



Assets Declaration/Verification Report

For the Period 2018/2019

March, 2020

TABLE OF CONTENTS

EXECUTIVE SUMMARY	2
BACKGROUND / INTRODUCTION.....	4
OBJECTIVES OF THE ASSET DECLARATION VERIFICATION EXERCISE	4
FINDINGS	5
Nature of Subjects and Approach of Exercise	5
The 2018 Asset Declaration Cycle	6
The 2018 Asset Verification Cycle	6
The 2019 Asset Declaration Cycle	6
The 2019 Asset Verification Cycle	6
CONCLUSIONS.....	7
ACKNOWLEDGEMENTS.....	8
EXHIBITS.....	9

EXECUTIVE SUMMARY

On 16th September 2005, Liberia officially joined the global fight against corruption by ratifying the United Nations Convention Against Corruption, the only legally binding universal anti-corruption instrument. The Convention covers five main areas: preventive measures, criminalization and law enforcement, international cooperation, asset recovery, and technical assistance and information exchange.

Nationally, the Liberia Anti-Corruption Commission was established in 2008 by an Act of Legislature to investigate, prosecute, raise awareness and prevent acts of corruption in the governance of the state by public officials in Liberia. With the National Code of Conduct mandating the declaration of assets by all public officials and employees of government, the declarations of assets are very critical to the work of the LACC. Coupled with its compliance and enforcement responsibilities, the Board of Commissioners of the LACC, resolved to conduct periodic asset declaration and verification of all public officials.

In compliance with the February 2013 Board of Commissioners directive, the LACC initiated the Third Asset Declaration Verification exercise in September 2018. The Third Asset Declaration Verification exercise was conducted in two batches by Team VERITAS, the consortium of anti-graft institutions and relevant third-party information source entities partnering with the LACC to undertake this task.

The 2018 Cycle initially covered the period January 2018 to March 2019 and recorded a total of 344 declarations with 79 female and 265 male declarants.

Based upon pre-established risk criteria, subjects were selected from the pool of 2017 and 2018 declarants for the third asset declaration verification exercise. A total of 52 subjects were initially drawn from the 2018 cycle constituting 15.12% of total declaration over the period. This pool contained a 33:67 females to males ratio across 26 resulting entities. This initial 2018 asset declaration verification exercise focused primarily on compliance checks and thorough desk reviews of the subjects' declarations.

Following the conclusion of the initial 2018 exercise, an additional verification exercise was executed in support of the National Government's Pro-Poor Agenda for Prosperity and Development through decentralizing the asset declaration and verification

process. This was necessarily done in support of transparency, good governance and accountability in the local governance system. Many local officials, including heads of political subdivisions, not ordinarily chanced to reach the Capital, were afforded the opportunity to comply.

A total of 333 Judiciary declarations were filed with the LACC during the 2018 Cycle. 30 of said declarations were drawn out of this pool for verification, thus increasing the overall declarations to be verified during the 2018 Cycle to 374. The additional subjects were not drawn out of the exact same risk criteria as with the initial 2018 batch but with a view to variety and balance in dispensing the LACC's mandate to ensure adherence to and compliance with asset declaration and verification in public service. Hence, the additional batch was drawn entirely from the Judiciary branch of government.

BACKGROUND / INTRODUCTION

In fulfillment of the Article 90(c) mandate of the 1986 Constitution of the Republic of Liberia, the June 20, 2014, “ACT OF LEGISLATURE PRESCRIBING A NATIONAL CODE OF CONDUCT FOR ALL PUBLIC OFFICIALS AND EMPLOYEES OF THE GOVERNMENT OF THE REPUBLIC OF LIBERIA” was enacted. The National Code of Conduct, in Part 10, provides for the Declaration and Registration of Personal Interests, Assets and Performance/Financial Bonds by all public officials and employees of government. The NCoC specifically states under 10.2 **Repository and Contents of Declaration**, inter alia, “...*All such declarations shall be accessible to both the public employer and the general public upon a court order; as well as to the Liberia Anti-Corruption Commission (LACC) for investigative purposes. ...*”. Hence, the ongoing Asset Declaration and Verification exercises initiated by the LACC are in fulfillment of her constitutional duties to ensure accountability and transparency in public governance.

Asset declaration by public officials and employees of government form the basis for engaging with declarants. Whereas the verification process is a process of corroboration items listed against actuality. Indications of preponderance of discrepancies and cloudiness of declarations may warrant administrative punishment or gravitate to full-scale investigation and subsequent prosecution, as the case may be, pursuant to Part 10.3 *Sanctions for False Declaration* of the NCoC and *PART IV – POWERS OF THE COMMISSION* of the LACC Act.

OBJECTIVES OF THE ASSET DECLARATION VERIFICATION EXERCISE

The major objectives of the verification exercise are to ascertain truthfulness about the existence, ownership, possession (in case of assets) and completeness (in case of liabilities) and valuation of items declared to the LACC. It is important to add here that the verifications conducted over the reporting period covers real properties only, as declared by subjects.

FINDINGS

On concluding the several field visits and verifications as well as engagements of both subjects and other information sources, a few non-compliant instances were discovered. It is important to add, however, that not all declarations were found non-compliant or that the lapses stated below were consistent with all non-compliant declarations. There were instances of a single lapse or a combination of two or three.

1.1 **Omissions.**

It was directly observed and other times, through intelligence that a few of the declarants had major omissions in their declarations. For instance, a declarant's place of residence was not listed among real properties in declaration even though personally owned and is high valued and substantial. Other instances of omission were gathered through interviews either directly with the declarants or tip-offs.

1.2 **Undervaluation.**

Physical examination of many real properties verified during this reporting period are grossly undervalued. Observably, also, there were two instances where declarants over-valued their real properties.

1.3 **Non-compliance to real property tax**

An overwhelming majority of the real properties verified are not real property tax compliant. This was confirmed primarily through direct admission or failure to adduce tax receipts when requested.

Nature of Subjects and Approach of Exercise:

The 2018/2019 Cycles of Asset Declaration Verification elicited a variety of subjects. Numerically, the Executive Branch records greater compliance with the asset declaration and verification process, observably owing to its size and extent. The 2018 Cycle lent variety to the subjects with about 333 declarations from the Judicial Branch of government.

The 2019 Cycle was conducted under the theme, "Taking Asset Declaration and Verification To The People". LACC embarked on a massive education and awareness mission to the counties, in collaboration with and support from donor partners, while also affording local authorities the opportunity to comply with the asset declaration and

verification process. As a result, an overwhelming majority of the 2019 Cycle declarations was attracted from relevant local government officials and heads of local institutions within the counties.

The 2018 Asset Declaration Cycle

The 2018 Cycle spans January 2018 to March 2019 and recorded a total of 374 declarations. This dataset comprises submissions from both the Executive and Judiciary branches of government. Of the 333 declarations filed by the Judiciary in 2018, approximately 8% were added to the initial 344 declarations primarily filed from the Executive in 2018. Of this amount, the cumulative female declarations constitute 22% compared to 78% male.

The 2018 Asset Verification Cycle

A total of 52 declarations were initially selected out of a pool of 344 to be verified in the 2018 Cycle. After completing the initial 52, an additional 28 verifications were conducted of an additional 30 Judiciary declarations to make a total of 80 verifications during the 2018 Cycle. **This additional batch brought verifications to 21.5% of the total 2018 declarations.** The augmented 2018 Asset Verification Cycle of subjects constitutes about 21.0% women and 79.0% men.

The 2019 Asset Declaration Cycle

The 2019 Asset Declaration Cycle spans March 2019 to March 2020 and recorded a total of 360 declarations. Of this amount, the cumulative female declarations constitute 22% versus 78% male.

The 2019 Asset Declaration and Verification exercise was executed by separate teams that “took asset declaration and verification to the people”. The LACC dispatched separate teams to all the counties, at intervals, (except Grand Gedeh) to provide education and awareness and also afford local leaderships and institutions the opportunity to partake and comply with the asset declaration and verification process. Hence, this dataset comprises submissions primarily from local government officials and relevant local institutions heads.

The 2019 Asset Verification Cycle

Verification was conducted on 95 of the 360 declarations recorded in the 2019 Asset Declaration and Verification Cycle. This constitutes about 26.39% of total declaration

over the period. The 2019 Cycle also records a 11:89 ratio of women to men. The 2019 Verification was done real-time.

CONCLUSIONS

With the three major observations or findings from the verification exercise, the LACC will ensure that declarants update their filings by including all omitted assets and to adjust their net worth. The LACC will ensure that declarants do a proper valuation of their real properties and subsequently update their filings in the case of over-valuation or under-valuations. Furthermore, the LACC will liaise with the relevant authority to ensure that non-compliant declarants regularize their tax obligations in line with the code of conduct and other relevant laws.

In line with her mandate, the LACC will further investigate the declarants suspected of the various transgressions listed in the findings in order to address the discrepancies and material misrepresentations. Based on further findings, appropriate sanctions will be recommended in keeping with the National Code of Conduct for Public Officials and other related penal laws.

ACKNOWLEDGEMENTS

The Board of Commissioners of the LACC extends sincere thanks and appreciation to the Government of the Republic of Liberia for her continuous support to the work and operation of the Commission and her continuous effort in the fight against corruption in our country.

Special thanks go to the President, His Excellency, Dr. George Manneh Weah for his exemplary role played in our collective endeavor to eradicate corruption from the public sphere.

We also seize the opportunity to thank our many international partners for the sustained support – financial and capacity building – in equipping us to fight corruption and foster the cultures of accountability and transparency. We especially thank the European Union, through her National Authorizing Office, the United States Agency for International Development (USAID), the United Nations Development Program (UNDP), the African Development Bank, etc. for your unwavering partnership and support.

We also take the opportunity to thank all collaborating agencies that partnered with us to make this undertaking a success. Thanks go to Team VERITAS for the commitment and dedication you demonstrated in making this task an awesome reality. Your service to country and your dogged professionalism are commendable!

EXHIBITS

ENTRY MEETINGS



FACILITATIONS



ACKNOWLEDGEMENT



SOME RANDOM PHOTOS OF VERIFIED PR PROPERTIES

