WITHDRAWAL  CK ENCASHED DAVID M M GOLOWO	7190	6,851.67
34	6-08-2015	002CQWL15218V4R O	CHECK WITHDRAWAL  SIAFA	7162	1,186.33
35	21-08-2015	0020843152330002	CK#7153 RECD FRM CLRG	7153	1,636.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount L\$
36	31-08-2015	004CQWL15264A3P2	CHECK WITHDRAWAL  LBDI CK. #7204 (LBSP ACCT.) IFO ABDULIA A. BARRIE.	7204	6,851.67
37	2-09-2015	001CQWL15245H0N T	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO TARGEN J QUEEEGLAY	7203	11,331.67
38	2-09-2015	015CHWL15245L4U5	CASH WITHDRAWAL  00007202 CK ENCHASSED IFO		16,718.34
39	3-09-2015	0020850152460002	CK#7173 RECD FRM CLRG	7173	123,200.00
40	4-09-2015	015CHWL15247L4Z A	CASH WITHDRAWAL  00007199 CK ENCHASSED IFO JAMES MOMO		6,851.67
41	4-09-2015	0020851152470009	LIQ.OF CK#7175 RECD FROM CLRG	CK#7175	134,400.00
42	7-09-2015	015CHWL15250L53 M	CASH WITHDRAWAL  00007200 CK ENCHASSED IFO TYRANCE N. DIXON		6,851.67
43	8-09-2015	001CQWL15251H0Q U	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO SARAH MANNING	3003	1,776.00
44	8-09-2015	002CQWL15251V6H Y	CHECK WITHDRAWAL  CK ENCASHED IFO SYLVESTER GEELO	7206	6,851.67
45	8-09-2015	001CQWL15251H0R 0	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO JIMMY SWEN	3012	1,241.13
46	9-09-2015	007CHWL15252K59 B	CASH WITHDRAWAL  3006		1,200.00
47	9-09-2015	0020854152520009	CK#7193 RECD FRM CLRG	7193	134,400.00
48	10-09-2015	007CHWL15253K5F3	CASH WITHDRAWAL  3009		2,342.81
49	10-09-2015	002CQWL15253V6NJ	CHECK WITHDRAWAL  CK ENCASHED IFO LEDERHOOD J.RENNIE	7198	71,680.25
50	10-09-2015	001CHWL15253T2S0	CASH WITHDRAWAL  LBDI CK#00003010 IFO NATHANIEL HARRIS		1,465.80
51	11-09-2015	015FTRQ152541336	ACCOUNT TO ACCOUNT TRANSFER  LBDI CK DEPOSIT #00003015		9,000.00
52	11-09-2015	002BCSA15254C1LA	BANKERS CHEQUE ISSUE	002BCSA15254C1LA	52,542.03
53	11-09-2015	002FTRQ15254A600	ACCOUNT TO ACCOUNT TRANSFER  COMM.ON MC#0002413 IFO GRA B/O LBS		400.00
54	15-09-2015	007CQWL15258D4H 0	CHECK WITHDRAWAL  3014 CK ENCASHED	3014	1,342.20
55	16-09-2015	0020859152590003	CK#7195 RECD FRM CLRG	7195	

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount L\$
					34,680.93
56	16-09-2015	0020859152590004	CK#7207 RECD FRM CLRG	7207	33,746.79
57	17-09-2015	001CQWL15260H0Y 4	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO WILLIAM D KOLLIE	3011	1,422.58
58	18-09-2015	003CQWL15261D2E0	CHECK WITHDRAWAL  3016	3016	4,000.00
59	18-09-2015	002BCSA15261C1M Q	BANKERS CHEQUE ISSUE	002BCSA15261C1MQ	54,797.70
60	18-09-2015	002FTRQ15261A6T5	ACCOUNT TO ACCOUNT TRANSFER  COMM. ON MC#0002420 FOR W/H TAX B/O LBS		400.00
61	21-09-2015	002LOCH15264C3JC	CHEQUE CLEARING  CHK \$ 7197 DEP	7197	4,029.12
62	23-09-2015	007CQWL15266D4I1	CHECK WITHDRAWAL  7201 ENCASHED IFO DAVE FOKONYULU	7201	6,851.67
63	30-09-2015	001CQWL15273H19 R	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO CHRISTOPHER K SELLEE	3028	63,472.25
64	2-10-2015	004CQWL15275A3Q Y	CHECK WITHDRAWAL  LBDI CK.#3019 (LBS) IFO ABDULAI A. BARRIE.	3019	6,851.67
65	2-10-2015	015CQWL15275B7E L	CHECK WITHDRAWAL  CK ENCASHED IFO LEDGERHOOD RENNIE	3017	71,680.00
66	5-10-2015	002BCSA15278C1S4	BANKERS CHEQUE ISSUE	002BCSA15278C1S4	52,569.71
67	5-10-2015	002MSCD15278C7MJ	MISCELLANEOUS  COMM ON MC # 0002379	9953	400.00
68	6-10-2015	007CQWL15279D4M 8	CHECK WITHDRAWAL  3023	3023	6,851.67
69	8-10-2015	007CHWL15281L13Q	CASH WITHDRAWAL  00003005 CK		1,200.00
70	8-10-2015	002CQWL15281W0C F	CHECK WITHDRAWAL  CK ENCASHED IFO SYLVESTER GEELOI	3021	6,851.67
71	9-10-2015	015CQWL15282B7FS	CHECK WITHDRAWAL  CK ENCASHED IFO DAVID M.M. GOLOWO	3020	6,851.67
72	9-10-2015	015CQWL15282B7FT	CHECK WITHDRAWAL  CK ENCASHED IFO DAVID M.M. GOLOWO	7205	6,851.67
73	9-10-2015	0020856152820009	CK #3027 RECD FRM CLRG	3027	131,200.00
74	15-10-2015	001CQWL15288H1J0	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO D ADLPHUS TAYLOR	3008	2,444.13
75	20-10-2015	002LOCH15293C3N Y	CHEQUE CLEARING  CK 7194	7194	4,029.12

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount L\$
76	20-10-2015	002LOCH15293C3NZ	CHEQUE CLEARING  CK 3026	3026	4,029.12
77	23-10-2015	0020865152960002	LIQ OF CKS # 3029 RECD FRM CLRG DD 10/23/15	3029	31,983.81
78	31-10-2015	002CQWL15304W1K X	CHECK WITHDRAWAL  3031	3031	71,680.25
79	3-11-2015	0020871153070006	CK#3030 RECD FRM CLRG	3030	1,061,412.99
80	4-11-2015	015CQWL15308B7O 9	CHECK WITHDRAWAL  CK ENCHASSED IFO HASSA LOUIS	3032	9,491.67
81	9-11-2015	002BCSA15313C26E	BANKERS CHEQUE ISSUE	002BCSA15313C26E	53,539.39
82	9-11-2015	002MSCD15313D0FZ	MISCELLANEOUS  COMM ON MC # 0002714ISSUED IFO GRA/LBS	7134	5.00
83	9-11-2015	0020875153130012	CK#3037 RECD FRM CLRG	3037	130,400.00
84	11-11-2015	002CQWL15315W22I	CHECK WITHDRAWAL  CK ENCASHED IFO SIEFFA SAMBOLAH	3013	1,186.33
85	11-11-2015	0020876153150008	CK#3036 RECD FRM CLRG	3036	33,273.54
86	17-11-2015	004CQWL15321A3W Q	CHECK WITHDRAWAL  CK ENCASHMENT IFO ABDULAI A. BARRIE	3034	6,851.67
87	20-11-2015	0020884153240014	LIQ.OF CK#3040 RECD FROM CLRG	CK#3040	971,164.98
88	20-11-2015	002DBPLRD 00001	INTEREST LIQUIDATION		601.34
89	21-11-2015	002DBPLRD 00001	INTEREST LIQUIDATION		601.74
90	21-11-2015	002DBPLRD 00001	INTEREST LIQUIDATION		602.15
91	23-11-2015	001CHWL15327V1E R	CASH WITHDRAWAL  CK#7208 / L/ RENNIE		71,680.25
92	27-11-2015	0020888153310006	LIQ.OF CK#3041 RECD FROM CLRG	CK#3041	125,600.00
93	27-11-2015	001CQWL15331H288	CHECK WITHDRAWAL  LB DI CK ENCASHED IFO WILLIAM S KOLLIE	7218	1,422.58
94	3-12-2015	007CHWL15337M1G W	CASH WITHDRAWAL  7216		2,342.81
95	7-12-2015	007CHWL15341M23 5	CASH WITHDRAWAL  0007217 CK		1,465.80
96	7-12-2015	007CHWL15341M23 Z	CASH WITHDRAWAL  7222		1,342.20
97	8-12-2015	007CQWL15342D4Z K	CHECK WITHDRAWAL  7219	7219	1,241.13
98	8-12-2015	001CQWL15342H2C 5	CHECK WITHDRAWAL  LB DI CK ENCASHED IFO SARAH MANNING	7211	1,776.00
99	10-12-2015	007CHWL15344M2K	CASH		

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount L\$
		3	WITHDRAWAL  00007214 CK ENCASHED		1,200.00
100	16-12-2015	011CQWL15350A3P A	CHECK WITHDRAWAL  RUDOLPH MARK	3007	1,200.00
101	16-12-2015	011CHWL15350N00 5	CASH WITHDRAWAL  7213		1,200.00
102	17-12-2015	002BCSA15351C2LL	BANKERS CHEQUE ISSUE	002BCSA15351C2LL	52,408.70
103	17-12-2015	002BCSA15351C2LQ	BANKERS CHEQUE ISSUE	002BCSA15351C2LQ	48,415.31
104	17-12-2015	002MSCD15351D0X5	MISCELLANEOUS  COMM ON MC # 0002787	20201	400.00
105	17-12-2015	002MSCD15351D0X6	MISCELLANEOUS  COMM ON MC # 0002788	0225	400.00
106	17-12-2015	0020902153510014	CK#3383 RECD FRM CLRG	3383	975,570.64
107	21-12-2015	0020903153550004	CK#3378 RECD FRM CLRG	3378	31,054.20
108	21-12-2015	0020903153550005	CK#3382 RECD FRM CLRG	3382	32,579.76
109	21-12-2015	0020903153550008	CK#3380 RECD FRM CLRG	3380	128,800.00
110	22-12-2015	002CQWL15356W49 O	CHECK WITHDRAWAL  LEDGERHOO D J. RENNIE#3381	3381	71,680.25
111	23-12-2015	007CQWL15357D56 D	CHECK WITHDRAWAL  7212	7212	1,200.00
112	24-12-2015	003CQWL15358D2Q G	CHECK WITHDRAWAL  7209	7209	7,191.67
113	24-12-2015	003CQWL15358D2Q H	CHECK WITHDRAWAL  3035	3035	7,191.67
114	24-12-2015	003CQWL15358D2QJ	CHECK WITHDRAWAL  3384	3384	7,191.67
115	28-12-2015	002CQWL15362W4G H	CHECK WITHDRAWAL  7215	7215	2,444.13
116	6-01-2016	001CQWL16006H2R 2	CHECK WITHDRAWAL  LB DI CK ENCASHED IFO JAMES AKOI	3385	14,671.67
117	11-01-2016	002FTRQ16011B1J4	ACCOUNT TO ACCOUNT TRANSFER  LB DI CK 00003379 FOR DEP		4,029.12
118	11-01-2016	002FTRQ16011B1J7	ACCOUNT TO ACCOUNT TRANSFER  LB DI CK 00007210 FOR DEP		4,029.12
119	12-01-2016	002CQWL16012W52J	CHECK WITHDRAWAL  CK#7220/SIA FFA SAMBOLAH	7220	1,186.33
120	14-01-2016	0020919160140017	CK#3386 RECD FRM CLRG	3386	984,059.51
121	18-01-2016	001CHWL16018W4T X	CASH WITHDRAWAL  CK#3388 / LEDGERHOOD RENNIE		71,680.25

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount L\$
122	22-01-2016	002BCSA16022C2ZY	BANKERS CHEQUE ISSUE	002BCSA16022C2ZY	47,854.80
123	22-01-2016	002MSCD16022D1G E	MISCELLANEOUS  COMM ON MC#0002899 FOR W/H TAX 01/20/16	T23	400.00
124	25-01-2016	002BCSA16025C30E	BANKERS CHEQUE ISSUE	002BCSA16025C30E	47,454.80
125	25-01-2016	0020926160250014	CK#3389 RECD FRM CLRG	3389	128,000.00
126	28-01-2016	0020929160280001	LIQ.OF CK#3391 RECD FROM CLRG	CK#3391	31,252.86
127	2-02-2016	002FTRQ16033B22I	ACCOUNT TO ACCOUNT TRANSFER  LBDI CK 00003039 FOR DEP		4,029.12
128	2-02-2016	002FTRQ16033B22J	ACCOUNT TO ACCOUNT TRANSFER  LBDI CK 00003390 FOR DEP		4,029.12
129	2-02-2016	0020932160330008	LIQ.OF CK#3393 RECD FROM CLRG	CK#3393	610,042.00
130	18-02-2016	002FTRQ16049B2IT	ACCOUNT TO ACCOUNT TRANSFER  AMT BEING TRANSFER FROM A/C-A/C AS PER LETTER DD-2-15- 16 IFO LIBERIA BROADCASTING SYS		584,000.00
131	23-02-2016	007FTRQ160540768	ACCOUNT TO ACCOUNT TRANSFER  1 LBDI CK DEP #00003401 REF#1379280		98,715.00
132	25-02-2016	007CHWL16056N5C 0	CASH WITHDRAWAL  00003403 CK		7,081.00
133	2-03-2016	0020952160620003	CK#3404 RECD FRM CLRG	3404	500,000.00
134	4-03-2016	002CQWL16064W7I4	CHECK WITHDRAWAL  CK 00003407	3407	8,011.67
135	8-03-2016	001CHWL16068X7A 5	CASH WITHDRAWAL  CK#3405 / LEDGERHOOD RENNIE		74,056.25
136	8-03-2016	015CQWL16068C0T T	CHECK WITHDRAWAL  CK ENCHASD IFO GEORGE WONNIE	3406	6,861.67
137	14-03-2016	001CQWL16074H4O X	CHECK WITHDRAWAL  LBDI CK WD ENCASHED INFO ALBERT SWEN ID BY S. W COLLINS	3402	82,875.00
138	22-03-2016	002FTRQ16082B3CX	ACCOUNT TO ACCOUNT TRANSFER  LBDI CHK#3410 DEP REF#1512508		4,029.12
139	22-03-2016	0020964160820001	CK#3408 RECD FRM CLRG	3408	127,200.00
140	30-03-2016	002BCSA16090C3TD	BANKERS CHEQUE ISSUE	002BCSA16090C3TD	46,218.99
141	30-03-2016	002MSCD16090D2H N	MISCELLANEOUS  COMM ON MC# 0003094	CMBT-24	400.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount L\$
142	2-04-2016	001CQWL16093H5H B	CHECK WITHDRAWAL  LB DI CK ENCASHED INFO GEORGE WONNIE /0880336669	3413	6,861.67
143	2-04-2016	004CQWL16093A4H W	CHECK WITHDRAWAL  3414	3414	8,011.67
144	4-04-2016	001FTRQ16095E0F0	ACCOUNT TO ACCOUNT TRANSFER  LB DI CK DEP /00003411/1584115/IFO LBS WORKER UNION		19,200.00
145	4-04-2016	002LOCH16095C449	CHEQUE CLEARING  1580102	3419	4,029.12
146	4-04-2016	001CQWL16095H5K 1	CHECK WITHDRAWAL  IFO LEDGERHORD RENNIE	3412	74,056.25
147	4-04-2016	0020973160950006	LIQ.OF CK#3417 RECD FROM CLRG	CK#3417	126,400.00
148	4-04-2016	0020973160950007	LIQ.OF CK#3418 RECD FROM CLRG	CK#3418	209,375.00
149	21-04-2016	0020985161120015	LIQ.OF CK#3420 RECD FROM CLRG	CK#3420	18,773.19
150	7-05-2016	002CQWL16128X2U N	CHECK WITHDRAWAL  G. WIEFUJAH ALFRED SAYEH#3424	3424	81,000.00
151	9-05-2016	002BCSA16130C4G2	BANKERS CHEQUE ISSUE	002BCSA16130C4G2	46,271.48
152	9-05-2016	002MSCD16130D39Y	MISCELLANEOUS  COMM ON MC#0003199 FOR W/H TAX APR 2016 IFO GRA B/O LBS	307	5.00
153	9-05-2016	0020997161300003	CK#3422 RECD FRM CLRG	3422	25,014.69
154	11-05-2016	002MSCD16132D3B N	MISCELLANEOUS  COMM ON MCK#0003199 FOR W/H TAX APR 2016 IFO GRA B/O LBS	3942	400.00
155	12-05-2016	002CQWL16133X323	CHECK WITHDRAWAL  CK 00003416	3416	7,588.87
156	13-05-2016	001CQWL16134H6Y C	CHECK WITHDRAWAL  LB DI CK ENCASHED IFO T RICHMOND PAYE	3140	11,535.67
157	13-05-2016	007CHWL16134P1E4	CASH WITHDRAWAL  00003145 CK ENCASHED		10,817.67
158	13-05-2016	007CHWL16134P1E9	CASH WITHDRAWAL  3425 CK		25,000.00
159	13-05-2016	002CQWL16134X35 W	CHECK WITHDRAWAL  CK 00003138	3138	8,053.67
160	13-05-2016	001CQWL16134H6Y T	CHECK WITHDRAWAL  LB DI CK ENCASHED IFO NAIYE F. KWIAH	3141	11,535.67
161	16-05-2016	001CQWL16137H6Z5	CHECK WITHDRAWAL  LB DI CK ENCASHED IFO JERRY BYEPU	3142	11,691.67
162	16-05-2016	001CQWL16137H709	CHECK WITHDRAWAL  LB DI CK ENCASHED IFO TERRY R	3144	5,285.67

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount L\$
			GBONDO		
163	20-05-2016	002CQWL16141X3F B	CHECK WITHDRAWAL  M, KOJO	3147	100,000.00
164	26-05-2016	015CQWL16147C1B X	CHECK WITHDRAWAL  CK#3139	3139	9,303.67
165	1-06-2016	002CQWL16153X3Z9	CHECK WITHDRAWAL  CK#3415 IFO JAMES B. KPANGBAI	3415	10,364.17
166	1-06-2016	0020114161530013	CK#3155 RECD FRM CLRG	3155	717,621.39
167	2-06-2016	002FTRQ16154B4YD	ACCOUNT TO ACCOUNT TRANSFER  LBDI CHK#00003154 DEP REF#1514576		4,029.12
168	2-06-2016	007CQWL16154D5Y S	CHECK WITHDRAWAL  3161	3161	29,143.34
169	2-06-2016	002CQWL16154X41 D	CHECK WITHDRAWAL  CK ENCASHED IFO MIATTA K.SONIE	3158	21,643.34
170	2-06-2016	015CQWL16154C1D 9	CHECK WITHDRAWAL  CK#3160	3160	23,071.34
171	3-06-2016	007CQWL16155D5Z4	CHECK WITHDRAWAL  3152	3152	7,091.67
172	3-06-2016	002BCSA16155C4VO	BANKERS CHEQUE ISSUE	002BCSA16155C4VO	41,850.26
173	3-06-2016	002MSCD16155D3R M	MISCELLANEOUS  COMM ON MC#4876 FOR W/H TAX MAY 2016 B/O LBS IFO GRA	8149	5.00
174	4-06-2016	001CQWL16156H7IQ	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO GEORGE WONNIE	3150	6,861.67
175	4-06-2016	001CQWL16156H7IY	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO ANTHONY ARMAH	3162	26,107.34
176	4-06-2016	002MSCD16156D3R T	MISCELLANEOUS  COMM ON MC#4876 FOR W/H TAX MAY 2016 B/O LBS IFO GRA	1453	400.00
177	6-06-2016	0020117161580021	CK#3148 RECD FRM CLRG	3148	290,925.00
178	7-06-2016	002CQWL16159X47 X	CHECK WITHDRAWAL  GARDEA K. MAYON#3159	3159	29,143.34
179	8-06-2016	0020118161600016	CK#3153 RECD FRM CLRG	3153	132,000.00
180	9-06-2016	015CQWL16161C1ES	CHECK WITHDRAWAL  CK ENCAHED BY ELIZABETH GRAY	3164	12,048.00
181	9-06-2016	015CQWL16161C1E T	CHECK WITHDRAWAL  CK ENCASHED BY LEDGERHOOD J. RENNIE	3149	74,056.25
182	11-06-2016	002CQWL16163X4G L	CHECK WITHDRAWAL  CK#3151 IFO JAMES M. KPANGBAI.	3151	10,464.17



Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount L\$
183	13-06-2016	002CQWL16165X4IL	CHECK WITHDRAWAL  CK#3163 IFO PRINCE KORDORWALEE.	3163	13,071.34
184	15-06-2016	0020123161670026	CK#3157 RECD FRM CLRG	3157	111,280.77
185	15-06-2016	0020123161670027	CK#3156 RECD FRM CLRG	3156	23,746.26
186	24-06-2016	007FTRQ161760957	ACCOUNT TO ACCOUNT TRANSFER  1 LBDI CK DEP CK# 3165 SLP# 3165		454,925.00
187	27-06-2016	015CQWL16179C1IA	CHECK WITHDRAWAL  CK ENCASHED BY MORRIS BARYOGAR	3143	13,053.67
188	28-06-2016	002FTRQ16180B59U	ACCOUNT TO ACCOUNT TRANSFER  IN- HOUSE CK# 00003166 DEP IFO TOTAL LIB		577,530.00
189	29-06-2016	0020133161810016	CK#3168 RECD FRM CLRG	3168	500,000.00
			<b>Sub - Total</b>		<b>13,044,943.49</b>

**Annexure 1e: Payment without evidence of supporting document**

0221523293301 USD

No.	Date	Reference	Description	Check No.	Amount US\$
1	3/7/2015	002FTOT151845824	FUNDS TRANSFER OUTGOING: LIBERIA BROADCASTING SYSTEM PAYNESVILLE		9,813.80
2	3/7/2015	2.11422E+13	LBS JUN 2015 ALLOW		17,704.07
3	10/7/2015	002FTOT151915840	FUNDS TRANSFER OUTGOING: LIBERIA BROADCASTING SYSTEM PAYNESVILLE		3,640.00
4	11/7/2015	003CQWL15192D276	CHECK WITHDRAWAL  121013 / TOM SAM	121013	600.00
5	13-07-2015	2.80962E+13	LIQ.OF CK#444468 RECD FROM CLRG	CK#444468	85.00
6	16-07-2015	002FTOT151975854	FUNDS TRANSFER OUTGOING : LIBERIA BROADCASTING SYSTEM PAYNESVILLE		1,040.00
7	17-07-2015	015CHWL15198L2IO	CASH WITHDRAWAL  121019 CK ENCASHED		900.00
8	18-07-2015	003CHWL15199O7K P	CASH WITHDRAWAL  121028		315.00
9	18-07-2015	001CHWL15199R6O P	CASH WITHDRAWAL  LBDI CK#00121029 IFO MOMOLU V. KOLLIE		315.00
10	18-07-2015	001CHWL15199R6O S	CASH WITHDRAWAL  LBDI CK#0012141 IFO ANTHONY JADASE		315.00
11	18-07-2015	001CQWL15199G7P O	CHECK WITHDRAWAL  CK IFO JAMES O WILLIAMS//0886522136	121024	450.00
12	18-07-	002CQWL15199V3O Q	CHECK	121036	

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount US\$
	2015		WITHDRAWAL  TEHAJLAEH SEKEYPAH#121036		315.00
13	18-07- 2015	007CHWL15199J66H	CASH WITHDRAWAL  121040		315.00
14	18-07- 2015	003CHWL15199O7L R	CASH WITHDRAWAL  121027		5,400.00
15	18-07- 2015	007CHWL15199J66O	CASH WITHDRAWAL  121032		315.00
16	18-07- 2015	001CHWL15199R6TJ	CASH WITHDRAWAL  LBDI CK#00121033 IFO ARTHUR DOUGLAS		315.00
17	20-07- 2015	002FTRQ15201A5HZ	ACCOUNT TO ACCOUNT TRANSFER  IN- HOUSE CK# 121046 DEP IFO AMINATA		409.20
18	20-07- 2015	2.81002E+13	LIQ.OF CK#121042 RECD FROM CLRG	CK#121042	768.00
19	21-07- 2015	002DBPCUSD 00001	INTEREST LIQUIDATION		0.03
20	22-07- 2015	002MSCD15203C6G K	MISCELLANEOUS  COMM. ON LBS JULY JULY 2015 ALLOW. IFO 154 STAFF	CSUT3759	160.00
21	22-07- 2015	002DBPCUSD 00001	INTEREST LIQUIDATION		0.14
22	23-07- 2015	001CHWL15204S07P	CASH WITHDRAWAL  CK#121049 /HATTIE HUNTER		2,927.63
23	23-07- 2015	001CHWL15204S098	CASH WITHDRAWAL  LBDI CK#00121051 IFO CHRISTOPHER SELLEE		2,927.63
24	30-07- 2015	002CQWL15211V4E U	CHECK WITHDRAWAL  121050	121050	2,927.63
25	31-07- 2015	002CQWL15212V4II	CHECK WITHDRAWAL  121048	121048	3,492.68
26	31-07- 2015	002SCHGUSD 00001	SERVICE CHARGE		30.00
27	13-08- 2015	001CHWL15225S4IR	CASH WITHDRAWAL  121055 CK IFO TEH Q GBANN		1,025.00
28	13-08- 2015	2.81172E+13	LIQ.OF CK#121054 RECD FROM CLRG	CK#121054	1,125.00
29	14-08- 2015	002FTRQ15226A641	ACCOUNT TO ACCOUNT TRANSFER  1380178		9,820.00
30	15-08- 2015	001FTRQ15227D3C8	ACCOUNT TO ACCOUNT TRANSFER  LIBERIA BROD CK#121052 / 1227715		20,993.60
31	31-08- 2015	002SCHGUSD 00001	SERVICE CHARGE		30.00
32	2/9/2015	007CHWL15245K4L5	CASH WITHDRAWAL  00121058 CK ENCASHED		750.00
33	3/9/2015	2.81312E+13	LIQ.OF CK#121059 RECD FROM CLRG	CK#121059	850.00
34	8/9/2015	007CHWL15251K54Z	CASH WITHDRAWAL  00121057 CK ENCASHED		315.00
35	30-09-	002SCHGUSD 00001	SERVICE CHARGE		

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount US\$
	2015				30.00
36	14-10-2015	002FTRQ15287A79L	ACCOUNT TO ACCOUNT TRANSFER  1203674		8,790.00
37	16-10-2015	002FTRQ15289A7AK	ACCOUNT TO ACCOUNT TRANSFER  1343331		7,344.00
38	30-10-2015	015CHWL15303L7IS	CASH WITHDRAWAL  121065/TOGAR M. GIBSON		1,200.00
39	30-10-2015	002CHWL15303@3U	CASH WITHDRAWAL  121066 G. WIEFUEH ALFRED SAYEH		1,500.00
40	31-10-2015	002SCHGUSD 00001	SERVICE CHARGE		30.00
41	2/11/2015	2.81312E+13	CK#121067 RECD FRM CLRG	121067	4,000.00
42	9/11/2015	2.80352E+13	CK#121068 RECD FRM CLRG	121068	501.06
43	11/11/2015	2.80362E+13	CK#121069 RECD FRM CLRG	121069	3,000.00
44	20-11-2015	002CQWL15324W2J B	CHECK WITHDRAWAL  CK ENCASHED IFO SIAKA SESAY	121073	350.00
45	23-11-2015	002FTOT153276074	FUNDS TRANSFER OUTGOING: LIBERIA BROADCASTING SYSTEM PAYNESVILLE TT IFO LBS/BROADCAST PIX INC DD 1123/15		3,040.00
46	23-11-2015	2.80432E+13	LIQ.OF CK#121074 RECD FROM CLRG	CK#121074	13,600.00
47	23-11-2015	2.80432E+13	LIQ.OF CK#121072 RECD FROM CLRG	CK#121072	2,235.62
48	23-11-2015	2.80432E+13	LIQ.OF CK#121075 RECD FROM CLRG	CK#121075	1,019.78
49	28-11-2015	002CQWL15332W2Z V	CHECK WITHDRAWAL  CK 00121078	121078	800.00
50	28-11-2015	002SCHGUSD 00001	SERVICE CHARGE		30.00
51	1/12/2015	2.80472E+13	CK#121079 RECD FRM CLRG	121079	258.64
52	1/12/2015	002FTRQ15335B0B3	ACCOUNT TO ACCOUNT TRANSFER  CHK# 121081 DEP		7,862.00
53	2/12/2015	002CHWL15336A21 H	CASH WITHDRAWAL  G. WIEFUAH ALFRED SAYEH#121077		1,000.00
54	3/12/2015	2.80482E+13	LIQ.OF CK#121082 RECD FROM CLRG	CK#121082	3,937.00
55	3/12/2015	002FTRQ15337B0CN	ACCOUNT TO ACCOUNT TRANSFER  1290491		8,790.00
56	16-12-2015	002FTRQ15350B0PT	ACCOUNT TO ACCOUNT TRANSFER  00121085		5,488.65
57	22-12-2015	001CHWL15356V70 6	CASH WITHDRAWAL  CK#121086 / YEMI WILLIAMS		2,000.00
58	23-12-2015	001CHWL15357W0A I	CASH WITHDRAWAL  LBDI CK#00044315 IFO JEROLINMEK		1,500.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount US\$
			M. PIAH		
59	23-12-2015	001CHWL15357W0C R	CASH WITHDRAWAL  LBDI CK#00121087 IFO ELISHA B. SAYE		350.00
60	24-12-2015	015CQWL15358C0D 1	CHECK WITHDRAWAL  CK ENCASHED BY YEMI S. WILLIAMS	44316	1,800.00
61	24-12-2015	015CQWL15358C0D 2	CHECK WITHDRAWAL  CK ENCASHED IFO YEMI S. WILLIAMS	44314	4,000.00
62	28-12-2015	2.80642E+13	LIQ.OF CK#121088 RECD FROM CLRG	CK#121088	1,290.00
63	29-12-2015	002FTRQ15363B14B	ACCOUNT TO ACCOUNT TRANSFER  RELT-9349 REV.& COR.OF ECO CK#329784		19,919.00
64	29-12-2015	2.80652E+13	CK#44317 RECD FRM CLRG	44317	400.00
65	30-12-2015	002FTRQ15364B189	ACCOUNT TO ACCOUNT TRANSFER  AMT TRANSFER FROM LBS ACCOUNT TO BENJAMIN S. TAIGAY AS PER LETTER OF INSTRUCTION FROM LBS DD 12-22-15		150.00
66	30-12-2015	2.80662E+13	CK#44322 RECD FRM CLRG	44322	250.00
67	31-12-2015	002SCHGUSD 00001	SERVICE CHARGE		30.00
68	2/1/2016	007CHWL16002M5G Y	CASH WITHDRAWAL  00044320 CK ENCASHED		30.00
69	4/1/2016	2.80672E+13	CK#44318 RECD FRM CLRG	44318	500.00
70	4/1/2016	2.80672E+13	CK#44324 RECD FRM CLRG	44324	104.00
71	7/1/2016	2.80702E+13	LIQ.OF CK#44325 RECD FROM CLRG	CK#44325	360.00
72	8/1/2016	015CQWL16008C0F A	CHECK WITHDRAWAL  CK ENCASHED IFO TEH O'NEILL GBANN	44333	1,528.00
73	8/1/2016	002BCSA16008C2T4	BANKERS CHEQUE ISSUE	002BCSA16008C2T4	350.00
74	8/1/2016	002FTRQ16008B1HR	ACCOUNT TO ACCOUNT TRANSFER  COMM.ON MC#00011467 IFO GRA B/O LBS		5.00
75	9/1/2016	001CHWL16009W38 L	CASH WITHDRAWAL  44326 CK IFO EBLOMO ROBINSON		400.00
76	9/1/2016	002FTRQ16009B1I5	ACCOUNT TO ACCOUNT TRANSFER  44328		394.32
77	12/1/2016	002FTRQ16012B1JR	ACCOUNT TO ACCOUNT TRANSFER  LBDI CK#44331 FOR DEP		1,142.00
78	12/1/2016	002FTRQ16012B1JS	ACCOUNT TO ACCOUNT TRANSFER  LBDI CK#44332 FOR DEP		2,972.16

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount US\$
79	12/1/2016	002FTRQ16012B1KL	ACCOUNT TO ACCOUNT TRANSFER  LBDI CK#44335 DEP. IFO TOTAL LIBERIA INC/REF# 1314056		3,336.00
80	13-01- 2016	001CHWL16013W3T A	CASH WITHDRAWAL  LBDI CK#00044338 IFO FERRICK DAINSEE		300.00
81	14-01- 2016	001FTRQ16014D6GJ	ACCOUNT TO ACCOUNT TRANSFER  CK#44344 / EAGLE ELECTRICAL		161.50
82	14-01- 2016	015CQWL16014C0GI	CHECK WITHDRAWAL  CK ENCASHED BY HATTIE W. HUNDER	44339	240.00
83	14-01- 2016	2.80742E+13	LIQ.OF CK#44334 RECD FROM CLRG	CK#44334	585.25
84	14-01- 2016	2.80742E+13	LIQ.OF CK#44330 RECD FROM CLRG	CK#44330	300.00
85	14-01- 2016	2.80742E+13	LIQ.OF CK#44329 RECD FROM CLRG	CK#44329	224.00
86	14-01- 2016	2.80742E+13	LIQ.OF CK#44337 RECD FROM CLRG	CK#44337	400.00
87	15-01- 2016	2.80752E+13	CK#44346 RECD FRM CLRG	44346	1,290.00
88	18-01- 2016	2.80762E+13	CK#44341 RECD FRM CLRG	44341	180.00
89	18-01- 2016	2.80762E+13	CK#44340 RECD FRM CLRG	44340	400.00
90	18-01- 2016	2.80762E+13	CK#44342 RECD FRM CLRG	44342	940.53
91	18-01- 2016	2.80762E+13	CK#44347 RECD FRM CLRG	44347	105.00
92	20-01- 2016	002CQWL16020W5F X	CHECK WITHDRAWAL  CK 00044336	44336	165.00
93	25-01- 2016	002BCSA16025C30K	BANKERS CHEQUE ISSUE	002BCSA16025C30K	350.00
94	25-01- 2016	002BCSA16025C30K	COMMISSION ON BANKERS CHEQUE	002BCSA16025C30K	10.00
95	28-01- 2016	015CQWL16028C0JQ	CHECK WITHDRAWAL  CK ENCASHED BY HATTIE WUREH HUNDER	44348	2,864.32
96	28-01- 2016	001CQWL16028H346	CHECK WITHDRAWAL  LBDI CK#00044350 IFO CHRISTOPHER K. SELLEE	44350	2,864.32
97	29-01- 2016	015CQWL16029C0JX	CHECK WITHDRAWAL  CK ENCHASD IFO TEPENTY A. YOUNG	44349	2,864.32
98	30-01- 2016	002SCHGUSD 00001	SERVICE CHARGE		30.00
99	3/2/2016	002BCSA16034C34W	BANKERS CHEQUE ISSUE	002BCSA16034C34 W	1,427.58
100	3/2/2016	002MSCD16034D1L U	MISCELLANEOUS  COMM ON MC#00012504 FOR W/H TAX JAN 2016 B/O LBS	966	5.00

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount US\$
101	5/2/2016	002CQWL16036W6A D	CHECK WITHDRAWAL  LBDI CK#44351 ENCASHED IFO FIDEL V. JOHNS	44351	1,098.00
102	13-02- 2016	002CQWL16044W6M	CHECK WITHDRAWAL  TOGAN M. GIBSON#44352	44352	360.00
103	18-02- 2016	002FTRQ16049B2IS	ACCOUNT TO ACCOUNT TRANSFER  AMT BEING TRANSFER FROM LBS USD A/C AND CREDIT SAME INTO BENJAMIN S. TAINGAY AS PER LETTER DD-2-5-2016		150.00
104	18-02- 2016	002BCSA16049C39N	BANKERS CHEQUE ISSUE	002BCSA16049C39 N	350.00
105	18-02- 2016	002BCSA16049C39N	COMMISSION ON BANKERS CHEQUE	002BCSA16049C39 N	10.00
106	18-02- 2016	2.80982E+13	LIQ.OF CK#44357 RECD FROM CLRG	CK#44357	1,168.00
107	19-02- 2016	002FTRQ16050B2LG	ACCOUNT TO ACCOUNT TRANSFER  LBDICK#44355		2,616.00
108	23-02- 2016	002CQWL16054W6Y	CHECK WITHDRAWAL  G. WIEFUAH A. SAYEH#44356	44356	450.00
109	23-02- 2016	2.90012E+13	LIQ.OF CK#44354 RECD FROM CLRG	CK#44354	233.20
110	29-02- 2016	002FTRQ16060B2VD	ACCOUNT TO ACCOUNT TRANSFER  AMT.BEING TRANSF.FROM LBS A/C IFO B.S.TAINGAY DD 02/26/2016 AS PER INSTRUCTION		150.00
111	29-02- 2016	002SCHGUSD 00001	SERVICE CHARGE		30.00
112	4/3/2016	001FTRQ16064D7K1	ACCOUNT TO ACCOUNT TRANSFER  LBS CK#44360 / 1289002		9,424.56
113	4/3/2016	2.90092E+13	CK#144363 RECD FRM CLRG	44363	785.00
114	7/3/2016	2.90102E+13	CK#44362 RECD FRM CLRG	44362	428.24
115	21-03- 2016	002FTRQ16081B3CM	ACCOUNT TO ACCOUNT TRANSFER  IN- HOUSE CK# 44358 DEP IFO TOTAL LIB		3,216.00
116	23-03- 2016	002FTRQ16083B3DJ	ACCOUNT TO ACCOUNT TRANSFER  AMT. BEEN DEBIT FRM. LBS ACCT. IFO P. JUMBAY AS PER LETTER OF INSTRUCTION		42.00
117	29-03- 2016	001FTRQ16089E0AN	ACCOUNT TO ACCOUNT TRANSFER  CK#44364 / TOTAL LIB		6,240.00
118	29-03- 2016	2.20452E+13	EBANKING CHARGE 002USD21523293301		0.25
119	31-03- 2016	001FTOT16091A231	FUNDS TRANSFER OUTGOING: LIBERIA BROADCASTING SYSTEM PAYNESVILLE		523.76

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount US\$
120			BY ORDER OF LIBERIA BROADCASTING SYSTEM		
121			PNC BANK LINCOLN WARD		
122	31-03-2016	002SCHGUSD 00001	SERVICE CHARGE		30.00
123	13-04-2016	002FTRQ16104B3SL	ACCOUNT TO ACCOUNT TRANSFER  IN- HOUSE CK# 44368 DEP IFO GBK MOTORS		1,208.00
124	22-04-2016	015CQWL16113C13B	CHECK WITHDRAWAL  CK#44372/TEPE NTY A. YOUNG	44372	2,814.32
125	22-04-2016	015CQWL16113C13C	CHECK WITHDRAWAL  CK#44371	44371	2,814.32
126	22-04-2016	002CQWL16113X223	CHECK WITHDRAWAL  LEDGERHOOD RENNIE#44369	44369	3,326.64
127	22-04-2016	015CQWL16113C13 G	CHECK WITHDRAWAL  CK ENCHASED IFO PATRICK HONNAH	44370	2,814.32
128	22-04-2016	002BCSA16113C495	BANKERS CHEQUE ISSUE	002BCSA16113C495	2,494.80
129	22-04-2016	002MSCD16113D2Y7	MISCELLANEOUS  COMM ON MCK#00013868 FOR W/H TAX MAR 2016 IFO GRA B/O LBS	9897	5.00
130	23-04-2016	002CHWL16114E2NJ	CASH WITHDRAWAL  FIDEL JOHNS#44374		1,400.00
131	30-04-2016	2.19622E+13	EBANKING SER CHG 002USD21523293301		0.25
132	30-04-2016	002SCHGUSD 00001	SERVICE CHARGE		30.00
133	4/5/2016	002MSCD16125D36F	MISCELLANEOUS  COMM ON LBS APRIL 2016 ALLOW. IFO 146 STAFF	CSUT7078	160.00
134	4/5/2016	2.90502E+13	LIQ.OF CK#44376 RECD FROM CLRG	CK#44376	300.00
135	5/5/2016	002FTRQ16126B4CY	ACCOUNT TO ACCOUNT TRANSFER  CK FOR DEP REF#00044573		250.00
136	27-05-2016	002DBPCUSD 00001	INTEREST LIQUIDATION		6.76
137	28-05-2016	002DBPCUSD 00001	INTEREST LIQUIDATION		6.76
138	28-05-2016	002DBPCUSD 00001	INTEREST LIQUIDATION		6.76
139	30-05-2016	002DBPCUSD 00001	INTEREST LIQUIDATION		6.77
140	31-05-2016	002SCHGUSD 00001	SERVICE CHARGE		30.00
141	2/6/2016	002FTRQ16154B4X W	ACCOUNT TO ACCOUNT TRANSFER  IN- HOUSE CK# 00044378 DEP IFO TOTAL LIB		6,210.00
142	3/6/2016	002BCSA16155C4VH	BANKERS CHEQUE ISSUE	002BCSA16155C4V H	50.00



Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount US\$
143	3/6/2016	002BCSA16155C4VK	BANKERS CHEQUE ISSUE	002BCSA16155C4V K	40.00
144	3/6/2016	002MSCD16155D3R E	MISCELLANEOUS  COMM ON MC#14189/14190 FOR W/H TAX IFO GRA	OPS	10.00
145	6/6/2016	2.55422E+13	EBANKING SER CHG 002USD21523293301		0.25
146	9/6/2016	002CQWL16161X4C S	CHECK WITHDRAWAL  T. GIBSON	44366	360.00
147	10/6/2016	002CQWL16162X4D R	CHECK WITHDRAWAL  G. WIEFUEH ALFRED SAYEH#44382	44382	450.00
148	10/6/2016	2.90772E+13	CK#44381 RECD FRM CLRG		1,080.00
149	13-06- 2016	002BCSA16165C50V	BANKERS CHEQUE ISSUE	002BCSA16165C50V	120.00
150	13-06- 2016	002MSCD16165D3Y M	MISCELLANEOUS  COMM ON MC#00014247 FOR 10% W/H TAX B/O LBS	8874	5.00
151	27-06- 2016	2.90892E+13	CK#44383 RECD FRM CLRG	44383	200.00
152	28-06- 2016	2.60912E+13	EBANKING SERV CHG 002USD21523293301		0.25
153	30-06- 2016	002FTRQ16182B5CF	ACCOUNT TO ACCOUNT TRANSFER  AMT CREDITED TO BENJAMIE S. TAINGAY		150.00
154			<b>Sub-Total</b>		<b>277,368.67</b>

**Annexure 1f: Payment without evidence of supporting document**

0121511054801

No.	Date	Reference	Description	Check No.	Amount L\$
1	1-07-2015	0020811151820001	CK#7105 RECD FRM CLRG	7105	5,000.00
2	2-07-2015	015CHWL15183L1R6	CASH WITHDRAWAL  7167 CK ENCASHED BY SYLVESTER GEELO		4,000.00
3	3-07-2015	001CHWL15184R3F V	CASH WITHDRAWAL  LBDI CK#0007110 IFO YEMI WILLIAMS		10,000.00
6	7-07-2015	0020815151880002	LIQ.OF CK#7108 RECD FROM CLRG	CK#7108	25,900.00
7	9-07-2015	002CQWL15190V38Z	CHECK WITHDRAWAL  7111	7111	39,900.00
8	9-07-2015	015CHWL15190L22N	CASH WITHDRAWAL  00007112 CK ENCHASSED IFO MICHEAL KOJO		31,080.00
9	10-07-2015	015CHWL15191L243	CASH WITHDRAWAL  7117 CK ENCASHED		31,080.00
10	10-07-2015	0020818151910002	CK#7109 RECD FRM CLRG	7109	17,800.00
11	11-07-2015	002CQWL15192V3C M	CHECK WITHDRAWAL  LBDI CK#7115 ENCASHED IFO ALBERT SWEN	7115	8,500.00
12	13-07-2015	0020819151940024	CK#7116 RECD FRMCLRG	7116	442,212.00
13	15-07-2015	002MSCD15196C6CL	MISCELLANEOUS  COMM ON 5 CKS BKS	CMB T-16	8,000.00
14	17-07-2015	015CHWL15198L2H2	CASH WITHDRAWAL  7114 CK ENCASHED		26,479.01
15	17-07-2015	015CHWL15198L2I8	CASH WITHDRAWAL  7118 CK EBNCASHED		17,736.45
16	23-07-2015	002CQWL15204V40 Y	CHECK WITHDRAWAL  56293	56293	1,465.80
18	24-07-2015	001CQWL15205H06F	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO WILLIAM S KOLLIE	56294	1,422.58
19	24-07-2015	007CHWL15205J78G	CASH WITHDRAWAL  56298		4,000.00
20	28-07-2015	015CHWL15209L327	CASH WITHDRAWAL  00007124 CK ENCASED IFO D ADOLPHUS TAYLOR		2,444.13



*Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016*

No.	Date	Reference	Description	Check No.	Amount L\$
21	28-07-2015	007CHWL15209J7LX	CASH WITHDRAWAL  7125		2,342.81
22	28-07-2015	0020827152090006	LIQ.OF LBDI CK#56299 HELD IN CLRG		500,000.00
24	28-07-2015	002DBPCLRD 00001	INTEREST LIQUIDATION		49.53
26	6-08-2015	002CQWL15218V4R M	CHECK WITHDRAWAL  56296	56296	1,186.33
27	6-08-2015	002CQWL15218V4R N	CHECK WITHDRAWAL  SIAFFA	7093	1,186.33
28	6-08-2015	007CHWL15218K17L	CASH WITHDRAWAL  56297		1,342.20
29	7-08-2015	001CQWL15219H0F3	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO SEDEA L WATSON	56303	39,805.00
30	11-08-2015	001CQWL15223H0FS	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO JIMMY SWEN	56295	1,241.13
31	12-08-2015	002CQWL15224V522	CHECK WITHDRAWAL  CK ENCASHED IFO ALBERT SWEN	56301	7,800.00
32	13-08-2015	001CQWL15225H0G G	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO SARAH MANNING	7119	1,776.00
33	14-08-2015	007CHWL15226K25 N	CASH WITHDRAWAL  00007121 CK		1,200.00
34	21-08-2015	0020843152330001	CK#7120 RECD FRM CLRG	7120	1,636.00
36	2-09-2015	007CQWL15245D4F N	CHECK WITHDRAWAL  56300	56300	5,000.00
37	3-09-2015	001CQWL15246H0P2	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO SORIE KROMAH	56305	78,300.00
38	9-09-2015	007CHWL15252K59 A	CASH WITHDRAWAL  7123		1,200.00
39	9-09-2015	0020854152520002	CK#56304 RECD FRM CLRG	56304	5,200.00
40	16-09-2015	0020859152590006	CK#56312 RECD FRM CLRG	56312	132,884.20
41	16-09-2015	0020859152590007	CK#56306 RECD FRM CLRG	56306	129,388.48
43	1-10-2015	007CQWL15274D4K Y	CHECK WITHDRAWAL  56322	56322	15,966.67
44	3-10-2015	007CHWL15276L0K Y	CASH WITHDRAWAL  56315 CK ENCASH		2,342.81
45	7-10-2015	003CQWL15280D2G E	CHECK WITHDRAWAL  56307	56307	4,000.00
46	7-10-2015	007CHWL15280L11S	CASH WITHDRAWAL  00056316 CK		1,465.80
47	8-10-2015	007CHWL15281L145	CASH WITHDRAWAL  00056309 CK		1,200.00
48	10-10-2015	001CQWL15283H1F T	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO SARAH MANNING	56308	1,776.00
49	12-10-2015	007CHWL15285L1J9	CASH WITHDRAWAL  00056310 CK		1,200.00
50	12-10-2015	007CHWL15285L1M L	CASH WITHDRAWAL  00056318		1,241.13
51	14-10-2015	007CQWL15287D4O 0	CHECK WITHDRAWAL  56320	56320	1,342.20
52	15-10-2015	001CQWL15288H1IZ	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO D ADOLPHUS TAYLOR	56314	2,444.13
53	22-10-2015	001CQWL15295H1M X	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO WILLIAM S KOLLIE	56317	1,422.58
54	23-10-2015	015CQWL15296B7K L	CHECK WITHDRAWAL  CK#56325/PATRICKROBA TO HONNAH	56325	135,000.00
55	23-10-2015	0020865152960014	LIQ OF CKS # 56321 RECD FRM CLRG DD 10/23/15	56321	129,092.41
56	30-10-2015	007CQWL15303D4R D	CHECK WITHDRAWAL  56326	56326	15,400.00
58	2-11-2015	003CQWL15306D2H O	CHECK WITHDRAWAL  56327	56327	4,000.00
60	7-11-2015	007CHWL15311L57Z	CASH WITHDRAWAL  56334		2,342.81
61	10-11-2015	001CQWL15314H1Y 1	CHECK WITHDRAWAL  56337/IFO JIMMY SWEN	56337	1,241.13
62	10-11-2015	001CQWL15314H1Y 3	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO SARAH MANNING	56328	1,776.00
63	11-11-2015	002CQWL15315W22 O	CHECK WITHDRAWAL  CK ENCASHED IFO SIAFFA SAMBOLAH	56319	1,186.33
64	11-11-2015	002CHWL15315@5N O	CASH WITHDRAWAL  56339 CK ENCASHED IFO SIAFFA SAMBOLAH		1,186.33
65	11-11-2015	0020876153150009	CK#56197 RECD FRM CLRG	56197	130,166.63
66	11-11-2015	007CQWL15315D4T5	CHECK WITHDRAWAL  56335	56335	1,465.80
67	16-11-2015	007CHWL15320L6F H	CASH WITHDRAWAL  0005640 CK		1,342.20

*Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016*

No.	Date	Reference	Description	Check No.	Amount L\$
68	19-11-2015	007CHWL15323L6W F	CASH WITHDRAWAL  00056329 CK		1,200.00
69	20-11-2015	015FTRQ153241397	ACCOUNT TO ACCOUNT TRANSFER  LBDI CK DEPOSIT #00056200 SLIP#1601966		50,000.00
72	23-11-2015	0020885153270007	CK#56199 RECD FRM CLRG	56199	1,815,600.00
73	25-11-2015	003CHWL15329Q057	CASH WITHDRAWAL  56198		4,000.00
75	1-12-2015	007CHWL15335M11 G	CASH WITHDRAWAL  6204		15,000.00
76	1-12-2015	001CHWL15335V2VI	CASH WITHDRAWAL  CK#56205 / SAMUEL BROWN		9,135.00
77	2-12-2015	007CQWL15336D4X Q	CHECK WITHDRAWAL  56207	56207	43,500.00
78	2-12-2015	001CQWL15336H29S	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO SAMPSON E TEAGE	56202	25,560.00
79	4-12-2015	002FTRQ15338B0D6	ACCOUNT TO ACCOUNT TRANSFER  COMM.ON 5 CK BOOKS		8,000.00
80	5-12-2015	0020893153390008	LIQ.OF CK#56203 RECD FROM CLRG	CK#56203	14,900.00
81	7-12-2015	0020894153410008	LIQ.OF CK#56206 RECD FROM CLRG	CK#56206	100,000.00
82	10-12-2015	007CHWL15344M2K2	CASH WITHDRAWAL  00056332 CK ENCASHED		1,200.00
83	15-12-2015	001CHWL15349V5U K	CASH WITHDRAWAL  LBDI CK#00056210 IFO BERNICE SUAHER MILLER-JOHNSON		43,500.00
84	16-12-2015	011CQWL15350A3P6	CHECK WITHDRAWAL  RUDOLPH MARK	56330	1,200.00
85	16-12-2015	011CQWL15350A3P8	CHECK WITHDRAWAL  RUDOLPH MARK	56311	1,200.00
86	16-12-2015	002FTRQ15350B0PS	ACCOUNT TO ACCOUNT TRANSFER  00056211		200,000.00
87	21-12-2015	007CHWL15355M47 V	CASH WITHDRAWAL  56219 CK		1,465.80
88	21-12-2015	0020903153550009	CK#56209 RECD FRM CLRG	56209	125,654.60
89	21-12-2015	0020903153550010	CK#56224 RECD FRM CLRG	56224	128,164.97
90	22-12-2015	002CQWL15356W49 M	CHECK WITHDRAWAL  YEMI WILLIAMS#56229	56229	65,000.00
91	22-12-2015	001CHWL15356W04 E	CASH WITHDRAWAL  CK#56230 / YEMI WILLIAM		124,845.00
92	23-12-2015	007CQWL15357D56E	CHECK WITHDRAWAL  56214	56214	1,200.00
93	23-12-2015	003CHWL15357Q2G9	CASH WITHDRAWAL  56228 / VARNEY WILLIAMS		4,000.00
94	24-12-2015	015CQWL15358C0C Y	CHECK WITHDRAWAL  CK ENCASHED IFO YEMI B. WILLIAMS	56234	100,000.00
95	26-12-2015	001CQWL15360H2N P	CHECK WITHDRAWAL  LBDI CK NUM 56232 ENCASHED INFO THOMAS F. DENNIS	56232	13,050.00
96	28-12-2015	002CQWL15362W4G F	CHECK WITHDRAWAL  56217	56217	2,444.13
97	28-12-2015	002CQWL15362W4G J	CHECK WITHDRAWAL  56333	56333	2,444.13
98	28-12-2015	020CQWL153626738	CHECK WITHDRAWAL  THOMAS M. HOWBOTT	56235	52,200.00
99	28-12-2015	015CQWL15362C0DI	CHECK WITHDRAWAL  CK ENCASHED BY MIATTA SONNIE	56231	13,050.00
100	28-12-2015	007CHWL15362M4Y Y	CASH WITHDRAWAL  00056216 CK ENCASHED		1,200.00
101	28-12-2015	007CHWL15362M4Y Z	CASH WITHDRAWAL  56213 CK		1,776.00
102	28-12-2015	007CHWL15362M4Z0	CASH WITHDRAWAL  00056221 CK ENCASHED		1,241.13
103	28-12-2015	007CHWL15362M507	CASH WITHDRAWAL  56218		2,342.81
104	30-12-2015	001CQWL15364H2P4	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO WILLIAM S KOLLIE	56336	1,422.58
105	30-12-2015	001CQWL15364H2P6	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO WILLIAM S KOLLIE	56220	1,422.58
107	4-01-2016	007CHWL16004M50 I	CASH WITHDRAWAL  56223 CK		1,342.20
108	5-01-2016	002CQWL16005W4Q O	CHECK WITHDRAWAL  V. WASHINGTON BLACKIE#56225	56225	23,266.75
109	6-01-2016	002CQWL16006W4R O	CHECK WITHDRAWAL  FIDEL V. JOHNS#56226	56226	23,266.75
110	6-01-2016	002FTRQ16006B1FE	ACCOUNT TO ACCOUNT TRANSFER  CK DEP REF#56227		11,635.67
111	8-01-2016	002CQWL16008W4X2	CHECK WITHDRAWAL  CK 0056252	56252	3,045.00

*Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016*

No.	Date	Reference	Description	Check No.	Amount L\$
112	8-01-2016	007CQWL16008D5A4	CHECK WITHDRAWAL  56251	56251	3,045.00
113	8-01-2016	015CQWL16008C0F C	CHECK WITHDRAWAL  CK ENCASHED BY MULBAH REEVES	56241	5,000.00
114	8-01-2016	015CQWL16008C0FE	CHECK WITHDRAWAL  CK ENCASHED BY MICHAEL MCQUAIN	56244	5,090.00
115	9-01-2016	002CQWL16009W4Z4	CHECK WITHDRAWAL  ALBERTSWEN#56242	56242	16,650.00
116	9-01-2016	002CQWL16009W4Z B	CHECK WITHDRAWAL  AARON GBAN	56243	8,700.00
117	9-01-2016	001CQWL16009H2S O	CHECK WITHDRAWAL  LBDI CK NWD ENCASHED INFO E. BLOMO ROBINSON	56240	52,200.00
118	12-01-2016	002CQWL16012W52 K	CHECK WITHDRAWAL  CK#56222/SIAFFA SAMBOLLAH	56222	1,186.33
119	12-01-2016	002FTRQ16012B1KH	ACCOUNT TO ACCOUNT TRANSFER  LBDI CK#56254 DEP. IFO TOTAL LIB INC/REF#1448180		445,356.00
120	13-01-2016	015CQWL16013C0G B	CHECK WITHDRAWAL  CK ENCASHED BY THOMAS N.HOWBOTT	56255	52,200.00
121	13-01-2016	013LOCH160130099	CHEQUE CLEARING  3069941	56201	10,800.00
122	13-01-2016	013LOCH160130101	CHEQUE CLEARING  3069941	56239	2,400.00
123	13-01-2016	013CQWL160132896	CHECK WITHDRAWAL  LBDI CK # 56215 PD TO BOIMAH KAMARA IFO RUDOLF MARK	56215	1,200.00
124	14-01-2016	015CQWL16014C0GJ	CHECK WITHDRAWAL  CK ENCASHED BY HATTIE HUNDER	56256	31,320.00
125	14-01-2016	002CQWL16014W572	CHECK WITHDRAWAL  CK 00056257	56257	7,000.00
126	14-01-2016	002FTRQ16014B1M H	ACCOUNT TO ACCOUNT TRANSFER  A/C TO A/C TRASFER IFO LBS AS PERUSTRUCTION LETTER DD-01/13/16		2,194,853.34
127	14-01-2016	0020919160140016	CK#56253 RECD FRM CLRG	56253	76,473.00
128	22-01-2016	0020925160220003	LIQ.OF CK#56248RECD FROM CLRG	CK#56248	24,621.00
129	23-01-2016	003CQWL16023D2U4	CHECK WITHDRAWAL  56259	56259	4,000.00
130	28-01-2016	007CQWL16028D5F H	CHECK WITHDRAWAL  56265	56265	2,342.81
131	28-01-2016	0020929160280004	LIQ.OF CK#56271 RECD FROM CLRG	CK#56271	127,602.58
133	1-02-2016	007CHWL16032N23F	CASH WITHDRAWAL  00056266 ck encashed		1,465.80
134	2-02-2016	007CHWL16033N2B0	CASH WITHDRAWAL  00056268 CK ENCASHE		1,241.13
135	3-02-2016	007CHWL16034N2F M	CASH WITHDRAWAL  CK 00056263		1,200.00
136	3-02-2016	0020933160340009	LIQ.OF CK#56258 RECD FROM CLRG	CK#56258	13,050.00
137	3-02-2016	0020933160340010	LIQ.OF CK#56246 RECD FROM CLRG	CK#56246	29,232.00
138	3-02-2016	0020933160340011	LIQ.OF CK#56247 RECD FROM CLRG	CK#56247	39,150.00
139	4-02-2016	001CQWL16035H3C S	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO SARAH MANNING	56260	1,776.00
140	9-02-2016	007CQWL16040D5J1	CHECK WITHDRAWAL  56270	56270	1,342.20
141	15-02-2016	015CQWL16046C0N U	CHECK WITHDRAWAL  CK#56264	56264	2,444.13
142	17-02-2016	0020942160480017	LIQ. OF CKS# 56272 RECD. @ CLRG 02/17/16	56272	29,370.00
143	19-02-2016	0020943160500001	LIQ.OF CK#56275 RECD FROM CLRG	CK#56275	13,884.00
144	19-02-2016	0020943160500005	LIQ.OF CK#56276 RECD FROM CLRG	CK#56276	155,928.00
145	19-02-2016	0020944160500002	LIQ.OF CK#56273 RECD FROM CLRG	CK#56273	35,600.00
146	19-02-2016	002FTRQ16050B2LF	ACCOUNT TO ACCOUNT TRANSFER  LBDI CK#56274 DEP.		349,236.00
147	29-02-2016	007CHWL16060N5S U	CASH WITHDRAWAL  00056288		2,342.81
149	1-03-2016	007CHWL16061N62 X	CASH WITHDRAWAL  0015284 CK		1,200.00
150	1-03-2016	007CHWL16061N62 Y	CASH WITHDRAWAL  0056261 CK		1,200.00
151	2-03-2016	003CHWL16062Q6P H	CASH WITHDRAWAL  56277 / VARNEY WILLIAMS		4,000.00
152	3-03-2016	007CHWL16063N6B Q	CASH WITHDRAWAL  00056279 CK		1,465.80
153	4-03-2016	0020954160640008	CK#56292 RECD FRM CLRG	56292	1,286,452.44

*Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016*

No.	Date	Reference	Description	Check No.	Amount L\$
154	4-03-2016	0020954160640009	CK#72859 RECD FRM CLRG	72859	285,740.00
155	5-03-2016	002FTRQ16065B314	ACCOUNT TO ACCOUNT TRANSFER  ACCT. TO ACCT. TRANSFERIFO LBS. B/O LBS		485,000.00
156	5-03-2016	001CQWL16065H4H L	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO WILLIAM S KOLLIE	56267	1,422.58
157	5-03-2016	001CQWL16065H4H N	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO WILLIAM S KOLLIE	56280	1,422.58
158	7-03-2016	001CQWL16067H4I W	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO JOHN KEMAH	56286	1,200.00
159	10-03-2016	007CHWL16070N7A V	CASH WITHDRAWAL  56281CK		1,241.13
160	11-03-2016	001CQWL16071H4M W	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO SARAH MANNING	56278	1,776.00
161	11-03-2016	015CQWL16071C0U B	CHECK WITHDRAWAL  CK ENCASHED BYD ADOLPHUS TAYLOR	56287	2,444.13
162	11-03-2016	007CHWL16071N7K V	CASH WITHDRAWAL  56289		1,342.20
163	11-03-2016	002FTRQ16071B35H	ACCOUNT TO ACCOUNT TRANSFER  LBDI CK#562902 DEP. IFO TOTAL LIB		438,984.00
164	25-03-2016	015CQWL16085C0X X	CHECK WITHDRAWAL  CK ENCHASED IFO TARGEN QUEEGLAY	72861	75,000.00
165	29-03-2016	0022026160890556	EBANKING CHARGE 002LRD21511054801		22.50
167	1-04-2016	003CHWL16092R131	CASH WITHDRAWAL  72873 VARNEY WILLIAMS		4,000.00
168	1-04-2016	007CHWL16092O2W A	CASH WITHDRAWAL  00072868 CK		1,465.80
169	1-04-2016	007CHWL16092O2X B	CASH WITHDRAWAL  00072867 CK ENCASHED		2,342.81
170	5-04-2016	007CHWL16096O3E A	CASH WITHDRAWAL  00072870 CK ENCASHED		1,241.13
171	5-04-2016	001CQWL16096H5M E	CHECK WITHDRAWAL  LBDI CK WD ENCASHED INFO SATTA L. KOMOKAI / 0886407286	72875	126,000.00
172	7-04-2016	002CQWL16098X1E4	CHECK WITHDRAWAL  CK 00056283	56283	1,186.33
173	7-04-2016	002CQWL16098X1E5	CHECK WITHDRAWAL  CK 00072871	72871	1,186.33
174	7-04-2016	002CQWL16098X1E7	CHECK WITHDRAWAL  CK 00056269	56269	1,186.33
176	12-04-2016	001CQWL16103H5U1	CHECK WITHDRAWAL  LBDI CK ENCASHED IN FO SARAH MANNING / 0886597640	72862	1,776.00
177	14-04-2016	007CHWL16105O4O2	CASH WITHDRAWAL  72863 CK		1,200.00
178	14-04-2016	007CHWL16105O4P Y	CASH WITHDRAWAL  72872		1,342.20
179	15-04-2016	002CQWL16106X1RI	CHECK WITHDRAWAL  72877	72877	28,410.00
180	16-04-2016	007CHWL16107O511	CASH WITHDRAWAL  00072865 CK		1,200.00
181	21-04-2016	0020985161120012	LIQ.OF CK#72874 RECD FROM CLRG	CK#72874	111,659.00
182	27-04-2016	002FTRQ16118B440	ACCOUNT TO ACCOUNT TRANSFER  IN- HOUSE CK# 00072878 DEP IFO TOTAL LIB		571,320.00
184	29-04-2016	0021943161200044	EBANKING SER CHG 002LRD21511054801		22.50
185	29-04-2016	007CHWL16120O73 G	CASH WITHDRAWAL  72886		7,091.67
186	30-04-2016	001CQWL16121H6IS	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO MARTYH CODE COOPER	72885	7,091.67
187	30-04-2016	001FTRQ16121E13S	ACCOUNT TO ACCOUNT TRANSFER  LBI CK DEP INFO LBS WORKERS UNION 16100259		299,825.00
189	2-05-2016	0020992161230022	CK#72903 RECD FRM CLRG	72903	709,015.39
190	3-05-2016	007CHWL16124O7C O	CASH WITHDRAWAL  72897 CK		1,465.80
191	3-05-2016	007CHWL16124O7D B	CASH WITHDRAWAL  72896		2,342.81
192	3-05-2016	001CQWL16124H6N E	CHECK WITHDRAWAL  LEDGERROOD J RENNIE	72881	74,056.25
194	4-05-2016	015CQWL16125C16F	CHECK WITHDRAWAL  CK ENCASHED BY TEH O GBARN	72902	126,000.00
195	5-05-2016	001CQWL16126H6P4	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO SARAH MANNING	72891	1,776.00
196	5-05-2016	007CHWL16126P029	CASH WITHDRAWAL  72901		1,342.00
197	5-05-2016	015CQWL16126C16 X	CHECK WITHDRAWAL  CK ENCHASED IFO D. ADOLPHUS TAYLOR	72895	2,444.13

Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

No.	Date	Reference	Description	Check No.	Amount L\$
198	5-05-2016	015CQWL16126C16 Y	CHECK WITHDRAWAL  CK ENCASHED IFO D. ADOLPHUS TAYLOR	72866	2,444.13
199	5-05-2016	0020996161260007	LBDI CK#72888 RECD FROM CLRG	CK#72888	128,000.00
200	6-05-2016	015CQWL16127C177	CHECK WITHDRAWAL  CK ENCASHED BY GEORGE WORNIE	72882	6,861.67
201	6-05-2016	007CHWL16127P0AF	CASH WITHDRAWAL  72894		1,200.00
202	6-05-2016	002CQWL16127X2T C	CHECK WITHDRAWAL  CK#72905	72905	8,550.00
203	9-05-2016	003CQWL16130D3C Y	CHECK WITHDRAWAL  CK#72890 IFO VARNEY F. WILLIAMS	72890	4,000.00
204	9-05-2016	002LOCH16130C47F	CHEQUE CLEARING  LBDI CK372889 FOR DEP	72889	4,029.12
205	9-05-2016	0020997161300017	CK#72879 RECD FRM CLRG	72879	112,371.37
206	11-05- 2016	007CHWL16132P0Z8	CASH WITHDRAWAL  72899		1,241.13
207	12-05- 2016	002CQWL16133X326	CHECK WITHDRAWAL  CK 00072884	72884	7,588.87
208	12-05- 2016	0020100161330007	CK#72910 RECD FRM CLRG	72910	41,850.00
209	16-05- 2016	001CQWL16137H6Z K	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO WILLIAM S KOLLIE	72869	1,422.58
210	16-05- 2016	001CQWL16137H6Z L	CHECK WITHDRAWAL  LBDI CK ENCASHED IFO WILLIAM S KOLLIE	72898	1,422.58
211	24-05- 2016	013CQWL161452937	CHECK WITHDRAWAL  LBDI CK# 72864 INO RUDOLPH MARK ENCASHED	72864	1,200.00
212	24-05- 2016	013CQWL161452938	CHECK WITHDRAWAL  LBDI CK#56262 INO RUDOLPH MARK ENCASHED	56262	1,200.00
213	24-05- 2016	013CQWL161452939	CHECK WITHDRAWAL  LBDI CK# 56285 INO RUDOLPH MARK ENCASHED	56285	1,200.00
214	27-05- 2016	0020111161480007	LIQ.OF CK#56208 RECD FROM CLRG	56208	10,000.00
215	31-05- 2016	007CQWL16152D5Y A	CHECK WITHDRAWAL  72919	72919	2,342.81
217	1-06-2016	002CQWL16153X3Z6	CHECK WITHDRAWAL  CK#72883 IFO JAMES M. KPANGBAI	72883	10,364.17
218	2-06-2016	007CHWL16154P4G K	CASH WITHDRAWAL  72920 CK		1,465.80
219	6-06-2016	001CQWL16158H7J3	CHECK WITHDRAWAL  TARGEN QUEEGLAY	72926	18,000.00
220	6-06-2016	001CQWL16158H7J5	CHECK WITHDRAWAL  TARGEN QUEEGLAY	72925	126,000.00
221	6-06-2016	001CQWL16158H7JD	CHECK WITHDRAWAL  LBDI CK ENCASHED INFO SARAH HANNING 0886597640	72914	1,776.00
222	6-06-2016	0025523161581634	EBANKING SER CHG 002LRD21511054801		22.50
223	7-06-2016	007CHWL16159P54P	CASH WITHDRAWAL  72917 CK		1,200.00
224	7-06-2016	007CQWL16159D5Z T	CHECK WITHDRAWAL  72922	72922	1,241.13

No.	Date	Reference	Description	Check No.	Amount L\$
225	8-06-2016	003CQWL16160D3IJ	CHECK WITHDRAWAL  72913	72913	4,000.00
226	14-06-2016	007CHWL16166P67H	CASH WITHDRAWAL  72892 CK		1,200.00
227	14-06-2016	007CHWL16166P67L	CASH WITHDRAWAL  72915 CK		1,200.00
228	14-06-2016	001CQWL16166I01E	CHECK WITHDRAWAL  LBDI CK ENCASHED INFO WILLIAM S. KOLLIE 077021592	72921	1,422.58
229	16-06-2016	007CHWL16168P6M T	CASH WITHDRAWAL  72924		1,342.20
230	22-06-2016	0020128161740011	CK#72934 RECD FRM CLRG	72934	491,692.25
232	23-06-2016	001CQWL16175I08T	CHECK WITHDRAWAL  LBDI CK#72947 ENCASHED INFO TARGEN QUEEGLAY /0886771025	72947	144,000.00
234	24-06-2016	002CQWL16176X50 N	CHECK WITHDRAWAL  72929	72929	7,108.87
235	27-06-2016	001CQWL16179I0AY	CHECK WITHDRAWAL  LBDI CK ENCASHED INFO PETER W. NIMELY /0886582043	72928	7,108.87
236	28-06-2016	0026073161800174	EBANKING SERV CHG 002LRD21511054801		22.50
237	28-06-2016	007CHWL16180Q14 C	CASH WITHDRAWAL  72941		2,342.81
238	30-06-2016	0020134161820004	CK#72935 RECD FRMN CLRG	72935	132,000.00
239	30-06-2016	002FTRQ16182B5BY	ACCOUNT TO ACCOUNT TRANSFER   CK 00072933		4,029.12
240	30-06-2016	002CQWL16182X5B O	CHECK WITHDRAWAL  0007293	72932	6,291.67
<b>Sub-Total</b>					<b>14,814,593.41</b>

	US\$	L\$
<b>Grand Total</b>	<b>971,207.91</b>	<b>28,967,251.60</b>

#### Annexure 2: Retirement of Employees that have attained the age of 60 and above

No	Name	Date of Birth	Date of Employment
1	Emmanuel Capehart	May 1959	Aug-2017
2	Zac Greaves	July-1957	Aug.-2007
3	Al Bowier	Dec.-1952	Feb.-1998
4	H. Tarweh Stewart	Nov.-1957	Jan.-2004
5	Gbessi Massaquo	Aug.-1952	Dec.-1999
6	Thomas Bombo	Nov.-1959	Oct.-1998
7	Prince Sonie	Jan.-1954	May-2001
8	Lawrence Kordorwalee	May-1955	April-1998
9	Amelia Beyan	April-1959	May-1993
10	Benjamin Taingay	Aug.-1958	July-1994
11	Anthony Jadase	Dec.-1959	Jan.-2015
12	Joseph Watson	March-1959	Oct.-1991



No	Name	Date of Birth	Date of Employment
13	Holland Blama	March-1964	July-2015
14	Alex Howe	Aug-1942	May-2010
15	John Tokpa	March-1959	May-2010
16	V. Washington Blackie	March-1955	Oct.-1989
17	K. Madison Zoward	March-1960	Dec.-2003
18	Tarnue Gobah	March-1955	Aug.-1998
19	T. Bai Kiadii	Sept.-1953	Dec.-2003
20	Ferricks Dainsee	Oct.-1960	Nov-2000
21	Tehjlaleh Seykeypoh	March-1956	Sept.-1998
22	Patrick Tumbay	March-1955	Jan.-2004
23	Abraham B. Wreh	Oct.-24-1958	Dec-2003
24	Francis Sammy	Dec.-1966	Jan.-1998
25	Stennis Yoko	Sept.-1964	May-2011
26	Gertrude Davies	Sept.-29-1955	Dec.-1997
27	G Moses K. Dorbor	Nov.-1958	Aug.-1992
28	Eddie Garnett	March-1960	March-1987
29	Joseph Koon	Sept.-1957	April-1999
30	David Gargarna	Dec.-1957	March-2017
31	Alex Howe	Aug.-1942	June-2012
32	David Sayde	Dec.-1955	Sept.-2009
33	Elizabeth Gray	June-1955	Nov.-2010
34	Cooper Gour	Jan.-1960	July-2015
35	David Golowo	Dec.-1955	July-2015
36	Amos Zinnah	Nov-23-58	Jan.-2009
37	Peter Kulah	July-26-51	Feb.-1999

### Annexure 3: Fixed Asset Registry

QTY	VEHICLE ASSET	CODE	ASSIGN/LOCATION	DATE	COST	DEP R. RATE	Annual Depr chg	NO. OF MON S.	Depreciati on charge	Net Boo k Valu e
1	CHEVROLET. THOE	A60790	DIRECTOR GENERAL	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	FORD EVERAST	N/A	GARAGE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	HYUNDAI SANTAFE	N/A	GARAGE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	NISSAN NAVARA	N/A	GARAGE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	PRADO JEEP		PROCUREMENT	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	NISSAN PATHFINDER	LBS-16	BUSINESS	08-312020	N/A	N/A	N/A	N/A	N/A	N/A
	NISSAN ROUGE	LBS-3	DDG/ADM	08.31.2020		N/A	N/A	N/A	N/A	N/A
1	FOUTON/CHINES		DEPUTY ENGINEER	08-312020	N/A	N/A	N/A	N/A	N/A	N/A
1	TOYOTA LAND CURI	A614558	OPERATIONS	08-312020	N/A	N/A	N/A	N/A	N/A	N/A



Management Letter on the Audit of the  
Liberia Broadcasting System Financial Statements  
For Fiscal Year Ended June 30, 2016

QTY	VEHICLE ASSET	CODE	ASSIGN/LOCATION	DATE	COST	DEPR. RATE	Annual Depr chg	NO. OF MONS.	Depreciated on charge	Net Book Value
1	ODESSEY/VAN	LBS-18	LNTV	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	HYUNDAI SANTA LBS-2		DDG/MS	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	NISSAN HARD BODY	N/A	GBK GARAGE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	TOYOTA LAND CURI	N/A	OPS	23-Jan-21	N/A	N/A	N/A	N/A	N/A	N/A
1	MOTOR BIKE		OPERATIONS	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	MOTOR BIKE		BUSINESS	8/31/2020	N/A	N/A	N/A	N/A	N/A	N/A
1	MOTOR BIKE		BONG COUNTY	8/31/2020	N/A	N/A	N/A	N/A	N/A	N/A
1	CATERPILLAR/250 KVA	N/A	HEAD OFFICE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	COMMINGS/450KVA	N/A	HEAD OFFICE	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	VOLVO-PENTA/250KVA/N/A	N/A	HEAD OFFICE	31-Aug-20		N/A	N/A	N/A	N/A	N/A
1	JOHN DEER/45KVA	N/A	GRANS BASSACO.	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	JOHN DEER/45KVA	N/A	BOMI COUNTY	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	JOHN DEE/R45KVA	N/A	LOFA COUNTY	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	JOHN DEER/45KVA	N/A	MARY LAND CO.	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	JHON DEER/45KVA	N/A	BONG COUNTY	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	JOHN DEER/45KVA	N/A	GRAND GDDEH CO.	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A
1	CATERPILLAR/35KVA	N/A	SINOE COUNTY	31-Aug-20	N/A	N/A	N/A	N/A	N/A	N/A