



Management Letter

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

For Fiscal Year Ended June 30, 2018



Promoting Accountability of Public Resources

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

Monrovia, Liberia
April 2022

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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, 2017 to June 30, 2018 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.

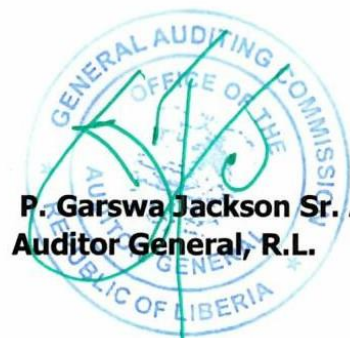
Key Management Personnel of LBS

Name	Rank	Period of Service
Hon. Ledgerhood J. Rennie	Director General	Dec 1, 2014 - June 30, 2018
Hon. Patrick Honnah	Deputy Director General for Media Services	July 1, 2014 - June 30, 2018
Mrs. Estelle Liberty Kemon	Deputy Director General for Administration	July 1, 2016 - June 30, 2019
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
Mr. Fidel Johns	Comptroller	July 1, 2015 - June 30, 2018

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\$1,072,572.03 and L\$76,380,226.97. **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	326,134.10	-
2	Ecobank	LBS	0011134726034501	USD	487,251.09	-
3	Ecobank	LBS	0010014717270301	LRD	-	2,166,493.80
4	LBDI	LBS	0121511054802	LRD	-	22,214,110.74
5	LBDI	LBS	0121511054801	LRD	-	51,999,622.43
6	LBDI	LBS	00221523293301	USD	259,186.84	-
Total					1,072,572.03	76,380,226.97

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\$939,133.86 (US\$1,072,572.03 – US\$133,438.17) and L\$57,738,869.71 (L\$76,380,226.97-18,641,357.26) 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 LBS with the amount of US\$1,199,643.83 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\$59,986.74 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
568,668.88	508,682.14	59,986.74

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\$6,076.45 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
309,419.18	303,342.73	6,076.45

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	23,283.76	-	July 1, 2017 to June 30, 2018
2	Ecobank	LBS	0011134726034501	2,199.69	-	July 1, 2017 to June 30, 2018

No.	Name of Banks	Account Title	Account Numbers	Balances US\$	Balances L\$	Period of non-reconciliation
3	Ecobank	LBS	0010014717270301	-	576,466.71	July 1, 2017 to June 30, 2018
4	LBDI	LBS	0121511054802	-	1,017,432.04	July 1, 2017 to June 30, 2018
5	LBDI	LBS	0121511054801	-	22,199.28	July 1, 2017 to June 30, 2018
6	LBDI	LBS	00221523293301	779.18	-	July 1, 2017 to June 30, 2018
Total				26,262.63	1,616,098.03	Rate: L\$139.99 to US\$1.00

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\$593,230.84 as liabilities and US\$1,455,346.71 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\$21,618.00 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) terabyte (6TB) while the backup size for the radio is two (2) terabyte (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 LBDI BANK ACCOUNT NUMBER 0121511054801 –LRD

No:	Date	Description	CheckS	Amount L\$
1	6-07-2017	CHEQUE CLEARING LBDI CK#105033 DEP IFO AMINATA & SONS	105033	5,595,324.00
2	6-07-2017	LBDI CK# REC'D @ CLRG	105034	934,560.00
3	11-07-2017	MISCELLANEOUS COO ON 5 CK BK	3624	8,000.00
4	11-07-2017	LBDI CK#105035 REC'D @ CLRG	105035	449,400.00
5	11-07-2017	LBDI CK#105037 REC'D @ CLRG	105037	73,200.00
6	18-07-2017	CHECK WITHDRAWAL SATTA L. KAMOKAI	105042	44,970.00
7	20-07-2017	CHECK WITHDRAWAL 105043 TEPENTRY A. YOUNG	105043	30,000.00
8	20-07-2017	CHECK WITHDRAWAL LBDICK IFO ANTHONY JADASE	105044	15,000.00
9	20-07-2017	CHECK WITHDRAWAL CK#105038 IFO LEDGERHOOD J. RENNIE.	105038	12,000.00
10	21-07-2017	ACCOUNT TO ACCOUNT TRANSFER to transfer from lbs special acct to lbs payroll acct		3,000,000.00
11	24-07-2017	CHECK WITHDRAWAL CK ENCASHED INFO BERNICE TOKPA	105045	18,000.00
12	25-07-2017	LBDI CK#105046 REC'D @ CLRG	105046	49,500.00
13	25-07-2017	CHECK WITHDRAWAL rudolph mark	105113	1,200.00
14	29-07-2017	CHECK WITHDRAWAL 105115 D. ADOLPHUS TAYLOR	105115	2,444.13
16	3-08-2017	CHEQUE CLEARING LBDI CK 00105055 FOR DEP	105055	960,480.00
17	4-08-2017	CHECK WITHDRAWAL KENNETH AWAJIE/0886532950	105057	82,920.00
18	4-08-2017	LBDI CK#105056 REC'D @ CLRG	105056	583,800.00
19	4-08-2017	LBDI CK# 105054REC'D @ CLRG	105054	92,520.00
20	7-08-2017	LBDI CK105061 REC'D @ CLRG	105061	18,480.00
21	9-08-2017	LBDI CK#105068 REC'D @ CLRG	105068	72,000.00
22	9-08-2017	LBDI CK#105067 REC'D @ CLRG	105067	1,182,000.00
23	9-08-2017	LBDI CK# 105064 REC'D @ CLRG	105064	29,880.00
24	10-08-2017	CHECK WITHDRAWAL 00105081- ANTHONY JEDASE	105081	54,000.00
25	10-08-2017	CHECK WITHDRAWAL 105083	105083	18,000.00
26	10-08-2017	CHECK WITHDRAWAL SAMUEL S. B. BROWN	105088	24,000.00
27	10-08-2017	CHECK WITHDRAWAL 105080	105080	54,000.00
28	10-08-2017	CHECK WITHDRAWAL LBDI CK#105089 D. ANTHONY WESLEY	105089	45,000.00
29	10-08-2017	CHECK WITHDRAWAL CK 00105079 BOKAR A TALLAWFORD	105079	24,000.00
30	10-08-2017	CHECK WITHDRAWAL 105071 BORTFELDT LLOYD	105071	108,000.00

No:	Date	Description	CheckS	Amount L\$
31	10-08-2017	CHECK WITHDRAWAL TITUS BENNEH	105082	15,000.00
32	10-08-2017	CHECK WITHDRAWAL 105085	105085	45,000.00
33	10-08-2017	CHECK WITHDRAWAL 105084	105084	45,000.00
34	10-08-2017	CHECK WITHDRAWAL TEPENTY A. YOUNG	105078	90,000.00
35	11-08-2017	CHECK WITHDRAWAL CK ENCASHED INFO CPI WROTO CARTON	105074	18,000.00
36	11-08-2017	CHECK WITHDRAWAL CK ENCASHED INFO CPI TENBEH ANDREW	105073	18,000.00
37	11-08-2017	CHECK WITHDRAWAL CK ENCASHED INFO CPI TARR RUFUS	105076	18,000.00
38	11-08-2017	LBDI CK#105070 REC'D @ CLRG	105070	56,160.00
39	11-08-2017	LBDI CK#105072 REC'D @ CLRG	105072	25,000.00
40	12-08-2017	CHECK WITHDRAWAL LBDICK IFO SAHANUNU ADAM	105086	15,000.00
41	21-08-2017	CHECK WITHDRAWAL CPL. GAYGAY JALLAH	105077	18,000.00
42	25-08-2017	CHECK WITHDRAWAL 105092/JLASNOHTI EWJLAH	105092	25,000.00
43	28-08-2017	LBDI CK# 105095 REC'D @ CLRG	105095	37,440.00
44	1-09-2017	CHECK WITHDRAWAL LBDICK IFO KENNETH Y AWARJUE	105093	69,120.00
45	2-09-2017	CHEQUE CLEARING LBDI CK # 105097 DEP IFO IFO PETROLEUM PLUS	105097	1,002,240.00
46	6-09-2017	ACCOUNT TO ACCOUNT TRANSFER CK#105099 / REF:1515140		54,000.00
47	3-10-2017	CHEQUE CLEARING LBDI CK# 00140324 DEP IFO SUPER PETROLEUM	140324	1,088,850.00
48	6-10-2017	ACCOUNT TO ACCOUNT TRANSFER CK#140327 DEP	140327	1,106,610.00
49	18-10-2017	ACCOUNT TO ACCOUNT TRANSFER TRANSFERED AMOUNT		2,943,000.00
50	20-10-2017	CK#140334 RECD FRM CLRG	140334	5,280,000.00
51	21-10-2017	CHECK WITHDRAWAL LBDICK IFO KENNETH ARODIGE	140336	217,800.00
52	24-10-2017	CK#140331 RECD FRM CLRG	140331	120,000.00
53	25-10-2017	CK#140333 RECD FRM CLRG	140333	324,240.00
54	27-10-2017	CHECK WITHDRAWAL 140337 IFO SATTA L. KEMOKIA	140337	47,895.00
55	21-11-2017	CHECK WITHDRAWAL CK ENCASHED INFO AMELIA B BEYAN	140340	46,350.00
56	21-11-2017	ACCOUNT TO ACCOUNT TRANSFER AMT. TRANSFERRED FRM LBS SPECIAL ACCT. TO LBS PAYROLL ACCT. AS PER INST. DD/11/16/17		3,138,000.00
57	1-12-2017	ACCOUNT TO ACCOUNT TRANSFER AMT. BEING A/C TO A/C TRANSFER IFO LBS		3,568,700.00
58	4-12-2017	CK#140342 RECD FRM CLRG	140342	1,192,500.00
59	6-12-2017	CHEQUE CLEARING 1 LBDI CK DEP	140343	200,000.00
60	19-12-2017	ACCOUNT TO ACCOUNT TRANSFER AMT BEING ACCT TRANSFER IFO LIBERIA BROAD CASTING SYSTEM LBS		3,100,000.00
61	29-12-2017	CHEQUE CLEARING 1422480 / TOMAH	140344	1,192,500.00

No:	Date	Description	CheckS	Amount L\$
62	8-01-2018	CBL CK#583 RETD		3,753,900.00
63	12-01-2018	ACCOUNT TO ACCOUNT TRANSFER AMT TRANSFER FROM LBS SPECIAL ACCT TO LBS PAYROLL ACCT AS PER LETTER OF INSTRUCTION DD 12/18/17		3,789,184.17
64	20-03-2018	CASH WITHDRAWAL 00140358		108,000.00
65	26-03-2018	CHEQUE CLEARING LBDI CK#140349 FOR DEP	140349	603,247.30
66	28-04-2018	CHECK WITHDRAWAL LBDI CK# 140350 IFO SATTI KEMOKAI	140350	49,375.00
67	12-05-2018	CHEQUE CLEARING LBDI CHK DEP IFO PETROLEUM PLUS INC CHK#00140351 REF#1632928	140351	1,325,522.10
68	22-05-2018	ACCOUNT TO ACCOUNT TRANSFER AMT TRANS FROM LBS SPECIAL ACCT TO PAYROLL ACCT AS PER INSTR. LETTER DD 05/17 2018		3,102,325.73
69	24-05-2018	CHEQUE CLEARING LBDICK#00140352 DEP IFO SUPER PETROLEUM	140352	528,000.00
70	6-06-2018	CHECK WITHDRAWAL CK 00140353	140353	19,085.00
71	13-06-2018	CHECK WITHDRAWAL CK ENCASHED IFO OMELIA B BEYAN	140354	20,900.00
Sub-Total				51,999,622.43

Annexure 1b: Payment without evidence of supporting document
LBDI BANK ACCOUNT NUMBER 121511054802 – LRD

No:	Date	Description	Checks	Amount L\$
1	3-07-2017	CHECK WITHDRAWAL 3427	3427	8,897.67
2	3-07-2017	CHECK WITHDRAWAL 3281	3281	6,551.67
3	3-07-2017	CHECK WITHDRAWAL 3442	3442	2,342.81
4	3-07-2017	CHECK WITHDRAWAL LBDICK3433 IFO BENJAMIN SEEDIE	3433	8,897.67
5	3-07-2017	CHECK WITHDRAWAL 3455	3455	183,200.00
6	3-07-2017	CHECK WITHDRAWAL CK ENCHASED IFO FLOYD A. MORGAN	3434	15,618.53
7	4-07-2017	CHECK WITHDRAWAL	3445	1,465.80
8	5-07-2017	CHECK WITHDRAWAL 3426	3426	6,551.67
9	6-07-2017	CHECK WITHDRAWAL 3440	3440	1,200.00
10	6-07-2017	CHECK WITHDRAWAL 3247	3247	1,200.00
11	6-07-2017	CHECK WITHDRAWAL CK ENCHASED IFO LEDGERHOOD J. RENNIE	3280	74,056.25
12	6-07-2017	CHECK WITHDRAWAL 3436	3436	7,395.17
13	6-07-2017	LBDI CK#3452 REC'D @ CLRG	3452	243,200.00
14	7-07-2017	CHECK WITHDRAWAL 3255	3255	1,342.20
15	7-07-2017	CHECK WITHDRAWAL 3448	3448	1,342.20
16	7-07-2017	MISCELLANEOUS TO REV AND CORRECT LBDI CK ISSUE AGAINST LBD ON JUNE 7,2017	6403	113,333.00
17	10-07-2017	LBDI CK#3428 REC'D @ CLRG	3428	10,415.67
18	10-07-2017	LBDI CK#3454 REC'D @ CLRG	3454	182,000.00
19	11-07-2017	MISCELLANEOUS COM ON 5 CK BKS	3607	8,000.00
20	11-07-2017	CHECK WITHDRAWAL 3451	3451	4,000.00

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No:	Date	Description	Checks	Amount L\$
21	11-07-2017	LBDI CK# 3459 REC'D @ CLRG	3459	5,879.56
22	11-07-2017	LBDI CK#3458 REC'D @ CLRG	3458	120,702.73
23	12-07-2017	CHECK WITHDRAWAL WILLIAM S KOLLIE	3444	1,422.58
24	12-07-2017	CHECK WITHDRAWAL VARFLAY KAMARA	3429	8,897.67
25	13-07-2017	CHECK WITHDRAWAL 3430	3430	7,471.67
26	21-07-2017	CHECK WITHDRAWAL THOMAS SAAH	4209	15,618.53
27	21-07-2017	LBDI CK#4225 REC'D @ CLRG	4225	585,458.93
28	21-07-2017	CHECK WITHDRAWAL 4207 FIDEL V. JOHNS	4207	22,966.75
30	22-07-2017	CHECK WITHDRAWAL 4210 IFO SAM W GBORMIE	4210	7,471.67
31	24-07-2017	CHECK WITHDRAWAL CK ENCASHED INFO MORRIS S TARR	4199	6,551.67
32	24-07-2017	CHECK WITHDRAWAL SATTA L KEMOKAI	4211	41,716.38
33	24-07-2017	CHECK WITHDRAWAL 4204	4204	7,471.67
34	24-07-2017	CHECK WITHDRAWAL CK#4198 IFO LEDGERHOOD J. RENNIE	4198	74,056.25
35	24-07-2017	CHECK WITHDRAWAL CK ENCASHED INFO FLOYD A MORGAN	4208	12,918.53
36	25-07-2017	CHECK WITHDRAWAL 4201 ELBRIDGE MATTHEWS	4201	9,817.67
37	25-07-2017	CHECK WITHDRAWAL RUDOLPH MARK	3439	1,200.00
38	25-07-2017	CHECK WITHDRAWAL RUDOLPH MARK	3246	1,200.00
39	25-07-2017	CHECK WITHDRAWAL RODULPH MARK	3131	1,200.00
40	25-07-2017	CHECK WITHDRAWAL RUDOLPH MARK	4216	1,200.00
41	27-07-2017	CHECK WITHDRAWAL LBDI CK IFO VARFLAY KAMARA	4203	8,897.67
42	28-07-2017	CHECK WITHDRAWAL CK IFO AMELIA B. BEYAN	4212	196,000.00
43	29-07-2017	CHECK WITHDRAWAL 3248 D. ADOLPHUS TAYLOR	3248	2,444.13
44	29-07-2017	CHECK WITHDRAWAL 3441 D. ADOLPHUS TAYLOR	3441	2,444.13
45	29-07-2017	CHECK WITHDRAWAL 4218 D. ADOLPHUS TAYLOR	4218	2,444.13
46	29-07-2017	CHECK WITHDRAWAL ALVIN JASK	4202	10,415.67
47	31-07-2017	CHECK WITHDRAWAL JIMMY SWEN	3450	1,241.13
48	31-07-2017	CHECK WITHDRAWAL 4219	4219	2,342.81
49	1-08-2017	CHECK WITHDRAWAL DAVID WASHINGTON	3438	1,200.00
50	1-08-2017	CHECK WITHDRAWAL DAVID WASHINGTON	4215	1,200.00
51	1-08-2017	CHECK WITHDRAWAL ROBERT S QUIRE	4200	6,551.67
52	2-08-2017	CHECK WITHDRAWAL NATHANIEL HARRIS	4220	1,465.80
53	4-08-2017	CHECK WITHDRAWAL JIMMY SWEN	4222	1,241.13
54	5-08-2017	CHECK WITHDRAWAL 4206 IFO BENJAMIN SEEDEE	4206	8,897.67
55	10-08-2017	CHECK WITHDRAWAL LBDICK IFO SARAH MANNING	3437	1,776.00
56	10-08-2017	CHECK WITHDRAWAL LBDI CK IFO SARAH	4214	1,776.00

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No:	Date	Description	Checks	Amount L\$
		MANNING		
57	16-08-2017	CHECK WITHDRAWAL LBDICK IFO WILLIAM KOLLIE	4221	1,422.58
58	18-08-2017	CHECK WITHDRAWAL 3462	3462	192,400.00
59	18-08-2017	CHECK WITHDRAWAL 4232	4232	15,618.53
60	18-08-2017	CHECK WITHDRAWAL 4233 ELBRIDGE MATTHEWS	4233	9,817.67
61	19-08-2017	CASH WITHDRAWAL 4229		6,624.33
62	21-08-2017	LBDI CK#140087 REC'D @ CLRG	140087	300,000.00
63	22-08-2017	CHECK WITHDRAWAL CK ENCASHED INFO AMELIA B BEYAN	3461	72,275.00
64	22-08-2017	CHECK WITHDRAWAL LEDGERHOOD J RENNIE	4227	74,056.25
65	23-08-2017	CHECK WITHDRAWAL 00004234-ALVIN JASK	4234	10,415.67
66	25-08-2017	CHECK WITHDRAWAL CK ENCASHED INFO MORRIS S TARR	4230	6,551.67
67	25-08-2017	CHECK WITHDRAWAL 4238	4238	6,367.67
68	25-08-2017	CASH WITHDRAWAL 4231 CK ROBERT		6,551.67
69	25-08-2017	CASH WITHDRAWAL 4240 CK BENJAMIN SEEDEE		8,897.67
70	26-08-2017	CHECK WITHDRAWAL LBDI CK IFO BOIMA C TAYLOR	4236	6,551.67
71	28-08-2017	CHECK WITHDRAWAL ERIC LEE WRIGHT	4237	6,551.67
72	29-08-2017	CHECK WITHDRAWAL 3471	3471	2,342.81
73	29-08-2017	CHECK WITHDRAWAL FIDEL V. JOHNS#4228	4228	22,966.75
74	30-08-2017	CHECK WITHDRAWAL SIAFFA SAMBOLAH	3254	1,186.33
75	30-08-2017	CHECK WITHDRAWAL SIAFA SAMBOLAH	3449	1,186.33
76	30-08-2017	CHECK WITHDRAWAL SIAFFA SAMBOLAH	140084	1,186.33
77	30-08-2017	CHECK WITHDRAWAL SIAFA SAMBOLLAH	4223	1,186.33
78	30-08-2017	CASH WITHDRAWAL 3472 CK NATHANIEL		1,465.80
79	4-09-2017	CHECK WITHDRAWAL 4241	4241	4,000.00
80	4-09-2017	CHECK WITHDRAWAL 4226	4226	4,000.00
81	4-09-2017	CHECK WITHDRAWAL	4235	9,817.67
82	4-09-2017	LBDI CK# 140088 REC'D @ CLRG	140088	1,198.20
83	4-09-2017	LBDI CK#140089 REC'D @ CLRG	140089	121,281.75
84	5-09-2017	CHECK WITHDRAWAL	4217	1,200.00
85	5-09-2017	CHECK WITHDRAWAL JOHN KEMAH	3469	1,200.00
86	7-09-2017	CHECK WITHDRAWAL	140085	1,342.20
87	7-09-2017	CHECK WITHDRAWAL WILLIAM KESSELLY	4224	1,342.20
88	8-09-2017	CHECK WITHDRAWAL JIMMY SWEN	140083	1,241.13

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No:	Date	Description	Checks	Amount L\$
89	8-09-2017	CHECK WITHDRAWAL LBDICK IFO SARAH MANNING	3466	1,776.00
90	13-09-2017	CHECK WITHDRAWAL DAVID WASHINGTON	3467	1,200.00
91	15-09-2017	CHECK WITHDRAWAL STEVEN DORBOR	4239	8,299.67
92	20-09-2017	CHECK WITHDRAWAL SATTA L KEMOKIA	140095	49,960.00
93	21-09-2017	CHECK WITHDRAWAL	140107	73,545.00
94	22-09-2017	CHECK WITHDRAWAL 140102 ELBRIDGE MATTHEWS	140102	9,817.67
95	23-09-2017	CHECK WITHDRAWAL FDEL V. JOHNS	140104	6,366.75
96	25-09-2017	CHECK WITHDRAWAL 140099	140099	7,388.87
97	25-09-2017	CASH WITHDRAWAL TO CORRECTLY POST CASH DEP		2,342.81
98	26-09-2017	CHECK WITHDRAWAL 140105	140105	6,551.67
99	26-09-2017	CHECK WITHDRAWAL 140103 VARNEY DIGGS	140103	11,472.00
100	26-09-2017	CHECK WITHDRAWAL 140098 MORRIS S. TARR	140098	7,388.87
101	27-09-2017	CHECK WITHDRAWAL LBDI CK ENCASHED IFO BOIMA C TAYLOR	140106	6,551.67
102	27-09-2017	CHECK WITHDRAWAL CK 00140097/FLOYED A MORGAN	140097	6,624.33
103	5-10-2017	CHECK WITHDRAWAL CK SATTA L KEMOKAI	140130	202,300.00
104	6-10-2017	CHECK WITHDRAWAL LBDICK IFO WILLIAM S KOLLIE	3473	1,422.58
105	7-10-2017	CHECK WITHDRAWAL VARNEY F WILLIAMS	140129	4,000.00
106	7-10-2017	CHECK WITHDRAWAL VERNEY WILLIAM	140111	4,000.00
107	11-10-2017	CHECK WITHDRAWAL LEQGERHOOD J, RENNNIE	140096	74,056.25
108	19-10-2017	CHECK WITHDRAWAL 140013/SATTA L. KEMOKAI	140013	210,800.00
109	19-10-2017	CK#140000 RECD FRM CLRG	140000	560,766.42
110	20-10-2017	CHECK WITHDRAWAL 139991 ELBRIDGE MATTHEWS	139991	9,817.67
111	23-10-2017	CHECK WITHDRAWAL 139989 MORRIS TARR	139989	7,388.87
112	23-10-2017	CHEQUE CLEARING LBDI CHK#3463 DEP REF#1514594	3463	2,859.06
113	23-10-2017	CHEQUE CLEARING LBDI CHK#140112 DEP REF#1514594	140112	2,859.06
114	23-10-2017	CHECK WITHDRAWAL 139990	139990	7,388.87
115	23-10-2017	CHECK WITHDRAWAL 139992 VARNEY D. DIGGS	139992	11,933.67
116	23-10-2017	CHECK WITHDRAWAL LBDI CK ENCASHED IFO BOIMA C TAYLOR	139996	6,551.67
117	23-10-2017	CHECK WITHDRAWAL LBDI CK ENCASHED IFO ERIC LEE WRIGHT	139995	6,551.67
118	23-10-2017	CHEQUE CLEARING LBDI CHK#4213 DEP REF#1514594	4213	2,859.06
119	23-10-2017	CHEQUE CLEARING LBDI CHK#3453 DEP REF#1514594	3453	2,859.06
120	25-10-2017	CHECK WITHDRAWAL 140018 IFO SATTA L. KEMOKIA	140018	73,895.00

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No:	Date	Description	Checks	Amount L\$
122	25-10-2017	CHECK WITHDRAWAL CK#139988 IFO LEDGERHOOD J. RENNIE	139988	74,056.25
123	25-10-2017	CHECK WITHDRAWAL CK ENCASHED IFO FLOYD A MORGAN	139994	9,594.33
124	26-10-2017	CASH WITHDRAWAL 140007		2,342.81
125	27-10-2017	CHECK WITHDRAWAL LBDI CK ENCASHED IFO SARAH MANNING	140002	1,776.00
126	27-10-2017	CASH WITHDRAWAL 14008 CK		1,465.80
127	31-10-2017	CHECK WITHDRAWAL LBDI CK MIFO D ADOLPAUS TOYOR	140006	2,444.13
128	31-10-2017	CHECK WITHDRAWAL LBDI CK IFO D ADOLPHUS TAYLOR	3470	2,444.13
129	3-11-2017	CHECK WITHDRAWAL JIMMY SWEN	140010	1,241.13
130	3-11-2017	CASH WITHDRAWAL 140005 JOHN KEMAH		1,200.00
131	7-11-2017	CASH WITHDRAWAL 140012 CK		1,342.20
132	13-11-2017	CHECK WITHDRAWAL 139993	139993	6,366.75
133	17-11-2017	CHECK WITHDRAWAL 140046 ELBRIDGE MATTHEWS	140046	9,817.67
134	17-11-2017	CHECK WITHDRAWAL LBDICK IFO WILLIAM S KOLLIE	140009	1,422.58
135	17-11-2017	CHECK WITHDRAWAL RUDOLPH MARK	140004	1,200.00
136	17-11-2017	CHECK WITHDRAWAL RUDOLPH MARK	3468	1,200.00
137	18-11-2017	CHECK WITHDRAWAL LBDI CK IDO FIDEL V JOHN	140043	6,166.75
138	18-11-2017	CASH WITHDRAWAL 140003 CK		1,200.00
140	21-11-2017	CHECK WITHDRAWAL CK ENCASHED INFO MORRIS S TARR	140044	7,388.87
141	21-11-2017	CHECK WITHDRAWAL CK ENCASHD INFO AMELIA B BEYAN	140022	37,065.00
142	21-11-2017	LBDI CK#140021 RETD		186,000.00
143	22-11-2017	CHECK WITHDRAWAL 140025	140025	8,299.67
144	22-11-2017	CHECK WITHDRAWAL CK ENCHASSED IFO JACKSON BARWULU	140024	210,800.00
145	22-11-2017	CHECK WITHDRAWAL LBDI CK IFO BUSTER PODIER	140049	6,367.67
146	22-11-2017	CASH WITHDRAWAL 140028 CK		8,299.67
148	22-11-2017	CASH WITHDRAWAL CK# 140035 IFO KHRUSHCHEV B. UREY		2,342.81
149	23-11-2017	CHECK WITHDRAWAL ROBERT S QUIRE	140045	7,388.87
150	23-11-2017	CHECK WITHDRAWAL CK ENCASHED IFO FLOYD A MORGAN	140042	6,624.33
151	24-11-2017	CHECK WITHDRAWAL LBDI CK ENCASHED IFO LEDGERHOOD J RENNIE	140041	74,056.25
152	25-11-2017	CHECK WITHDRAWAL 140047 VARNEY D. DIGGS	140047	11,933.67
153	27-11-2017	CHECK WITHDRAWAL IFO NATHANIEL HARRIS	140036	1,465.80

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No:	Date	Description	Checks	Amount L\$
154	30-11-2017	CHECK WITHDRAWAL LBDI CK ENCASHED IFO SARAH MANNING	140029	1,776.00
155	2-12-2017	CHECK WITHDRAWAL CK ENCHASSED IFO MORRIS TARR S.	140051	6,985.00
156	2-12-2017	CHECK WITHDRAWAL CK ENCASHED IFO JACKSON BARWULU	140058	33,685.00
157	4-12-2017	CHECK WITHDRAWAL LBDI CK IFO BUSTER POEIER	140054	7,620.00
159	4-12-2017	CHECK WITHDRAWAL CK ENCHASSED IFO ERIC LEE WRIGHT	140055	6,985.00
160	4-12-2017	CK#140059 RECD FRM CLRG	140059	829,373.50
161	6-12-2017	CHECK WITHDRAWAL CK ENCASHED INFO ROBERT S QUIRE	140052	6,985.00
162	6-12-2017	CHECK WITHDRAWAL CK ENCASHED INFO ELBRIDGE MATHEWS	140053	10,795.00
163	7-12-2017	CHECK WITHDRAWAL CK ENCHASSED IFO JIMMY SWEN	140038	1,241.13
164	7-12-2017	CHECK WITHDRAWAL CK ENCASHED IFO SAM W GOBORMIE	140061	14,010.64
165	7-12-2017	CHECK WITHDRAWAL LBDICK IFO JONN KEMAH	140032	1,200.00
166	12-12-2017	CK#140023RECD FRM CLRG	140023	581,507.80
167	12-12-2017	CHECK WITHDRAWAL LBDICKIFO WILLIAM S KOLLIE	140037	1,422.58
168	19-12-2017	CHECK WITHDRAWAL LBDI CK IFO JACKSON BARWULU	139897	209,600.00
169	20-12-2017	CHECK WITHDRAWAL LBDI CK# 139894 IFO SATTA.L. KEMOKAI	139894	82,940.00
170	20-12-2017	CHECK WITHDRAWAL LBDI CK IFO FIDEL N JOHN	139902	22,966.75
171	20-12-2017	LBDI CK#139895 REC'D @ CLRG	139895	562,717.42
172	21-12-2017	CHECK WITHDRAWAL 140066 MORRIS S. TARR	140066	7,388.87
173	21-12-2017	CHECK WITHDRAWAL LEDGERHOOD J RENNIE	139901	74,056.25
174	21-12-2017	CHECK WITHDRAWAL 140071 ELBRIDGE MATTHEWS	140071	9,817.67
175	21-12-2017	CHECK WITHDRAWAL NATHANIEL	140078	1,465.80
176	21-12-2017	CK#139893 RECD FRM CLRG	139893	174,950.00
177	22-12-2017	CHECK WITHDRAWAL JOHN KEMAH	140075	1,200.00
178	22-12-2017	CHECK WITHDRAWAL 139904	139904	8,299.67
179	23-12-2017	CHECK WITHDRAWAL LBDI CK ENCASHED IFO SARAH MANNING	140072	1,776.00
180	27-12-2017	CHECK WITHDRAWAL LBDICK FIM BOIMA TAYLOR	139905	8,299.67
181	27-12-2017	CHECK WITHDRAWAL 140067 ROBERT S. QUIRE	140067	7,388.87

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No:	Date	Description	Checks	Amount L\$
182	28-12-2017	CHECK WITHDRAWAL CK ENCASHED INFO BUSTER PODIER	139903	6,367.67
183	28-12-2017	CHECK WITHDRAWAL 140077	140077	2,342.81
184	2-01-2018	CHECK WITHDRAWAL 140030	140030	1,200.00
185	2-01-2018	CHECK WITHDRAWAL 140073	140073	1,200.00
186	3-01-2018	CHECK WITHDRAWAL 140011/SIAFFA SAMBOLAH	140011	1,186.33
187	3-01-2018	CHECK WITHDRAWAL 140081/SIAFFA SAMBOLAH	140081	1,342.20
188	3-01-2018	CHECK WITHDRAWAL 140039/SIAFFA SAMBOLAH	140039	1,186.33
189	4-01-2018	CHECK WITHDRAWAL LBDICK IFO WILLIAM S KOLLIE	140079	1,422.58
190	8-01-2018	CHECK WITHDRAWAL CK ENCASHED INFO JIMMY SWEN	140080	1,186.33
191	9-01-2018	CHECK WITHDRAWAL FIDEL V. JOHNS#139909	139909	106,119.17
192	9-01-2018	CHECK WITHDRAWAL JACKSON BARWULU#1239915	139915	85,150.00
193	9-01-2018	CHECK WITHDRAWAL LBDICK IFO ALDOPHUS TAYLOR	140034	2,444.13
194	9-01-2018	CHECK WITHDRAWAL LBDICK IFO ALDOPHUS	140076	2,444.13
195	9-01-2018	CHECK WITHDRAWAL CK ENCASHED INFO MORRIS S TARR	139907	7,205.00
196	10-01-2018	CHECK WITHDRAWAL WILLIAM KESSELLY	140082	1,342.20
197	10-01-2018	CHECK WITHDRAWAL WILLIAM KESSELLY	140040	1,342.20
198	12-01-2018	CHECK WITHDRAWAL CK ENCHASED IFO ELBRIDGE MATTHEWS	139910	11,135.00
199	17-01-2018	CHECK WITHDRAWAL 139911 BUSTER PODIER	139911	7,860.00
200	17-01-2018	CHECK WITHDRAWAL 139908 ROBERT S. QUIRE	139908	7,205.00
201	17-01-2018	CHECK WITHDRAWAL BOIMA C TAYLOR	139913	7,205.00
202	17-01-2018	CK#139914 RECD FRM CLRG	139914	811,610.50
203	19-01-2018	CHECK WITHDRAWAL 139917 TOGAR M. GIBSON	139917	49,066.38
204	20-01-2018	CHEQUE CLEARING 1 LBDI CK DEP	139916	49,735.47
205	23-01-2018	CHECK WITHDRAWAL ERIC LEE WRIGHT	139912	7,205.00
206	1-02-2018	CK#139892 RECD FRM CLRG	139892	185,000.00
207	22-02-2018	CHECK WITHDRAWAL JACKSON BARWULU	139942	225,600.00
208	22-02-2018	CHECK WITHDRAWAL JACKSON BARWULU	139948	83,940.00
210	23-02-2018	CHECK WITHDRAWAL CK ENCASHED INFO BUSTER PODIER	139927	6,367.67
211	23-02-2018	CHECK WITHDRAWAL 139919LEDGERHOOD J. RENIE	139919	74,056.25
212	23-02-2018	CK#139949RECD FRM CLRG	139949	561,550.10
213	24-02-2018	CASH WITHDRAWAL 00139925- DAMAWA FOFANA		8,851.66
214	24-02-2018	CHECK WITHDRAWAL 139923	139923	8,851.66
215	24-02-2018	CHECK WITHDRAWAL 139924 ANTHONY N. WILLIAMS	139924	8,851.66

No:	Date	Description	Checks	Amount L\$
216	26-02-2018	CHECK WITHDRAWAL IFO ERIC LEE WRIGHT	139928	8,299.67
217	27-02-2018	CHECK WITHDRAWAL CK ENCASHED INFO MORRIS TARR	139921	7,388.87
218	27-02-2018	CHECK WITHDRAWAL CK ENCHASED IFO ELBRIDGE MATTHEWS	139920	9,817.67
219	27-02-2018	CHECK WITHDRAWAL 139936	139936	2,342.81
220	27-02-2018	CHECK WITHDRAWAL NATHANIEL HARRIS	139937	1,465.80
221	27-02-2018	CHECK WITHDRAWAL CK ENCHASED IFO ROBERT S. QUIRE	139922	7,388.87
222	27-02-2018	INTER BRANCH FUNDS TRANSFER	139945	156,200.00
223	28-02-2018	INTER BRANCH FUNDS TRANSFER	139943	22,966.75
224	1-03-2018	INTER BRANCH FUNDS TRANSFER	139950	121,188.18
225	2-03-2018	CHECK WITHDRAWAL LBDICK IFO SARAH MANNING	139931	1,776.00
226	5-03-2018	CHECK WITHDRAWAL 139951 RAYMOND HOGGARD	139951	17,094.33
227	6-03-2018	CHECK WITHDRAWAL CK ENCASHED INFO JI,,Y OWEN	139939	1,241.13
228	6-03-2018	INTER BRANCH FUNDS TRANSFER	139946	187,000.00
229	7-03-2018	CHECK WITHDRAWAL IFO KENNEDY KOLOH	139952	13,300.00
230	8-03-2018	CHECK WITHDRAWAL JOHN KEMAH	139934	1,200.00
231	9-03-2018	CHECK WITHDRAWAL 139930	139930	4,000.00
232	10-03-2018	CHECK WITHDRAWAL LBDI CHK#00139954 IFO TIGAR M. GIBSON	139954	121,500.00
233	10-03-2018	CHECK WITHDRAWAL DAVID WASHINGTON	139932	1,200.00
234	12-03-2018	CHECK WITHDRAWAL G. WIEFUEH SAYEH	139955	60,700.00
235	16-03-2018	CHECK WITHDRAWAL LBDI CK IFO BOIME J V BOIME	139979	65,506.25
236	16-03-2018	CHECK WITHDRAWAL LBDI CK IFO JACKSON BANUCH	139983	234,600.00
237	16-03-2018	CHECK WITHDRAWAL 00139969- LEDGERHOOD J. RENNIE	139969	74,056.25
238	16-03-2018	CHECK WITHDRAWAL CK#139975 IFO ESTELLE LIBERTY KEMOH	139975	65,506.25
239	16-03-2018	CHECK WITHDRAWAL CK ENCASHED IFO TYRON JARGBA	139957	32,059.63
240	16-03-2018	INTER BRANCH FUNDS TRANSFER	139980	22,966.75
241	17-03-2018	CHECK WITHDRAWAL LBDI CK# 00139982 IFO SATTAL KEMOKAI83	139982	83,740.00
242	19-03-2018	CHECK WITHDRAWAL CK ENCASHED INFO GEBRIFGE MATHEW	139972	9,817.67
243	19-03-2018	CK#139981RECD FRM CLRG	139981	496,259.48
244	20-03-2018	CHECK WITHDRAWAL CK ENCASHED INFO BUSTER PODIER	139977	7,089.27
245	20-03-2018	CHECK WITHDRAWAL 139963	139963	2,342.81
246	20-03-2018	CHECK WITHDRAWAL LBDICK IFO TETEE FUKAH GEBRO	139970	65,506.25

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No:	Date	Description	Checks	Amount L\$
247	21-03-2018	CHECK WITHDRAWAL CK ENCASHED INFO ANTHONY N WILLIAMS	139974	8,851.66
248	21-03-2018	CHECK WITHDRAWAL CYRUS R MILLER	139978	6,772.47
249	21-03-2018	CHECK WITHDRAWAL CK ENCHASED IFO BAI T. BARRETT	139973	8,851.66
250	21-03-2018	CHECK WITHDRAWAL CK 00139964	139964	1,465.80
251	21-03-2018	CHECK WITHDRAWAL CK ENCASHED INFO JACKSON BARWULU	139956	15,641.00
252	21-03-2018	INTER BRANCH FUNDS TRANSFER	139986	117,075.00
253	22-03-2018	CHECK WITHDRAWAL DAVID WASHINGTON	139959	1,200.00
254	22-03-2018	CK#3330 RECD FRM CLRG	3330	186,000.00
255	23-03-2018	CHECK WITHDRAWAL 00139976-STARR S. KOLENKY	139976	6,772.47
256	26-03-2018	CHECK WITHDRAWAL LBDICK IFOWILLIAM S KOLLIE	139938	1,422.58
257	26-03-2018	CHECK WITHDRAWAL LBDICK IFO WILLIAM S KOLLIE	139965	1,422.58
258	26-03-2018	INTER BRANCH FUNDS TRANSFER	139985	109,828.58
259	27-03-2018	CHECK WITHDRAWAL CK ENCASHED INFO CHARLSETTA W MILLAN	3332	13,853.67
260	28-03-2018	CHECK WITHDRAWAL LBDICK IFO SARAH MANNING	139958	1,776.00
261	28-03-2018	CHECK WITHDRAWAL	139984	4,000.00
262	2-04-2018	CHECK WITHDRAWAL CK ENCASHED INFO JIMMY SWEN	139966	1,241.13
263	3-04-2018	CHECK WITHDRAWAL LBDI CHK# 00129826 IFO SATTA L. KAMARA	129826	85,365.46
264	3-04-2018	CHECK WITHDRAWAL NATHANIEL HARRIS	129817	1,465.80
265	3-04-2018	CHECK WITHDRAWAL LBDI CK IFO M JACKSON	129823	243,100.00
266	3-04-2018	CHECK WITHDRAWAL CK ENCASHED INFO ELBRIDGE MATTHEWS	129806	9,817.67
267	4-04-2018	CHECK WITHDRAWAL KHRUSHCHEV B UREY	129816	2,342.81
268	4-04-2018	CHECK WITHDRAWAL CK ENCASHED INFO TOGAR M GIBSON	129836	121,500.00
269	4-04-2018	CK#129830 RECD FRM CLRG	129830	22,966.75
270	5-04-2018	CASH WITHDRAWAL 00129809-BOIMA J. V. BOIMA		65,506.25
271	5-04-2018	CHECK WITHDRAWAL LBDICK IFO SARAH MANNING	129811	1,776.00
272	5-04-2018	CASH WITHDRAWAL 00129824-SAVINNA LAMAH		10,415.67
273	5-04-2018	CHECK WITHDRAWAL CK ENCASHED INFO PATRICK K FREEMAN	129803	10,415.67
274	5-04-2018	CHECK WITHDRAWAL HARRIET T. PAGE	129834	6,500.00
275	5-04-2018	CHEQUE CLEARING lbdic chk#3331 DEP REF#1514595	3331	2,859.06
276	5-04-2018	CHEQUE CLEARING LBDI CHK#139944 DEP REF#1514595	139944	2,859.06

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No:	Date	Description	Checks	Amount L\$
277	5-04-2018	INTER BRANCH FUNDS TRANSFER	129810	534,226.18
278	6-04-2018	CHECK WITHDRAWAL LBDI CK IFO D DOLPHHUS	139935	2,444.13
279	6-04-2018	CASH WITHDRAWAL 000139942		2,444.13
280	6-04-2018	CASH WITHDRAWAL 00129815		2,444.13
281	6-04-2018	CHECK WITHDRAWAL ABRAHAM TAYLOR	3336	8,129.17
282	6-04-2018	CHECK WITHDRAWAL CK#129808 IFO ESTELLE LIBERTY-KEMOH	129808	65,506.25
283	6-04-2018	CASH WITHDRAWAL CK#129823 IFO LEDGERHOOD J. RENNIE		54,056.25
284	6-04-2018	CHEQUE CLEARING LBDI CK#00129837 DEP IFO G; W. SAYEH	129837	60,750.00
285	6-04-2018	INTER BRANCH FUNDS TRANSFER	129827	189,000.00
286	10-04-2018	CHECK WITHDRAWAL 00129807-ISAAC S. FREEMAN11933.67	129807	11,933.67
287	10-04-2018	CHECK WITHDRAWAL CK ENCHASED IFO TETEE FUKAH GEBRO	129804	65,506.25
288	11-04-2018	CHEQUE CLEARING 1 INHOUSE DEO CK# 00003335 SLP# 0675670	3335	17,736.45
289	11-04-2018	INTER BRANCH FUNDS TRANSFER	129828	77,000.00
290	12-04-2018	CHECK WITHDRAWAL IFO RUDOLPH MARK	139960	1,200.00
291	12-04-2018	CHECK WITHDRAWAL IFO RUDOLPH MARK	140031	1,200.00
292	12-04-2018	CHECK WITHDRAWAL IFO RUDOLPH MARK	140074	1,200.00
293	12-04-2018	CHECK WITHDRAWAL IFO RUDOLPH	139933	1,200.00
294	16-04-2018	CK#129828 RECD FRM CLRG	129828	77,000.00
295	17-04-2018	CHECK WITHDRAWAL VARNEY WILLIAMS 0777847201	129831	4,000.00
296	17-04-2018	CHECK WITHDRAWAL	139941	1,342.20
297	17-04-2018	CHECK WITHDRAWAL WILLIAM KESSELY	129822	1,342.20
298	17-04-2018	CHECK WITHDRAWAL WILLIAM KESSELY	139968	1,342.20
299	18-04-2018	CHECK WITHDRAWAL ORINTA S. VILLE	129805	10,365.67
300	19-04-2018	CHECK WITHDRAWAL DAVID WASHIGTON	129812	1,200.00
301	25-04-2018	CHECK WITHDRAWAL CK ENCASHED IFO SATTA L KEMOKAI	129838	13,500.00
302	1-05-2018	INTER BRANCH FUNDS TRANSFER	129832	118,330.58
303	8-05-2018	CHECK WITHDRAWAL CK ENCHASED IFO JIMMY SWEN	129819	1,241.13
304	18-05-2018	CHECK WITHDRAWAL JOHN KEMAH	139961	1,200.00
305	18-05-2018	CHECK WITHDRAWAL JOHN KEMAH	129814	1,200.00
306	18-05-2018	INTER BRANCH FUNDS TRANSFER	3348	488,555.84
307	21-05-2018	CK#3349 RECD FRM CLRG	3349	22,966.75
308	22-05-2018	CHECK WITHDRAWAL 3346	3346	6,861.67

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No:	Date	Description	Checks	Amount L\$
309	22-05-2018	CHECK WITHDRAWAL LBDI CK IFO JACKSON BARWULU	3369	244,800.00
310	22-05-2018	CHECK WITHDRAWAL CK IFO HARRIET T. PAYE	3352	6,750.00
311	22-05-2018	CHECK WITHDRAWAL CK IFO SAMUEL PERGUARD	3341	8,379.67
314	23-05-2018	CHECK WITHDRAWAL CK ENCASHED NFO TOGAR M GIBSON	3355	121,500.00
315	23-05-2018	CASH WITHDRAWAL LBDI CK# 11113350 IFO SATTA S KEMOKAI		92,134.33
316	23-05-2018	CHEQUE CLEARING IN HOUSE CHECK #3356 DEPOST /0689608N IFO G. WEIFURH A. SAYEH	3356	60,750.00
317	23-05-2018	CHECK WITHDRAWAL LBDICK IFO BOIMA J V BOIMA	3344	65,506.67
318	23-05-2018	CHECK WITHDRAWAL ESTELLA LIBERTY KERMOH	3342	65,506.67
319	23-05-2018	CHECK WITHDRAWAL CK ENCASHED INFO ORINTA S VILLE	3339	11,365.67
320	23-05-2018	CHECK WITHDRAWAL CK ENCASHED INFO SAVINNAH LAMAH	3345	11,415.67
321	23-05-2018	CHECK WITHDRAWAL CK ENCASHED INFO IBRAHIM BARRIE	3340	9,897.67
322	23-05-2018	CHECK WITHDRAWAL CK ENCASHED INFO FUKAH GEBRO	3338	65,506.25
323	23-05-2018	CHECK WITHDRAWAL CK 00003351	3351	9,817.67
324	24-05-2018	CHECK WITHDRAWAL CK IFO WILLIAM KESSELLY	3367	1,342.20
325	24-05-2018	CHECK WITHDRAWAL 3362	3362	2,342.81
326	24-05-2018	CK#3372 RECD FRM CLRG	3372	119,283.43
327	25-05-2018	CHECK WITHDRAWAL LBDICK IFO WILLIAM S KOLLIE	129818	1,422.58
328	25-05-2018	CHECK WITHDRAWAL LBDICK IFO WILLIAM S KOLLIE	3364	1,422.58
329	25-05-2018	CK#3370 RECD FRM CLRG	3370	180,000.00
330	26-05-2018	CHECK WITHDRAWAL LBDI CK#00003347 IFO VICTORIA M PAYE	3347	6,861.67
331	28-05-2018	CHECK WITHDRAWAL NATHANIEL HARRIS	3363	1,465.80
332	28-05-2018	INTER BRANCH FUNDS TRANSFER	3353	97,425.00
333	29-05-2018	CHECK WITHDRAWAL LBDICK IFO SARAH MANNING	3357	1,776.00
334	29-05-2018	CHECK WITHDRAWAL CK 00003337	3337	74,056.25
335	29-05-2018	CK#3348 RECD FRM CLRG	3348	488,555.84
336	5-06-2018	CHECK WITHDRAWAL LBDICK IFO BOIMA J V BIOMA	129844	65,506.25
338	7-06-2018	CHECK WITHDRAWAL CK ENCHASED IFO ELBRIDGE MATTHEWS	129843	10,817.67
339	7-06-2018	CHECK WITHDRAWAL LBDICK IFO SARAH MANNING	129857	1,776.00
340	7-06-2018	CHECK WITHDRAWAL LBDI CK IFO JACKSON	129854	244,800.00

No:	Date	Description	Checks	Amount L\$
341	7-06-2018	INTER BRANCH FUNDS TRANSFER	129856	531,820.84
342	8-06-2018	CHECK WITHDRAWAL CK ENCASHED SATTA L. KEMOPKAI	129853	93,705.00
343	8-06-2018	CHECK WITHDRAWAL ESTELLA LIBERTY KEMOH	129845	65,506.25
344	8-06-2018	CHECK WITHDRAWAL 129880	129880	2,342.81
345	8-06-2018	CHECK WITHDRAWAL HARRIET T. PAYE	129871	6,750.00
346	8-06-2018	CHECK WITHDRAWAL 129850	129850	9,897.67
347	9-06-2018	MISCELLANEOUS REV OF CBL CK# 29039 DUPLCATION IN A/C CUSTOMER A/C DD 06/06/18	REULT-0677	222,842.83
348	9-06-2018	CHECK WITHDRAWAL LBDI CK#00129846 IFO VICTORIA M PAYE	129846	6,861.67
349	9-06-2018	CHECK WITHDRAWAL CK ENCHASSED IFO IBRAHIM BARRIE	129842	9,897.67
350	9-06-2018	MISCELLANEOUS TO REV CBL CK#25038 DUPLICATED IN CUSTOMER A/C DD 06/06/18	RELT -0676	3,110,278.70
351	11-06-2018	CHECK WITHDRAWAL CK ENCASHED INFO NATHANIEL HARRIS	129881	1,465.80
352	11-06-2018	CHECK WITHDRAWAL CK ENCASHED INFO JIMMY SWEN	129882	1,241.13
353	11-06-2018	CHECK WITHDRAWAL CK ENCASHED INFO JIMMY SWEN	3365	1,241.13
354	11-06-2018	CHECK WITHDRAWAL JOHN KEMAH	3360	1,200.00
355	11-06-2018	CHECK WITHDRAWAL 129860	129860	1,200.00
356	11-06-2018	CHECK WITHDRAWAL 129847	129847	8,379.67
357	11-06-2018	CHECK WITHDRAWAL CK ENCASHED INFO EMMANUEL C GEORGE	129851	6,861.67
358	11-06-2018	CHECK WITHDRAWAL VARNEY F WILLIAM	3368	4,000.00
359	11-06-2018	CK#129876 RECD FRM CLRG	129876	97,625.00
360	13-06-2018	MISCELLANEOUS CK#129852 REC FROM CLEARING DD 06/05/18	SA T-10	35,382.42
361	14-06-2018	CHECK WITHDRAWAL LBDI CK IFO BOIMA	129886	10,000.00
362	14-06-2018	CHECK WITHDRAWAL LBDI MCK IFO SMITH	129887	5,000.00
363	15-06-2018	CHECK WITHDRAWAL CK ENCASHED INFO ORINTA S VILLE	129841	11,365.67
364	15-06-2018	CHECK WITHDRAWAL CK ENCHASSED IFO TETE F. GEBRO	129855	65,506.25
365	15-06-2018	INTER BRANCH FUNDS TRANSFER	129889	9,897.67
366	18-06-2018	INTER BRANCH FUNDS TRANSFER	129849	9,897.67
367	19-06-2018	CHECK WITHDRAWAL IFO LEDGERHOOD	129840	74,056.25
368	19-06-2018	CHECK WITHDRAWAL LBDICK IFO ZOQUAY BEYSLOLW KONNEH	129848	9,897.67
369	20-06-2018	CHECK WITHDRAWAL LBDI CHK ENCASHED IFO ALBERT SWEN	3377	8,400.00
370	26-06-2018	CHECK WITHDRAWAL LBDI CK IFO BOINNA J V BOIMO	129907	65,506.00
371	27-06-2018	CHECK WITHDRAWAL ESTELLE LIBERTY KEMOH	129905	65,506.25
372	28-06-2018	CHECK WITHDRAWAL samuel perguard	129904	7,379.67
373	28-06-2018	CHECK WITHDRAWAL 129858	129858	1,200.00
374	28-06-2018	CHECK WITHDRAWAL 129910	129910	1,200.00

No:	Date	Description	Checks	Amount L\$
375	28-06-2018	INTER BRANCH FUNDS TRANSFER	129890	481,320.54
376	29-06-2018	CHECK WITHDRAWAL CK ENCASHED BY SATTAL KEMOKAI	129891	77,205.00
377	29-06-2018	CHECK WITHDRAWAL 129902	129902	8,897.67
378	29-06-2018	CHECK WITHDRAWAL CK ENCASHED INFO TETEE FUKAH GEBRO	129901	65,506.25
379	29-06-2018	LIQ OF CKS#129895 PRESENTED BY CLRG	129895	43,200.09
380	30-06-2018	CHECK WITHDRAWAL LBDSI CK IFO VICTORIA M PAYE	129906	5,861.67
381	30-06-2018	CHECK WITHDRAWAL CK ENCASHED INFO EMMANUEL C GEORGE	129908	5,861.67
Sub-Total				22,214,110.74

Annexure 1c: Payment without evidence of supporting document

LBDI BANK ACCOUNT NUMBER
002USD21523293301 – USD

No:	Date	Description	CheckS	Amount US\$
1	7-07-2017	MISCELLANEOUS TT IFO LIBERIA BROADCASTING SYSTEM / ECOBANK GHANA LTD / K-NET		8,700.00
2	28-07-2017	CHEQUE CLEARING 1 LBDI CK DEP	44309	150.50
3	2-08-2017	CHECK WITHDRAWAL 125510	125510	374.56
4	3-08-2017	CHECK WITHDRAWAL 44313 MORRIS S. TARR	44313	55.00
5	3-08-2017	CHECK WITHDRAWAL SATTAL KEMOKAI	125514	570.00
6	3-08-2017	CHECK WITHDRAWAL SAM W GBORMIE	125511	85.00
7	3-08-2017	MISCELLANEOUS COMM ON LBS JULY 2017 ALLOW IFO (161) STAFF	8260	160.00
8	3-08-2017	CASH WITHDRAWAL 125509	125509	374.56
9	3-08-2017	LBDI CK#44310 REC'D @ CLRG	44310	16,362.00
10	4-08-2017	CHECK WITHDRAWAL 125504 ELBRIDGE MATTHEWS	125504	70.00
11	4-08-2017	CHECK WITHDRAWAL 125503	125503	55.00
12	4-08-2017	CHECK WITHDRAWAL KENNETH AAWADJIE /0886532950	125515	461.00
13	4-08-2017	LBDI CK#44312 REC'D @ CLRG	44312	3,242.00
14	5-08-2017	CHECK WITHDRAWAL 125505/EDWIN WILLIAMS	125505	244.73
15	5-08-2017	CHECK WITHDRAWAL STEVEN DORBOR	125508	85.00
16	8-08-2017	CHECK WITHDRAWAL 125524	125524	1,200.00
17	9-08-2017	CHECK WITHDRAWAL 00125507/ VARFLAY KAMARA	125507	98.48
18	9-08-2017	LBDI CK#125518 REC'D @ CLRG	125518	600.00
19	11-08-2017	CHECK WITHDRAWAL 00125528- FLOYDA MORGAN	125528	4,000.00
20	11-08-2017	LBDI CK#125526 REC'D @ CLRG	125526	312.00
21	11-08-2017	LBDI CK#125525 REC'D @ CLRG	125525	1,446.64

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No:	Date	Description	CheckS	Amount US\$
22	14-08-2017	CHECK WITHDRAWAL 00125506-ALVIN JASK	125506	98.48
23	14-08-2017	CHECK WITHDRAWAL LEDGERHOOD J RENNIE	125532	3,426.00
24	14-08-2017	LBDI CK#125527 REC'D @ CLRG	125527	396.00
25	15-08-2017	CHEQUE CLEARING 0413030	125531	2,864.00
26	16-08-2017	CHEQUE CLEARING CK DEPO INFO HATIE WUREH HUNDER	125530	2,864.00
27	18-08-2017	LBDI CK# 125536 REC'D @ CLRG	125536	3,800.00
28	21-08-2017	LBDI CK# 125538REC'D @ CLRG	125538	800.00
29	22-08-2017	LBDI CK#125534 REC'D @ CLRG	125534	18,000.00
30	1-09-2017	CHECK WITHDRAWAL CK#125539 IFO KENNETH Y. AWADJIE	125539	576.00
31	5-09-2017	CHECK WITHDRAWAL TOM SAWYER /125540	125540	374.56
32	13-10-2017	LBDI CK#125543 REC'D @ CLRG	125543	3,412.00
33	6-12-2017	CHEQUE CLEARING 1 LBDI CK DEP	125547	5,000.00
34	8-12-2017	CHECK WITHDRAWAL KENNETH Y. AWADJIE#125544	125544	1,320.00
35	9-12-2017	CHEQUE CLEARING 1 LBDI CK DEP	125548	3,308.00
36	15-12-2017	CK#125546 RECD FRM CLRG	125546	500.00
37	22-12-2017	CK#125549 RECD FRM CLRG	125549	8,386.50
38	5-01-2018	ECO CK#809 RETD		45,000.00
39	12-01-2018	CHEQUE CLEARING 1 LBDI CK DEP	125552	10,234.00
40	12-01-2018	CHEQUE CLEARING CK 125551	125551	18,000.00
41	19-01-2018	CK#12555 RECD FRM CLRG	125555	5,457.37
42	9-03-2018	Total LBS February, 2018 ALLOWANCE		21,541.04
43	10-03-2018	CHECK WITHDRAWAL LBDI CK IFO JACKSON BARWULU	125558	3,000.00
44	26-03-2018	INTER BRANCH FUNDS TRANSFER	125562	35,000.00
45	29-03-2018	ACCOUNT TO ACCOUNT TRANSFER CK#125561 / REF#1311440 DEP	125561	10,234.00
46	2-04-2018	CHEQUE CLEARING LBDI CK00125563 FOR DEP	125563	5,461.50
47	3-04-2018	CHECK WITHDRAWAL CK ENCASHED INFO ELBRIDGE MATTHEWS	125569	85.00
48	3-04-2018	CHECK WITHDRAWAL CK ENCASHED IFO FLOYD A MORGAN	125573	374.56
49	9-04-2018	CHECK WITHDRAWAL CK ENCASHE DINFO ROBERT S QUIRE	125568	55.00
50	18-04-2018	CHEQUE CLEARING LBDI CK#125581 DEP IFO SUPER PETROLEUM	125581	10,290.36
51	24-05-2018	CHEQUE CLEARING LBDICK#125584 DEP IFO SUPER PETROLEUM	125584	682.00
Sub- Total				259,186.84

Annexure 1d: Payment without evidence of supporting document

ECOBANK ACCOUNT NUMBER 0011134726034501 – USD

No:	Date	Description	Checks	Amount US\$
1	03-07-2017	REF: 998SSS0171840002 CHEQUE CLEARING - OUTWARD LCY BG CHK513 PD IFO AUTO SPARE SERVICE		225.00
2	05-07-2017	REF: 004FTRQ171860006 FUNDS TRANSFER - A/C TO A/C CHK0540 DEP IFO BALAWALA INTER FOUN		1,401.00
3	06-07-2017	REF: 004CQWL171870038 CHEQUE WITHDRAWAL CASA CHEQ546 CHK PD IFO MANJOE JALLAH	546	136.36
4	06-07-2017	REF: 004CQWL171870041 CHEQUE WITHDRAWAL CASA CHEQ542 CHK PD IFO CHRISTOPHER R SELLEE	542	272.72
5	07-07-2017	REF: 004CQWL171880003 CHEQUE WITHDRAWAL CASA CHEQ301 CHK PD IFO TOGAR GIBSON	301	137.00
6	07-07-2017	REF: 001INCQ171880032 CHEQUE DEPOSIT - HSE CHEQUE CHK302 DEP IFO G. WIEFUEH ALFRED SAYEH ON SLP1660880	302	237.00
7	10-07-2017	REF: 998INFT171910049 ENCASHMENT FEE ON INCOMING FUNDS C628857OCP070517 TRF B/O CHINA CENTRAL TELEVISIONIRO /INV/17 IFO LIBERIA BROADCASTING SYSTEM		505.19
8	10-07-2017	REF: 005CQWL171910101 CHEQUE WITHDRAWAL CASA CHEQ 545 WITHDRAWAL IFO FERRICKS DAINSEE	545	163.63
9	11-07-2017	REF: 001MSCD171920008 MISCELLANEOUS CUSTOMER DEBIT BG CHK 544 PD IFO MORRIS BARYOGAR		136.36
10	12-07-2017	REF: 005CQWL171930019 CHEQUE WITHDRAWAL BG CHK 00000306 PD IFO CHUCKY P SMITH	00000306	330.00
11	12-07-2017	REF: 998KL07171930001 FUNDS TRANSFER - A/C TO A/C LIB BROADCASTING SYSTEM STAFF PAID JUN 2017		793.21
12	13-07-2017	REF: 011CQWL171940022 CHEQUE WITHDRAWAL BG CHK 324 PD IFO SAM W. GBORMIE	324	85.00
13	13-07-2017	REF: 011CQWL171940031 CHEQUE WITHDRAWAL CK 323 PD IFO THOMAS SAH	323	374.00
14	13-07-2017	REF: 010CQWL171940023 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL322 PD IFO FLOYD A MORGAN	322	374.00
15	14-07-2017	REF: 011CQWL171950014 CHEQUE WITHDRAWAL CK 315 PD IFO MORRIS S TARR	315	55.00
16	14-07-2017	REF: 011CQWL171950049 CHEQUE WITHDRAWAL BG CHK 332 PD IFO SATTI KEMOKAI	332	570.00

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No:	Date	Description	Checks	Amount US\$
17	18-07-2017	REF: 005CQWL171990002 CHEQUE WITHDRAWAL CASA CHEQ 317 WITHDRAWAL IFO ELBRIDGE B MATTHEW	317	85.00
18	18-07-2017	REF: 017CQWL171990002 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 319 PD IFO VARFLAY KAMARA	319	98.00
19	18-07-2017	REF: 011CQWL171990033 CHEQUE WITHDRAWAL CASA CHEQ316 PD IFO ROBERT QUIRE	316	55.00
20	18-07-2017	REF: 011CQWL171990042 CHEQUE WITHDRAWAL CK 325 PD IFO PAUL V MULBAH	325	60.00
21	20-07-2017	REF: 017CQWL172010073 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 340 PD IFO LEDGERHOOD J. RENNIE	340	255.00
22	21-07-2017	REF: 001CQWL172020006 CHEQUE WITHDRAWAL CASA CHEQ 341 WITHDRAWAL IFO JOSEPH WATSON	341	250.00
23	24-07-2017	REF: 011CQWL172050096 CHEQUE WITHDRAWAL BG CHK 350 PD IFO TEDDY JOHNSON	350	1,350.00
24	25-07-2017	REF: 017CQWL172060041 CHEQUE WITHDRAWAL CASA CHEQ0401 WITHDRAWAL IFO AMELIA BEYAN	0401	425.00
25	25-07-2017	REF: 005CQWL172060069 CHEQUE WITHDRAWAL BG CHK 00000349 PD IFO BORTFELDT LLYD	00000349	1,080.00
26	25-07-2017	REF: 001CQWL172060094 CHEQUE WITHDRAWAL CASA CHEQ 404 PD IFO AARON A KONNEH	404	135.00
27	25-07-2017	REF: 004CQWL172060045 CHEQUE WITHDRAWAL CASA CHEQ405 CHK PD IFO TOGAR M GIBSON	405	716.00
28	25-07-2017	REF: 001ATI0006459804 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 348 PD RAJ ENTERPRISE INC BR.	348	300.00
29	25-07-2017	REF : 001INCQ172060016 CHEQUE DEPOSIT - HSE CHEQUE BG CHK402 DEP IFO G WIEFUEH A SAYEH ON SLP5013720	402	200.00
30	27-07-2017	REF : 004FTRQ172080005 FUNDS TRANSFER - A/C TO A/C BG CHK406 DEP IFO CACTUS ENTERPRISE PP NO 5007754		100.00
31	27-07-2017	REF : 001ATI0006460056 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 346 PD JAYCEE INTERBIZ	346	152.00
32	28-07-2017	REF : 004CQWL172090001 CHEQUE WITHDRAWAL CASA CHEQ342 CHK PD IFO CHRISTOPHER K SELLEE	342	67.00
33	28-07-2017	REF : 005CQWL172090082 CHEQUE WITHDRAWAL CASA CHEQ 321 PD IFO STEVEN DORBOR	321	85.00
34	31-07-2017	REF : 002FTRQ172120023 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00785844 ON SLP 1664174 PD TO JETTY TRADING CORP PD BY LIBERIA BROADCASTING SYSTEM		288.00

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No:	Date	Description	Checks	Amount US\$
35	01-08-2017	REF : 017CQWL172130062 CHEQUE WITHDRAWAL CHK 326 PD IFO EDWIN WILLIAMS J.	326	244.00
36	02-08-2017	REF : 017INCQ172140033 CHEQUE DEPOSIT - HSE CHEQUE BG CHK 347 DEP IFO LIBRA SANITATION ON SP 1693357	347	100.00
37	04-08-2017	REF : 005CQWL172160001 CHEQUE WITHDRAWAL CASA CHEQ 408 WITHDRAWAL IFO DANIEL THOMAS	408	140.00
38	04-08-2017	REF : 003CQWL172160001 CHEQUE WITHDRAWAL BG CK409 PD IFO FREDRICK JACOBS	409	300.00
39	09-08-2017	REF : 002FTRQ172210017 FUNDS TRANSFER - A/C TO A/C CK NO 00785617 DEP IFO EAGLE ELECTRICAL ON SLP NO 1373923		117.00
40	09-08-2017	REF : 001ATI0006462317 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 421 PD HOT PEPPER NEWSPAPER	421	400.00
41	10-08-2017	REF : 001CQWL172220043 CHEQUE WITHDRAWAL CASA CHEQ 422 WITHDRAWAL IFO PATRICK HONNAH	422	2,864.32
42	10-08-2017	REF : 001CQWL172220056 CHEQUE WITHDRAWAL CASA CHEQ 423 PD IFO CHRISTOPHER K SELLEE	423	2,864.32
43	10-08-2017	REF : 998FT06172220010 CHEQUE CLEARING - INWARD FCY ELR CK420 PD IFO LIBSWU BOO LIBERIA BROADCASTING SYSTEM	420	300.00
44	11-08-2017	REF : 011CQWL172230012 CHEQUE WITHDRAWAL CASA CHEQ415 PD IFO SACKIE KOLLIE	415	90.00
45	11-08-2017	REF : 005CQWL172230052 CHEQUE WITHDRAWAL BG CHK 00000318 PD IFO ALVIN JASK	00000318	98.00
46	11-08-2017	REF : 004CQWL172230031 CHEQUE WITHDRAWAL CASA CHEQ419 CHK PD IFO TANNEH JOSIE NIMELY	419	92.00
47	17-08-2017	REF : 005FTRQ172290018 FUNDS TRANSFER - A/C TO A/C BG CHK426 DEP IFO AIR COTE DIVIORE ON SLP 1641225		70.00
48	18-08-2017	REF : 002FTRQ172300007 FUNDS TRANSFER - A/C TO A/C CK NO 00785627 DEP IFO EAGLE ELECTRICAL ON SLP NO 1890914		245.00
49	18-08-2017	REF : 011CQWL172300016 CHEQUE WITHDRAWAL CASA CHEQ429 PD IFO JONATHAN R WILLIE	429	188.00
50	22-08-2017	REF : 002FTRQ172340017 FUNDS TRANSFER - A/C TO A/C CK NO 00785634 DEP IFO EAGLE ELECTRICAL ON SLP NO 1890861		168.00
51	22-08-2017	REF : 002FTRQ172340018 FUNDS TRANSFER - A/C TO A/C CK NO 00785631 DEP IFO EAGLE ELECTRICAL ON SLP NO 1890912		180.00
52	22-08-2017	REF : 001ATI0006464378 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 435 PD BETA BROADCASTING ENGINE	435	200.00

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No:	Date	Description	Checks	Amount US\$
		& MED		
53	25-08-2017	REF : 002FTRQ172370009 FUNDS TRANSFER - A/C TO A/C CK NO 00785639 DEP IFO EAGLE ELECTRICAL ON SLP NO 1875371		208.00
54	29-08-2017	REF : 011CQWL172410004 CHEQUE WITHDRAWAL CK 449 PD IFO THOMAS SAAH	449	339.56
55	29-08-2017	REF : 010CQWL172410011 CHEQUE WITHDRAWAL CHK 448 PD IFO FLOYD A. MORGAN	448	374.56
56	29-08-2017	REF : 017INCQ172410012 CHEQUE DEPOSIT - HSE CHEQUE CHK 0443 DEP IFO LEDGERHOOD ON SLP 1902756	0443	3,426.64
57	29-08-2017	REF : 005CQWL172410046 CHEQUE WITHDRAWAL CASA CHEQ3454 WITHDRAWAL PD IFO ALVIN JASK	354	98.48
58	29-08-2017	REF : 005CHWL172410031 CASH WITHDRAWAL CASH WITHDRAWAL IFO ELBRIDGE MATTHEWS		70.00
59	30-08-2017	REF : 017CQWL172420002 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 361 PD IFO SATTAL. KEMOKAI	361	845.00
60	30-08-2017	REF : 005CQWL172420125 CHEQUE WITHDRAWAL CASA CHEQ 445 WITHDRAWAL IFO HATTIE WUREH HUNDER	445	2,864.32
61	30-08-2017	REF : 017FTRQ172420008 FUNDS TRANSFER - A/C TO A/C BG CHK 413 DEP IFO LIBERA SANITATION ON SP 1902894		100.00
62	30-08-2017	REF : 001ATI0006548528 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 360 PD IBL	360	895.07
63	31-08-2017	REF : 001CQWL172430010 CHEQUE WITHDRAWAL CASA CHEQ 444 PD IFO PATRICK HONNAH	444	2,864.32
64	31-08-2017	REF : 002MSCD172430008 MISCELLANEOUS CUSTOMER DEBIT BG CHK 442 PD IFO TOGAR M. GIBSON		780.00
65	31-08-2017	REF : 001CQWL172430022 CHEQUE WITHDRAWAL CASA CHEQ 447 PD IFO CHRISTOPHER K. SELLEE	447	2,864.32
66	31-08-2017	REF : 017CQWL172430045 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 446 PD IFO TEPENTY A. YOUNG	446	2,864.32
67	31-08-2017	REF : 001ATI0006548744 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 362 PD L B S	362	19,298.43
68	01-09-2017	REF : 011CQWL172440004 CHEQUE WITHDRAWAL CK 351 PD IFO MORRIS S TARR	351	55.00
69	01-09-2017	REF : 005MSCD172440002 MISCELLANEOUS CUSTOMER DEBIT BG CHK 00000366 PD IFO BORTFIELD LLOYD		1,080.00
70	01-09-2017	REF : 011CQWL172440013 CHEQUE WITHDRAWAL CK 352 PD IFO ROBERT S QUIRE	352	55.00
71	01-09-2017	REF : 017CQWL172440118 CHEQUE WITHDRAWAL	0364	

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No:	Date	Description	Checks	Amount US\$
		CHK 0364 PD IFO AMELIA BEYAN		425.00
72	04-09-2017	REF : 011CQWL172470050 CHEQUE WITHDRAWAL CK 356 PD IFO DECONTEE D WAKA	356	60.00
73	04-09-2017	REF : 998JW01172470001 FUNDS TRANSFER - A/C TO A/C BG DEBIT TO LBS ACCOUNT FOR ALLOWANCE AUG. 2017		758.21
74	04-09-2017	REF : 011CQWL172470055 CHEQUE WITHDRAWAL CASA CHEQ352 PD ROBERT S QUIRE	352	55.00
75	04-09-2017	REF : 001ATI0006549098 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 369 PD LIB COORDINATION MECHANISM SEC	369	1,320.00
76	05-09-2017	REF : 998INFT172480036 ENCASHMENT FEE ON INCOMING FUNDS C0072483611801 TRF B/O 1/France MEDIAS MONDEIRO 49 50 51 52 ISN 020262 OSN 036118 SSN 0251593/RFB/ 1943517/1 IFO LIBERIA BROADCASTING SYSTEM		539.42
77	05-09-2017	REF : 017INCQ172480004 CHEQUE DEPOSIT - HSE CHEQUE BG CHK 376 DEP IFO HERITAGE NEWSPAPER ON SP 1665568	376	500.00
78	05-09-2017	REF : 005CQWL172480076 CHEQUE WITHDRAWAL BG CHK358 PD IFO ERIC LEE WRIGHT	358	55.00
79	05-09-2017	REF : 005CQWL172480093 CHEQUE WITHDRAWAL BG CHK355 PD IFO VERNEY DIGGS	355	145.98
80	05-09-2017	REF : 998SS0172480002 CHEQUE CLEARING - INWARD FCY BG CHK367 PD IFO LIBSWU	367	2,205.00
81	06-09-2017	REF : 017CQWL172490032 CHEQUE WITHDRAWAL BG CHK 378 PD IFO SATTA L KEMOKAI	378	105.00
82	06-09-2017	REF : 005CQWL172490036 CHEQUE WITHDRAWAL BG CHK359 PD IFO BOIMA C TATLOR	359	55.00
83	06-09-2017	REF : 001ATI0006549375 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 375 PD JOHN BUILDING MATERIAL CENTER	375	160.00
84	08-09-2017	REF : 005FTRQ172510038 FUNDS TRANSFER - A/C TO A/C BG CHK382 DEP IFO LEDGERHOOD J RENNIE ON SLP 1749725		6,426.00
85	08-09-2017	REF : 001ATI0006555181 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 380 PD FIRST STATE COMMUNICATIONS LTD	380	455.00
86	11-09-2017	REF : 002FTRQ172540003 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00785879 ON SLP 1886444 PD TO EAGLE ELECTRICAL CORP PD BY LIBERIA BROADCASTING SYSTEM		75.00
87	11-09-2017	REF : 002FTRQ172540019 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00785883 ON SLP 1886606 PD TO EAGLE ELECTRICAL CORP PD BY LIBERIA BROADCASTING SYSTEM		340.00
88	12-09-2017	REF : 998INFT172550086 ENCASHMENT FEE ON		

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No:	Date	Description	Checks	Amount US\$
		INCOMING FUNDS C0072554686301 TRF B/O THE CARPENTER"" S CHURCH.IRO PAYMENT FOR GOOD AND SERVICES ISN 025792 OSN 046863 SSN 0305315 IFO LIBERIA BROADCASTING SYSTEM		155.82
89	13-09-2017	REF : 001ATI0006555976 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 432 PD PREMIUN INC	432	420.00
90	14-09-2017	REF : C21CQWL172570005 CHEQUE WITHDRAWAL CHK385 PD TOM B SAWYER	385	750.00
91	14-09-2017	REF : 001INCQ172570018 CHEQUE DEPOSIT - HSE CHEQUE CHK372 DEP IFO LIBRA SANITATION ON SLP1868876	372	100.00
92	14-09-2017	REF : 017FTRQ172570012 FUNDS TRANSFER - A/C TO A/C WHT PMT IFO GRA BOO LBS TIN NO 500107555		2,494.00
93	15-09-2017	REF : 017CQWL172580002 CHEQUE WITHDRAWAL BG CHK 388 PD IFO SATTA L KEMOKAI	388	100.00
94	15-09-2017	REF : 011CQWL172580067 CHEQUE WITHDRAWAL BG CHK 387 PD IFO JONATHAN R. WILLIE	387	187.00
95	15-09-2017	REF : 010FTRQ172580005 FUNDS TRANSFER - A/C TO A/C BG CHK373 DEP IFO SPECTRUM PRINT INC ON SP NO 1775082		200.00
96	15-09-2017	REF : 004CQWL172580031 CHEQUE WITHDRAWAL CASA CHEQ395 CHK PDIFO CHARLESETTA MILLER	395	2,500.00
97	18-09-2017	REF : 001CQWL172610056 CHEQUE WITHDRAWAL CASA CHEQ 386 PD IFO BERNARD A WARITAY	386	600.00
98	18-09-2017	REF : 005FTRQ172610055 FUNDS TRANSFER - A/C TO A/C BG CHK394 DEP IFO JOS TRAVEL ON SLP 1788990		1,556.00
99	18-09-2017	REF : 001ATI0006556705 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 389 PD MATTAR TRADING	389	1,519.00
100	18-09-2017	REF : 001ATI0006556733 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 391 PD GESCO	391	525.00
101	19-09-2017	REF : 017CQWL172620017 CHEQUE WITHDRAWAL BG CHK 390 PD IFO SATTA L KEMOKAI	390	209.00
102	19-09-2017	REF : C01INCQ172620007 CHEQUE DEPOSIT - HSE CHEQUE BG CHK 392 IFO ORANGE LIBERIA BROADCASTING SYSTEM ON SLIP 5034669 DTD 09/19/2017	392	100.00
103	21-09-2017	REF : 017CQWL172640051 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 353 PD IFO VARFLAY KAMARA	353	98.48
104	22-09-2017	REF : 010CQWL172650017 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL398 PD IFO FLOYD A MORGAN	398	374.56
105	22-09-2017	REF : 017CQWL172650094 CHEQUE WITHDRAWAL BG CHK 457 PD IFO SATTA L KEMOKAI	457	1,100.00

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No:	Date	Description	Checks	Amount US\$
106	25-09-2017	REF : 005CQWL172680041 CHEQUE WITHDRAWAL BG CHK 00000399 PD IFO VARNEY DIGGS	00000399	145.98
107	25-09-2017	REF : 017FTRQ172680006 FUNDS TRANSFER - A/C TO A/C BG CHK 460 DEP IFO J MART ON SP 5026941		288.75
108	25-09-2017	REF : 002CQWL172680030 CHEQUE WITHDRAWAL BG CHK 465 PD IFO JACOB PARLEY	465	350.00
109	25-09-2017	REF : 001CQWL172680125 CHEQUE WITHDRAWAL CASA CHEQ 466 PD IFO SORBOR GEORGE	466	500.00
110	25-09-2017	REF : 001ATI0006557831 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 461 PD LIBSWU	461	1,150.00
111	26-09-2017	REF : 011CQWL172690005 CHEQUE WITHDRAWAL CK 452 PD IFO MORRIS S TARR	452	55.00
112	26-09-2017	REF : 011CQWL172690023 CHEQUE WITHDRAWAL CASA CHEQ 454 PD IFO ERIC LEE WRIGHT	454	55.00
113	26-09-2017	REF : 001ATI0006558090 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 463 PD LBS	463	6,000.00
114	27-09-2017	REF : 001TVAH172700020 FUNDS TRANSFER - A/C TO A/C BG CHK 471 PD IFO AMELIA B BEYAN		425.00
115	28-09-2017	REF : 017CQWL172710013 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 470 PD IFO YEMI S. WILLIAMS	470	1,000.00
116	02-10-2017	REF : 004CQWL172750002 CHEQUE WITHDRAWAL CASA CHEQ489 CHK PD IFO BORTFELDT LLOYD	489	1,080.00
117	02-10-2017	REF : 004CQWL172750047 CHEQUE WITHDRAWAL CASA CHEQ482 CHK PD IFO KEKURA KAMARA	482	2,160.00
118	02-10-2017	REF : 017CQWL172750137 CHEQUE WITHDRAWAL BG CHK 0000478 PD IFO TEPENTY A YOUNG	0000478	2,864.32
119	02-10-2017	REF : 017CQWL172750158 CHEQUE WITHDRAWAL BG CHK479 PD IFO CHRISTOPHER K SELLEE	479	2,864.32
120	02-10-2017	REF : 001INCQ172750021 CHEQUE DEPOSIT - HSE CHEQUE CHK488 DEP IFO CORNELIUS B RUSS ON SLP1902727	488	1,558.00
121	02-10-2017	REF : 017CQWL172750226 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 477 PD IFO HATTIE WUREH HUNDER	477	2,864.32
122	02-10-2017	REF : 017AWI2172750027 FUNDS TRANSFER - A/C TO A/C WHT PMT IFO GRA BOO LIB BROADCASTING SYSTEM TIN NO 500107555		952.21
123	04-10-2017	REF : 011CQWL172770035 CHEQUE WITHDRAWAL CASA CHEQ 486 PD IFO SIMEON GOEDEE	486	500.00
124	04-10-2017	REF : 017FTRQ172770011 FUNDS TRANSFER - A/C TO A/C BG CHK397 DEP IFO EHS ON SL 1861926		275.00
125	04-10-2017	REF : C01INCQ172770029 CHEQUE DEPOSIT - HSE CHEQUE BG CHK 467 IFO CACTUS MOTORS DEP BY	467	1,345.00

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No:	Date	Description	Checks	Amount US\$
		LIBERIA BROADCASTING SYSTEM ON SLIP 1884384 DTD 04/10/2017		
126	05-10-2017	REF : 017AWI2172780001 FUNDS TRANSFER - A/C TO A/C WHT PMT IFO GRA BOO LIBERIA BROADCASTING SYSTEM TIN NO 500107555		130.00
127	05-10-2017	REF : 001CSTF172780030 COMMISSION ON OUTWARD TRANSFER FORE TRF IFO S C M S INC. BO LIBERIA BROADCASTING SYSTEM		50.00
128	05-10-2017	REF : 017MSCD172780005 MISCELLANEOUS CUSTOMER DEBIT BG CHK 553 PD IFO SORBOR GEORGE		2,200.00
129	05-10-2017	REF : 001ATI0006562257 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 492 PD LIB COORDINATION MECHANISM SEC	492	1,000.00
130	09-10-2017	REF : 017MSCD172820012 MISCELLANEOUS CUSTOMER DEBIT BG CHK 558 PD IFO FIDEL JOHNS		2,230.00
131	09-10-2017	REF : 002FTRQ172820041 FUNDS TRANSFER - A/C TO A/C CK NO 00780502 DEP IFO EAGLE ELECTRICAL ON SLP NO 1901491		105.00
132	16-10-2017	REF : 002FTRQ172890007 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00780506 ON SLP 1901902 PD TO EAGLE ELECTRICAL CORP PD BY LIB BROADCASTING SYSTEM		63.00
133	19-10-2017	REF : 001MSCD172920010 MISCELLANEOUS CUSTOMER DEBIT BG CHK 564 PD IFO AMELIA B BEYAN		425.00
134	20-10-2017	REF : 002MSCD172930001 MISCELLANEOUS CUSTOMER DEBIT BG CHK 571 PD IFO TOGAR GURSON		1,560.00
135	20-10-2017	REF : 004FTRQ172930004 FUNDS TRANSFER - A/C TO A/C BG CHK561 DEP IFO AUTO SPAREG GARAGE SP NO 5027840		1,435.00
136	20-10-2017	REF: 001CQWL172930055 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL IFO G WIEFUEH A SAYEH CK 573	574	554.00
137	20-10-2017	REF: 001CQWL172930059 CHEQUE WITHDRAWAL CASA CHEQ 580 WITHDRAWAL IFO ELBRIDGE MATTHEWS	580	85.00
138	23-10-2017	REF: 001MSCD172960001 MISCELLANEOUS CUSTOMER DEBIT BG CHK 780531 PD IFO VARNEY DIGGS		145.98
139	23-10-2017	REF: 001TVA1172960009 FUNDS TRANSFER - A/C		

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No:	Date	Description	Checks	Amount US\$
		TO A/C BG CHK 587 PD IFO ARTHUR T Y DOUGLAS JR		300.00
140	23-10-2017	REF: 001CQWL172960144 CHEQUE WITHDRAWAL BG CHK583 PD IFO ERIC LEE WRIGHT	583	55.00
141	23-10-2017	REF: 001INCQ172960028 CHEQUE DEPOSIT - HSE CHEQUE BG CHK589 DEP IFO AIR COTE D'IVOIRE ON SL1873844 BOO LBS	589	697.00
142	24-10-2017	REF: 011MSCD172970002 MISCELLANEOUS CUSTOMER DEBIT BG CHK 586 PD IFO MORRIS TARR S.		55.00
143	24-10-2017	REF: 001FTRQ172970023 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LIBERIA BROADCASTING SYSTEM		12,000.00
144	25-10-2017	REF: 998SSS8172980042 CHEQUE CLEARING - INWARD FCY BG CHK570 PD IFO ARIK	570	774.00
145	26-10-2017	REF: 001FTRQ172990052 FUNDS TRANSFER - A/C TO A/C BG CHK593 DEP IFO CITY BUILDERS ON SL1869312 BOO LBS		130.00
146	26-10-2017	REF: 001FTRQ172990053 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LIBERIA BROADCASTING SYSTEM		8,300.00
147	27-10-2017	REF: 998EXN4173000049 CHEQUE CLEARING - OUTWARD LCY IBL-578-11134726034501- INWARD CHECKS-IB		930.07
148	27-10-2017	REF: 002FTRQ173000022 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00780542 ON SLP 1878991 PD TO EAGLE ELETRICAL CORP P DBY LIBERIA BROADCASTING SYSTEM		141.00
149	27-10-2017	REF: 002FTRQ173000023 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00780524 ON SLP 1878992 PD TO EAGLE ELECTRICAL CORP PD BY LIBERIA BROADCASTING SYSTEM		213.00
150	27-10-2017	REF: 017FTRQ173000015 FUNDS TRANSFER - A/C TO A/C CHK 600 DEP IFO SUPER PETROLEUM ON SP 1873626		182.00
151	27-10-2017	REF: 017FTRQ173000023 FUNDS TRANSFER - A/C TO A/C BG CHK 591 DEP IFO LIBRA SANITATION BY GEORGE ON SL 5050748		100.00
152	31-10-2017	REF: 001CQWL173040044 CHEQUE WITHDRAWAL CASA CHEQ 105 PD IFO DANIEL ANKRAH	105	1,700.00
153	01-11-2017	REF: 998GG00173050012 CHEQUE CLEARING - INWARD FCY BG CHK/107 PD IFO RAJ ENTERPRISE	107	1,320.00
154	03-11-2017	REF: 998INFT173070015 ENCASHMENT FEE ON INCOMING FUNDS C0073055133701 TRF B/O THE CARPENTER"" S CHURCH.IRO PAYMENT FOR GOOD AND SERVICES ISN 026160		21.42

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No:	Date	Description	Checks	Amount US\$
		OSN 051337 SSN 0333946 IFO LIBERIA BROADCASTING SYSTEM		
155	03-11-2017	REF: 010FTRQ173070008 FUNDS TRANSFER - A/C TO A/C CHK 108 DEP MAKE THINGS HAPPEN INC ON SLIP 1705161		1,200.00
156	06-11-2017	REF: 004FTRQ173100001 FUNDS TRANSFER - A/C TO A/C CHK119 PD IFO BALAWALA FOUNDATION		1,080.00
157	17-11-2017	REF: 001CQWL173210047 CHEQUE WITHDRAWAL BG CHK128 PD IFO CORNELIUS RUSS	128	1,406.58
158	17-11-2017	REF: 017CQWL173210069 CHEQUE WITHDRAWAL CHK 131 PD IFO AMELIA B BEYAN	131	150.00
159	21-11-2017	REF: 001CQWL173250087 CHEQUE WITHDRAWAL CASA CHEQ 141 WITHDRAWAL IFO SAM W GBORMIE	141	3,900.00
160	23-11-2017	REF: 004FTRQ173270001 FUNDS TRANSFER - A/C TO A/C BG K137 DEP IFO CACTUS ENTERPRISE BOO LIBERIA BROAD CASTING SYSTEM ON SL 1872634		315.00
161	01-12-2017	REF: 004CQWL173350073 CHEQUE WITHDRAWAL CASA CHEQ761 CHK PD IFO CHRISTOPHER K SELEE	761	2,864.32
162	04-12-2017	REF: 001FTRQ173380026 FUNDS TRANSFER - A/C TO A/C CHK757 DEP IFO LEDGERHOOD J RENNIE ON SLP1881573		3,426.64
163	04-12-2017	REF : 001CQWL173380072 CHEQUE WITHDRAWAL CASA CHEQ 758 WITHDRAWAL IFO PATRICK HONNAH	758	2,864.32
164	04-12-2017	REF : 017CQWL173380182 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 760 PD IFO TEPENTY A YOUNG	760	2,864.32
165	05-12-2017	REF : 001CQWL173390016 CHEQUE WITHDRAWAL BG CHK759 PD IFO HATTIE W HUNDER	759	2,864.32
166	05-12-2017	REF : C01INCQ173390001 CHEQUE DEPOSIT - HSE CHEQUE BG CHK 762 IFO DHL DEP BY LIBERIA BROADCASTING SYSTEM ON SLIP 5079424 DTD 12/05/2017	762	130.00
167	06-12-2017	REF : 001ATI0006615194 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 764 PD LIB COORDINATION MECHANISM SEC	764	1,320.00
168	07-12-2017	REF : 002FTRQ173410007 FUNDS TRANSFER - A/C TO A/C CK NO 00905018 DEP IFO EXCLUSIVE SUPER ON SLP NO 5073135		400.00
169	08-12-2017	REF : C01INCQ173420002 CHEQUE DEPOSIT - HSE CHEQUE BG CK0767 DEP IFO DHL BY LIBERIA BROADCASTING SYSTEM SLIP 5018503 DTD 12/08/17	0767	130.00
170	11-12-2017	REF : 001ATI0006615988 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 801 PD LIB BROADCASTING SYSTEM	801	6,820.00

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No:	Date	Description	Checks	Amount US\$
171	15-12-2017	REF : C01INCQ173490009 CHEQUE DEPOSIT - HSE CHEQUE BG CHK 770 IFO ORANGE DEP BY LIBERIA BROADCASTING SYSTEM ON SLIP 5075770 DTD 12/15/2017	770	100.00
172	18-12-2017	REF : 998JTT1173520006 CHEQUE CLEARING - INWARD FCY BG CHK769 PD IFO JACKSON BARWULU	769	100.00
173	19-12-2017	REF : 017CQWL173530066 CHEQUE WITHDRAWAL CHK 788 PD IFO AMELIA B. BEYAN	788	425.00
174	22-12-2017	REF : 001ATI0006646529 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 794 PD LIBERIA BROADCASTING SYSTEM	794	9,805.00
175	28-12-2017	REF : 998INFT173620267 ENCASHMENT FEE ON INCOMING FUNDS C215227OCP122617 TRF B/O CHINA CENTRAL TELEVISIONIRO INV 18 IFO LIBERIA BROADCASTING SYSTEM		505.19
176	08-01-2018	REF : 001FTRQ180080004 FUNDS TRANSFER - A/C TO A/C CHK799 DEP IFO GOD BLESS WALLACE AUTO PARTS ON SLP1881413		442.00
177	08-01-2018	REF : 017CQWL180080206 CHEQUE WITHDRAWAL BG CHK 00000804 PD IFO TEPENTY A YOUNG	00000804	2,864.32
178	08-01-2018	REF : 004CQWL180080074 CHEQUE WITHDRAWAL CASA CHEQ805 CHK PD IFO CHRISTOPHER K SELLEE	805	2,864.32
179	09-01-2018	REF : 001CQWL180090020 CHEQUE WITHDRAWAL CASA CHEQ 802 WITHDRAWAL IFO PATRICK HONNAH	802	2,864.32
180	09-01-2018	REF : 011CQWL180090043 CHEQUE WITHDRAWAL BG CHK 779 PD IFO WATTA KOLLIE	779	165.00
181	10-01-2018	REF : 017FTRQ180100014 FUNDS TRANSFER - A/C TO A/C BG CHK 800 DEP IFO LEDGERHOOD J RENNIE ON SP 1881238		3,426.64
182	12-01-2018	REF : 010CQWL180120018 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL819 PD IFO FLOYD A MORGAN	819	2,000.00
183	15-01-2018	REF : 001ATI0006943149 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 815 PD LBS	815	46,000.00
184	16-01-2018	REF : 998GG00180160006 CHEQUE CLEARING - INWARD FCY BG CHK/803 PD IFO HATTIE WUREH HUNTER	803	2,864.32
185	16-01-2018	REF : 017CQWL180160001 CHEQUE WITHDRAWAL BG CHK 822 PD IFO SATTI KEMOKAI	822	150.00
186	16-01-2018	REF : 998GG02180160001 CHEQUE CLEARING - OUTWARD LCY BG CHK/ 808 PD IFO LIBERIA BROADING CASTING SYSTEM	808	45,000.00

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No:	Date	Description	Checks	Amount US\$
187	18-01-2018	REF : 004CQWL180180038 CHEQUE WITHDRAWAL BG CHK 821 PD IFO KEKURA KAMARA	821	200.00
188	19-01-2018	REF : 001CQWL180190019 CHEQUE WITHDRAWAL CASA CHEQ 827 PD IFO THOMAS HOWBOTT	827	480.00
189	19-01-2018	REF : 010FTRQ180190002 FUNDS TRANSFER - A/C TO A/C BG CHK826 DEP IFO SPECTRUM PRINT INC ON SP NO 5062143		560.00
190	24-01-2018	REF : 017CQWL180240072 CHEQUE WITHDRAWAL BG CHK 824 PD IFO SATTAL KEMOKAI	824	150.00
191	24-01-2018	REF : 001ATI0007086810 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 829 PD FREEMAN & FREEMAN INC	829	135.00
192	16-02-2018	REF : 004FTRQ180470003 FUNDS TRANSFER - A/C TO A/C BG CK830 DEP IFO TECHNO IT BOO LIBERIA BROADCASTING SYSTEM ON SL 5038195		160.00
193	23-02-2018	REF : 004CQWL180540034 CHEQUE WITHDRAWAL BG CHK 833 PAID IFO BORFELDT LLOYD	833	1,080.00
194	26-02-2018	REF : 002FTRQ180570018 FUNDS TRANSFER - A/C TO A/C CK NO 00905084 DEP IFO TOGAR M GIBSON ON SLP NO 5084181		900.00
195	26-02-2018	REF : 017CQWL180570056 CHEQUE WITHDRAWAL BG CHK 00000835 PD IFO G WIEFUEH SAYEH	0000835	450.00
196	27-02-2018	REF : 011CQWL180580056 CHEQUE WITHDRAWAL CASA CHEQ 836 PD IFO HARRIET T. PAYE	836	50.00
197	01-03-2018	REF : 001ATI0007613430 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 838 PD REFRIGERATION GENERAL ELECT WO	838	880.00
198	02-03-2018	REF : 017INCQ180610013 CHEQUE DEPOSIT - HSE CHEQUE CHK 846 DEP IFO SUPER PETROLEUM ON SP 5086012	846	348.00
199	02-03-2018	REF : 017CQWL180610172 CHEQUE WITHDRAWAL BG CHK 00000845 PD IFO TOM SAWYER	00000845	320.00
200	02-03-2018	REF : 001ATI0007632066 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 839 PD MATTAR TRADING	839	1,909.75
201	05-03-2018	REF : 001TK03180640001 FUNDS TRANSFER - A/C TO A/C BG CHK 841 DEP IFOM SINKOR GENERAL AUTO MECHINIS ON SLP5022894		600.00
202	05-03-2018	REF : 001TK03180640003 FUNDS TRANSFER - A/C TO A/C BG CHK841 DEP IFO SINKOR GEN AUTO MECHANIC ON SLP5022894		600.00
203	05-03-2018	REF : 001ATI0007675999 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 848 PD BEATRICE INTERIOR DECORATION	848	200.00
204	07-03-2018	REF : 011CQWL180660035 CHEQUE WITHDRAWAL CASA CHEQ 849 PD IFO	849	1,127.50

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No:	Date	Description	Checks	Amount US\$
		J. MOMO BROWN		
205	07-03-2018	REF : 001ATI0007708554 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 844 PD SWIFT LOGISTICS SERVICES	844	1,475.00
206	07-03-2018	REF : 001CQWL180660129 CHEQUE WITHDRAWAL CASA CHEQ 857 PD IFO BOIMA J.V. BOIMA	857	2,864.32
207	08-03-2018	REF : 001CQWL180670027 CHEQUE WITHDRAWAL BG CHK851 PD IFO PATRICK HONNAH	851	2,864.32
208	08-03-2018	REF : 001CQWL180670060 CHEQUE WITHDRAWAL CASA CHEQ 855 PD IFO TETEE FUKAH GEBRO	855	2,864.32
209	08-03-2018	REF : 001CQWL180670062 CHEQUE WITHDRAWAL CASA CHEQ 856 PD IFO ESTELLE LIBERTY- KEMOH	856	2,864.32
210	08-03-2018	REF : 001INCQ180670019 CHEQUE DEPOSIT - HSE CHEQUE BG CHK850 DEP IFO LEDGERHOOD J.RENNIE ON SL5059445 BOO LBS	850	3,426.64
211	08-03-2018	REF : 004CQWL180670044 CHEQUE WITHDRAWAL BG CHK 854 PD IFO CHRISTOPHER K SELLE	854	2,864.32
212	08-03-2018	REF : 001ATI0007725270 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 859 PD IBLL	859	1,174.80
213	09-03-2018	REF : 017CQWL180680015 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 831 PD IFO JACKSON BARWULU	831	540.00
214	09-03-2018	REF : 017CQWL180680017 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK 870 PD IFO JACKSON BARWULU	870	835.00
215	09-03-2018	REF : 001CQWL180680009 CHEQUE WITHDRAWAL CASA CHEQ863 WITHDRAWAL IFO ELBRIDGE MATTHEWS	863	65.00
216	09-03-2018	REF : 001ATI0007739440 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 871 PD LIBERIA BROADCASTING SYSTEM	871	21,541.04
217	09-03-2018	REF : 001CQWL180680125 CHEQUE WITHDRAWAL BG CHK873 PD IFO BORTFELD LLOYD	873	1,080.00
218	12-03-2018	REF : 001CQWL180710061 CHEQUE WITHDRAWAL CASA CHEQ 876 WITHDRAWAL IFO J MOMO BROWN	876	454.00
219	12-03-2018	REF : 001CQWL180710061 CHEQUE WITHDRAWAL CASA CHEQ 876 WITHDRAWAL IFO J MOMO BROWN	876	(454.00)
220	12-03-2018	REF : 011CQWL180710082 CHEQUE WITHDRAWAL CASA CHEQ867 PD IFO CYRUS R. MILLER	867	60.00
221	12-03-2018	REF : 001ATI0007785324 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 852 PD HATTIE W. HUNDER	852	2,864.32

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No:	Date	Description	Checks	Amount US\$
222	13-03-2018	REF : 001CQWL180720005 CHEQUE WITHDRAWAL CASA CHEQ 876 WITHDRAWAL IFO J MOMO BROWN	876	454.00
223	13-03-2018	REF : 001CQWL180720010 CHEQUE WITHDRAWAL CASA CHEQ 866 WITHDRAWAL FO STARR S KOLENKY	866	60.00
224	13-03-2018	REF : 017CQWL180720035 CHEQUE WITHDRAWAL CASA CHEQ 879 WITHDRAWAL IFO ALBERT SWEN	879	108.00
225	13-03-2018	REF : 017CQWL180720059 CHEQUE WITHDRAWAL CHK 878 PD IFO AMELIA B. BEYAN	878	100.00
226	13-03-2018	REF : 011FTRQ180720007 FUNDS TRANSFER - A/C TO A/C CHK853 DEP IFO TEPENTY A. YOUNG ON SL 1858058		2,864.32
227	13-03-2018	REF : 998JTE2180720003 CHEQUE CLEARING - OUTWARD LCY BG CHK852 PD IFO HATTIE WUREH HUNDER	852	2,864.32
228	19-03-2018	REF : 001CQWL180780023 CHEQUE WITHDRAWAL CASA CHEQ 864 WITHDRAWAL IFO BAI BARRETT	864	85.00
229	19-03-2018	REF : 001CQWL180780095 CHEQUE WITHDRAWAL CASA CHEQ 872 PD IFO ESTELLE LIBERTY KEMOH	872	295.00
230	19-03-2018	REF : 001AC35180780033 FUNDS TRANSFER - A/C TO A/C CK 416 DEP IFO CITY BUILDERS BY LIBERIA BROADCASTING SYSTEM ON SLIP 5109096		186.00
231	20-03-2018	REF : C21CQWL180790006 CHEQUE WITHDRAWAL CHK874 PD HARRIET T PAYE	874	50.00
232	23-03-2018	REF : 001INCQ180820001 CHEQUE DEPOSIT - HSE CHEQUE BG CHK884 DEP IFO GOD BLESS WALLACE AUTO PARTS ON SL5087680 BOO LBS	884	650.00
233	23-03-2018	REF : 001CQWL180820020 CHEQUE WITHDRAWAL CASA CHEQ 865 PD IFOP ANTHONY N. WILLIAMS	865	85.00
234	26-03-2018	REF : 002FTRQ180850001 FUNDS TRANSFER - A/C TO A/C BG CHK 832 DEP IFO LIBERTY TRADING COMP ON SL 5082712		595.00
235	26-03-2018	REF : 002FTRQ180850003 FUNDS TRANSFER - A/C TO A/C BG CHK 885 DEP IFO EAGLE ELECTRICAL CORP ON SL 1743664		188.00
236	26-03-2018	REF : 004FTRQ180850010 FUNDS TRANSFER - A/C TO A/C CHK883 DEPT IFO RAZZOUK BROTHERS TRADING CORP. ON SLP 5116981		215.00
237	29-03-2018	REF : 998SSS5180880009 CHEQUE CLEARING - INWARD FCY BG CHK891 PD IFO LIB BROADCASTING SYSTEM	891	10,000.00
238	29-03-2018	REF : 998GG01180880033 CHEQUE CLEARING - OUTWARD LCY BG CHK/ 886 PD IFO FERIGER GENERAL ELECT	886	500.00

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No:	Date	Description	Checks	Amount US\$
239	29-03-2018	REF : 998LBV1180880012 CHEQUE CLEARING - OUTWARD LCY ELR CLR CHK 882 PD REFRIGERATION GENERAL ELECT WORKSHOP		200.00
240	29-03-2018	REF : 011FAT8180880011 CASH WITHDRAWAL CHK893 PD IFO KESSELY DORBOR		300.00
241	30-03-2018	REF : 001AC22180890013 FUNDS TRANSFER - A/C TO A/C CK 895 DEP IFO GRAPHITECK MEDIA BY LIBERIA BROADCASTING SYSTEM		450.00
242	02-04-2018	REF : 017RUE2180920062 FUNDS TRANSFER - A/C TO A/C BG CHK 898 PD IFO JACKSON BAWULU		500.00
243	09-04-2018	REF : 001AC36180990015 FUNDS TRANSFER - A/C TO A/C CK 954 DEP IFO MUTUAL BENEFIT ASSURANCE BY LIBERIA BROADCASTING SYSTEM		3,637.00
244	09-04-2018	REF : 001NA08180990003 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LIBERIA BROADCASTING SYSTEM		30,000.00
245	16-04-2018	REF : 002FTRQ181060012 FUNDS TRANSFER - A/C TO A/C CK NO 00905214 DEP IFO EXCLUSIVE SUPER STORE ON SLP NO 5090846		325.00
246	16-04-2018	REF : 002FTRQ181060014 FUNDS TRANSFER - A/C TO A/C CK NO 00905214 DEP IFO EXCLUSIVE ON SLP NO 5090846		325.00
247	20-04-2018	REF : 001ATI0008073494 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 986 PD LBS	986	21,976.97
248	23-04-2018	REF : 001ATI0008113991 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 992 PD MATTAR TRADING COMP	992	75.00
249	26-04-2018	REF : 017MSCD181160026 MISCELLANEOUS CUSTOMER DEBIT BG CHK 000015025 PD IFO MICHEAL D WEAH		200.00
250	26-04-2018	REF : 998JTE1181160001 CHEQUE CLEARING - INWARD FCY BG CHK995 PD IFO PRESIDENTIAL SPECIAL CHARITY PROGRAM	995	1,250.00
251	30-04-2018	REF : 998JTE4181200016 CHEQUE CLEARING - OUTWARD LCY BG CHK1501 PD IFO ARIK AIR	1501	350.00
252	01-05-2018	REF : 004A001181210013 FUNDS TRANSFER - A/C TO A/C BG CHK1512 DEPT IFO SORBOR GEORGE ON SLP 1865166		5,000.00
253	16-05-2018	REF : 001MSCD181360068 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1529 PD IFO SARINNA LAWAH		145.98
254	17-05-2018	REF : 002FTRQ181370006 FUNDS TRANSFER - A/C TO A/C BG CHEQ DEP ON CK 00990144 ON SLP 0096053 PD TO SAHARA INTL PD BY LIBERIA BROADCASTING SYSTEM		450.00
255	18-05-2018	REF : 998JTE3181380014 CHEQUE CLEARING - OUTWARD LCY BG CHK1545 PD IFO INT'L BANK LIB	1545	990.07

No:	Date	Description	Checks	Amount US\$
		LTD		
256	21-05-2018	REF : C01FTRQ181410017 FUNDS TRANSFER - A/C TO A/C CK1516 DEP BY LIBERIA BROADCASTING SYSTEM IFO CICA MOTORS ON SLIP 55540 DTD 18/5/18		5,000.00
257	28-05-2018	REF : 011MSCD181480013 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1256 PD IFO DAVE FOKONYULU		100.00
258	04-06-2018	REF : 017MSCD181550125 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1290 PD IFO SATTA L KEMOKAI		990.00
259	06-06-2018	REF : 004MSCD181570005 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1285 PD IFO SAMUEL PERGUARD		85.00
260	06-06-2018	REF : 001KSK1181570004 FUNDS TRANSFER - A/C TO A/C BG CHK 993194 PD IFO ESTELLE LIBERTY-KEMOH		2,864.32
261	06-06-2018	REF : 998GG01181570005 CHEQUE CLEARING - OUTWARD LCY BG CHK/ 1253 PD IFO J P EXPRESS PRINTERS	1253	100.00
262	07-06-2018	REF : 001MSCD181580001 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1281 PD IFO ELBRIDGE MATTHEWS		85.00
263	07-06-2018	REF : 001ATI0008947132 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 1292 PD LBS	1292	21,851.44
264	08-06-2018	REF : 011MSCD181590008 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1283 PD IFO AMANDA M. YARSIAH		98.48
265	08-06-2018	REF : 017MSCD181590092 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1302 PD IFO SATTA L KEMOKAI		700.00
266	11-06-2018	REF : 017MSCD181620059 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1303 PD IFO SATTA L KEMOKAI		300.00
267	11-06-2018	REF : 001MSCD181620056 MISCELLANEOUS CUSTOMER DEBIT BG CHK1289 PD IFO EMMANUEL C GEROGE		60.00
268	11-06-2018	REF : 017MSCD181620074 MISCELLANEOUS CUSTOMER DEBIT BG CHK 00001287 PD IFO SAMUEL KARGBO		55.00
269	13-06-2018	REF : 001FTRQ181640002 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LIBERIA BROADCASTING SYSTEM		9,000.00
270	18-06-2018	REF : 001ATI0009163212 CHEQUE CLEARING - INWARD FCY ELR CHQ.NO.: 1284 PD CECELIA G. CLARKE	1284	98.48

No:	Date	Description	Checks	Amount US\$
271	19-06-2018	REF : 004MSCD181700010 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1307 PD IFO ALLIANCE FOR CHILDREN		100.00
272	19-06-2018	REF : 004MSCD181700010 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1307 PD IFO ALLIANCE FOR CHILDREN		(100.00)
273	20-06-2018	REF : 001MSCD181710038 MISCELLANEOUS CUSTOMER DEBIT BG CHK1282 PD IFO ZOQUAY BESLOW KONNEH		98.48
274	20-06-2018	REF : 017MSCD181710033 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1316 PD IFO SATTA L KEMOKAI		100.00
275	21-06-2018	REF : 001MSCD181720045 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1314 PD IFO MICHAEL MCQUAIN		57.00
276	22-06-2018	REF : 001MSCD181730056 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1317 PD IFO LEDGERHOOD J RENNIE		990.00
277	25-06-2018	REF : 001MSCD181760001 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1286 PD IFO VICTORIA M. PAYE		55.00
278	28-06-2018	REF : 001MSCD181790020 MISCELLANEOUS CUSTOMER DEBIT BG CHK 1318 PD IFO AMELIA B BEYAN		1,000.00
Sub-Total				487,251.09

Annexure 1e: Payment without evidence of supporting document

ECOBANK ACCOUNT NUMBER 0013174717270301 – USD

No :	Date	Description	Reference	Amount US\$
1	15-08-2017	REF : 998INFT172270043 ENCASHMENT FEE ON INCOMING FUNDS C115832OCP081517 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES2017.6.19-7.18I NV 079/036 IFO LIBERIA BROADCASTING SYSTEM	998INFT172270043	374.82
2	25-08-2017	REF : 998INFT172370511 ENCASHMENT FEE ON INCOMING FUNDS C126579OCP082517 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES2017.7.19-8.18I NV 079/037 IFO LIBERIA BROADCASTING SYSTEM	998INFT172370511	374.82
3	30-08-2017	REF : 998INTR172420088 FUNDS TRANSFER - A/C TO A/C BOO LBS PAY TO SELF ACCOUNT AUG 2017	998INTR172420088	48,510.00

No :	Date	Description	Reference	Amount US\$
4	26-09-2017	REF : 998HK08172690079 FUNDS TRANSFER - A/C TO A/C LBS FUNDTRANSFER PAID TO CHECKING ACCOUNT SEP 2017	998HK08172690079	30,000.00
5	28-09-2017	REF : 998INFT172710129 ENCASHMENT FEE ON INCOMING FUNDS C328351OCP092817 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES2017.8.19-9.18I NV 079/038 IFO LIBERIA BROADCASTING SYSTEM	998INFT172710129	374.82
6	28-09-2017	REF : 998INFT172710130 ENCASHMENT FEE ON INCOMING FUNDS C325906OCP092817 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES2017.9.19-10.18 INV 079/039 IFO LIBERIA BROADCASTING SYSTEM	998INFT172710130	374.82
7	18-10-2017	REF : 001FTRQ172910042 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LIBERIA BROADCASTING SYSTEM	001FTRQ172910042	47,000.00
8	30-11-2017	REF : 001FTRQ173340026 FUNDS TRANSFER - A/C TO A/C BG FUNDS TRANSFER IFO LIBERIA BROADCASTING SYSTEM	001FTRQ173340026	18,500.00
9	01-12-2017	REF : 998INFT173350266 ENCASHMENT FEE ON INCOMING FUNDS C654457OCP120117 TRF B/O CHINA RADIO INTERNATIONALIRO PAYMENT FOR SERVICES (2017.10.19-11.18) INV. 079/040 IFO LIBERIA BROADCASTING SYSTEM	998INFT173350266	374.82
10	05-12-2017	REF : 001FTRQ173390028 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LIBERIA BROADCASTING SYSTEM	001FTRQ173390028	10,000.00
11	05-01-2018	REF : 001FTRQ180050011 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LIBERIA BROADCASTING SYSTEM	001FTRQ180050011	55,000.00
12	07-03-2018	REF : 001FTRQ180660017 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LIBERIA BROADCASTING SYSTEM	001FTRQ180660017	60,000.00

No :	Date	Description	Reference	Amount US\$
13	03-04-2018	REF : 001TK02180930055 FUNDS TRANSFER - A/C TO A/C BG FUNDS TRANSFER IFO LIBERIA BROADCASTING SYSTEM	001TK02180930055	12,000.00
14	18-04-2018	REF : 001FTRQ181080010 FUNDS TRANSFER - A/C TO A/C FUNDS TRANSFER IFO LBS BOO LBS	001FTRQ181080010	43,250.00
Sub- Total				326,134.10

Annexure 1f: Payment without evidence of supporting document

ECOBANK ACCOUNT NUMBER 0010014717270301 – LRD

No:	Date	Description	Check no.	Amount L\$
1	12-07-2017	REF : 005CQWL171930021 CHEQUE WITHDRAWAL BG CHK 00000612 PD IFO CHUCKY P SMITH	612	60,106.00
2	31-07-2017	REF : 998GG01172120002 CHEQUE CLEARING - OUTWARD LCY BG CHK/ 618 PD IFO AUTO SPARE SERVICE	618	69,600.00
3	10-08-2017	REF : 998GG00172220004 CHEQUE CLEARING - INWARD LCY BG CHK/621 PD IFO EAGLE ELECTRICAL	621	21,120.00
4	10-08-2017	REF : 998GG00172220007 CHEQUE CLEARING - INWARD LCY BG CHK/619 PD IFO FREEMAN AND FREEMAN	619	4,400.00
5	11-08-2017	REF : 004CQWL172230002 CHEQUE WITHDRAWAL CASA CHEQ626 CHK PD IFO TANNEH JOSIE NIMELY	626	16,560.00
6	14-08-2017	REF : 998FT05172260002 CHEQUE CLEARING - INWARD FCY ELR CK620 PD IFO SOLOMON S. PATRICK BOO LIBERIA BROADCASTING SYSTEM	620	33,600.00
7	21-08-2017	REF : 017CQWL172330038 CHEQUE WITHDRAWAL BG CHK 631 PD IFO SATTA KEMOKAI	631	45,770.00
8	12-09-2017	REF : 998GG03172550002 CHEQUE CLEARING - INWARD LCY BG CHK/630 PD IFO EAGLE ELECTRICAL	630	25,080.00
9	14-09-2017	REF : 998GG02172570005 CHEQUE CLEARING - INWARD LCY BG CHK/627 PD IFO PREMIUM INC	627	33,600.00
10	15-09-2017	REF : 010FTRQ172580004 FUNDS TRANSFER - A/C TO A/C BG CHK638 DEP IFO SPECTRUM PRINT INC ON SP NO 1775081	638	36,000.00
11	30-10-2017	REF : 998SSS1173030002 CHEQUE CLEARING - INWARD LCY BG CHK20035255 PD IFO EAGLE ELECTRICAL CORP	20035255	25,440.00

*Management Letter on the Audit of the
Liberia Broadcasting System Financial Statements
For Fiscal Year Ended June 30, 2018*

No:	Date	Description	Check no.	Amount L\$
12	30-10-2017	REF : 998SSS1173030003 CHEQUE CLEARING - INWARD LCY BG CHK20035257 PD IFO EAGLE ELECTRICAL CORP	20035257	25,380.00
13	30-10-2017	REF : 998SSS1173030004 CHEQUE CLEARING - INWARD LCY BG CHK20035258 PD IFO CITY BUILDERS	20035258	23,400.00
14	13-11-2017	REF : 011CQWL173170117 CHEQUE WITHDRAWAL CHK 20035259 PD IFO ELIZABETH GRAY	20035259	15,966.67
15	16-11-2017	REF : 004FTRQ173200020 FUNDS TRANSFER - A/C TO A/C BG CK32 DEP IFO TECHNO IT BOO LIBERIA BROADCASTING SYSTEM ON SL 1872243	32	12,200.00
16	17-11-2017	REF : 001CQWL173210134 CHEQUE WITHDRAWAL BG CHK19 PD IFO GEORGE WORNIE	19	5,156.25
17	20-11-2017	REF : 004CQWL173240028 CHEQUE WITHDRAWAL BG CK 037 PD IFO WIEFUEH A SAYEH	37	43,920.00
18	13-12-2017	REF : 017CQWL173470016 CHEQUE WITHDRAWAL BG CHK 41 PD IFO VENUS PARLEH	41	22,098.00
19	14-12-2017	REF : 998SSS9173480006 CHEQUE CLEARING - INWARD LCY BG CHK20035292 PD IFO EAGLE ELECTRICAL CORP	20035292	25,781.00
20	27-12-2017	REF : C21CQWL173610009 CHEQUE WITHDRAWAL BG CHK 20035353 MAXWELL JOHNSON	20035353	13,520.00
21	10-01-2018	REF : 011CQWL180100042 CHEQUE WITHDRAWAL CK 107 PD IFO SACKIE KOLLIE	107	9,750.00
22	11-01-2018	REF : 001CQWL180110008 CHEQUE WITHDRAWAL BG CHK111 PD M IFO THOMAS N. HOWBOTT	111	58,500.00
23	11-01-2018	REF : 017CQWL180110030 CHEQUE WITHDRAWAL BG CHK 110 PD IFO ALBERT SWEN	110	13,000.00
24	11-01-2018	REF : 017CQWL180110032 CHEQUE WITHDRAWAL BG CHK 108 PD IFO ALBERT SWEN	108	8,858.00
25	12-01-2018	REF : 010CQWL180120023 CHEQUE WITHDRAWAL CHK 115 PD IFO JAMES O. WILLIAMS	115	31,000.00
26	12-01-2018	REF : 010FTRQ180120004 FUNDS TRANSFER - A/C TO A/C BG CHK112 DEP IFO SPECTRUM PRINT INC ON SP NO 5058534	112	14,300.00
27	12-01-2018	REF : 017CQWL180120093 CHEQUE WITHDRAWAL BG CHK 116 PD IFO MICHAEL	116	25,000.00

*Management Letter on the Audit of the
Liberia Broadcasting System Financial Statements
For Fiscal Year Ended June 30, 2018*

No:	Date	Description	Check no.	Amount L\$
		KARR		
28	17-01-2018	REF : 017CQWL180170037 CHEQUE WITHDRAWAL BG CHK 105 PD IFO AMELIA B BEYAN	105	24,000.00
29	19-01-2018	REF : 010FTRQ180190001 FUNDS TRANSFER - A/C TO A/C BG CHK120 DEP IFO SPECTRUM PRINT INC ON SP NO 5062144	120	109,200.00
30	19-01-2018	REF : 001CQWL180190010 CHEQUE WITHDRAWAL BG CHK121 PD IFO THOMAS HOWBOTT	121	93,600.00
31	19-01-2018	REF : 017CQWL180190051 CHEQUE WITHDRAWAL CASA CHEQ 122 WITHDRAWAL IFO JACKSON BARWULU	122	13,000.00
32	19-01-2018	REF : 017CQWL180190052 CHEQUE WITHDRAWAL CASA CHEQ 119 WITHDRAWAL IFO JACKSON BARWULU	119	45,330.00
33	23-01-2018	REF : 998JTE3180230003 CHEQUE CLEARING - INWARD LCY BG CHK106 PD IFO BEST BUILDING MATERIALS	106	7,800.00
34	25-01-2018	REF : 998SSS1180250011 CHEQUE CLEARING - INWARD LCY BG CHK109 PD IFO FREEMAN N FREEMAN	109	8,100.00
35	28-02-2018	REF : 017CQWL180590080 CHEQUE WITHDRAWAL BG CHK 127 PD IFO JACKSON BARWULU	127	8,500.00
36	01-03-2018	REF : 002CQWL180600009 CHEQUE WITHDRAWAL CASA CHEQ 133WITHDRAWAL PD IFO SATTAL KEMOKAI	133	49,780.00
37	05-03-2018	REF : 002FTRQ180640012 FUNDS TRANSFER - A/C TO A/C CK NO 20035378 DEP IFO EXCLUSIVE ON SLP NO 5080682	20035378	43,875.00
38	05-03-2018	REF : 004CQWL180640071 CHEQUE WITHDRAWAL BG CHK 132 PD IFO ALBERT SWEN	132	8,050.00
39	05-03-2018	REF : 001ATI0007675965 CHEQUE CLEARING - INWARD LCY ELR CHQ.NO.: 136 PD BEATRICE INTERIOR DECORATION	136	40,500.00
40	06-03-2018	REF : 001ATI0007692968 CHEQUE CLEARING - INWARD LCY ELR CHQ.NO.: 134 PD RAZZOUK BROTHERS TRADING CORP.	134	26,325.00
41	08-03-2018	REF : 011CQWL180670032 CHEQUE WITHDRAWAL CK 113 PD IFO JUSTIN K SUMO	113	15,600.00
42	12-03-2018	REF : 001CQWL180710044 CHEQUE WITHDRAWAL BG CHK137 PD IFO J MOMO BROWN	137	91,935.00
43	13-03-2018	REF : 017CQWL180720036 CHEQUE WITHDRAWAL CASA CHEQ 139 WITHDRAWAL	139	8,450.00

No:	Date	Description	Check no.	Amount L\$
		IFO ALBERT SWEN		
44	16-03-2018	REF : 017CQWL180750032 CHEQUE WITHDRAWAL CASA CHEQ 140 WITHDRAWAL IFO ALBERT SWEN	140	21,870.00
45	29-03-2018	REF : 001AC85180880001 FUNDS TRANSFER - A/C TO A/C CK 144 DEP IFO TECHNO I T INC BY LIBERIA BROADCASTING SYSTEM ON SLIP 5063989	144	39,825.00
46	29-03-2018	REF : 001ATI0007994217 CHEQUE CLEARING - INWARD LCY ELR CHQ.NO.: 142 PD REFRIG GENERAL ELECT	142	101,250.00
47	30-03-2018	REF : 001MAZ2180890004 FUNDS TRANSFER - A/C TO A/C BG CHK 20242102 PD IFO ERIC SMITH	20242102	10,000.00
48	30-03-2018	REF : 001MAZ2180890016 FUNDS TRANSFER - A/C TO A/C BG CHK 20025396 PD IFO LEDGERHOOD J. RENNIE	20025396	12,000.00
49	02-04-2018	REF : 004LTI4180920010 FUNDS TRANSFER OUTWARD - FGN BG CHK 51 PD IFO SATTA KEMOKAI	51	48,660.00
50	02-04-2018	REF : 011LRD2180920040 CASH WITHDRAWAL 0010014717270301		5,000.00
51	02-04-2018	REF : 998JTE3180920007 CHEQUE CLEARING - OUTWARD LCY BG CHK143 PD IFO EAGLE ELECTRICAL CORP	143	5,400.00
52	06-04-2018	REF : 004AAAM180960012 FUNDS TRANSFER - A/C TO A/C BG CHK55 DEPT IFO SKY-TECH INTERNATIONAL ON SLP 5063677	55	59,940.00
53	09-04-2018	REF : 017CSA6180990066 FUNDS TRANSFER - A/C TO A/C BG CHK 148 PD IFO KOLUBHA ZAYZAY	148	5,000.00
54	16-04-2018	REF : 002CQWL181060020 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CK NO 147 PD IFO PATRICK K FREEMAN	147	5,000.00
55	16-04-2018	REF : 017CSA6181060003 FUNDS TRANSFER - A/C TO A/C BG CHK 56 PD IFO ALBERT SWEN	56	8,100.00
56	18-04-2018	REF : 017CQWL181080025 CHEQUE WITHDRAWAL BG CHK 58 PD IFO JACKSON BARWULU	58	15,000.00
57	20-04-2018	REF : 001CQWL181100026 CHEQUE WITHDRAWAL CASA CHEQ 065 PD IFO ERIC M SMITH		10,000.00
58	20-04-2018	REF : 001CQWL181100034 CHEQUE WITHDRAWAL CASA CHEQ 64 PD IFO FERRICKS DAINSEE	64	16,000.00
59	25-04-2018	REF : 001CQWL181150010 CHEQUE WITHDRAWAL BG CHGK66 PD IFO G MOSES K DORBOR	66	20,000.00

No:	Date	Description	Check no.	Amount L\$
60	25-04-2018	REF : 998GG02181150006 CHEQUE CLEARING - OUTWARD LCY BG CHK/ 62 PD IFO EAGLE ELECTRICAL	62	16,005.00
61	26-04-2018	REF : 998JTE3181160003 CHEQUE CLEARING - INWARD LCY BG CHK62 PD IFO EAGLE ELECTRICAL CORP	62	16,065.00
62	26-04-2018	REF : 998JTE3181160005 CHEQUE CLEARING - INWARD LCY BG CHK69 PD IFO PRESIDENTIAL SPECIAL CHARITY PROGRAM	69	168,750.00
63	17-05-2018	REF : 017CQWL181370007 CHEQUE WITHDRAWAL BGCHK 80 PD IFO SATTA L KEMOKAI	80	54,000.00
64	17-05-2018	REF : 001CQWL181370035 CHEQUE WITHDRAWAL BG CHK 73 PD IFO LAURINA Y COOPER	73	7,500.00
65	18-05-2018	REF : 011CQWL181380001 CHEQUE WITHDRAWAL BG CHK 74 PD IFO MORRIS TARR	74	13,500.00
66	21-05-2018	REF : 998LBV2181410002 CHEQUE CLEARING - OUTWARD LCY BG COM IRO RETURNED LBDI CHK3348 PD L B S	3348	5,358.40
67	31-05-2018	REF : 017MSCD181510062 MISCELLANEOUS CUSTOMER DEBIT BG CHK 087 PD IFO AMELIA B BEYAN	87	21,900.00
68	01-06-2018	REF : 001CQWL181520023 CHEQUE WITHDRAWAL CASA CHEQ 083 PD IFO ERIC M SMITH	83	10,000.00
69	01-06-2018	REF : 017MSCD181520014 MISCELLANEOUS CUSTOMER DEBIT BG CHK 087 PD IFO AMELIA B BEYAN	87	21,900.00
70	01-06-2018	REF : 017MSCD181520015 MISCELLANEOUS CUSTOMER DEBIT BG CHK 88 PD IFO AMELIA B BEYAN	88	6,500.00
71	01-06-2018	REF : 017MSCD181520016 MISCELLANEOUS CUSTOMER DEBIT BG CHK 081 PD IFO SATTA L KEMOKAI	81	38,470.00
72	01-06-2018	REF : 001CQWL181520138 CHEQUE WITHDRAWAL CASA CHEQ 086 PD IFO G MOSES K DORBOR	86	6,000.00
73	04-06-2018	REF : 011CQWL181550055 CHEQUE WITHDRAWAL CASA CHEQ WITHDRAWAL CHK82 PD BOIMA TAYLOR	82	10,000.00
74	04-06-2018	REF : 001ATI0008895595 CHEQUE CLEARING - INWARD LCY ELR CHQ.NO.: 75 PD PRINCE TULAY	75	40,500.00
75	11-06-2018	REF : 004CQWL181620013 CHEQUE WITHDRAWAL BG CHK 92 PD IFO SAAH BAYOH	92	7,149.48

No:	Date	Description	Check no.	Amount L\$
76	20-06-2018	REF : 001MSCD181710023 MISCELLANEOUS CUSTOMER DEBIT BG CHK94 PD IFO MICHAEL KOJO	94	13,200.00
77	28-06-2018	REF : 001CQWL181790031 CHEQUE WITHDRAWAL BG CHK96 PD IFO MICHAEL KOJO	96	13,500.00
Sub-Total				2,166,493.80

Unsupported Payment	US\$	L\$
Grand Totals	1,072,572.03	76,380,226.97

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
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

No	Name	Date of Birth	Date of Employment
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

VEHICLE										
QT Y	ASSET	CODE	ASSIGN/LOC ATION	DATE	CO ST	DEP R. RAT E	Ann ual Deprch g	NO. OF MON S.	Deprecia tion charge	Net Boo k Val ue
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
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/250KVA	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/250KVAN/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

VEHICLE										
QTY	ASSET	CODE	ASSIGN/LOCATION	DATE	COST	DEPR. RATE	Annual Depr chg	NO. OF MONS.	Depreciation charge	Net Book Value
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