



LIBERIA ANTI-CORRUPTION COMMISSION

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ANNUAL REPORT 2023

"HOW THE WAR AGAINST GRAFT STANDS"

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Monrovia, Liberia

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Cllr. Alexandra K. Zoe

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March 24th, 2024

H.E. Joseph Nyumah Boakai

President of the Republic of Liberia
Ministry of State
Executive Mansion
Monrovia, Liberia

Your Excellency:

In Re: **Liberia Anti-Corruption Commission Annual Report for the Year 2023**

I respectfully present compliments on behalf of the Board of Commissioners, Management and Staff of the Liberia Anti-Corruption Commission (LACC) and under the cover of this letter, submit to you a copy of the Commission's Annual Report for the year 2023.

The report summarizes the highlights from the year 2023 including a comprehensive overview of the commission's activities, achievements, challenges, future goals, and consolidated financials in our relentless pursuit of combating corruption and promoting integrity in Liberia. The year 2023 was a challenging year for LACC due to setbacks in our activities growing out of suspension of prosecution of all offences involving acts of corruption pursuant to section 16.2 of the New LACC Act of 2022.

Notwithstanding, upon assuming office at the commission on September 18th, 2023, the Board of Commissioners along with our dedicated team has worked tirelessly to investigate allegations of corruption, prosecute perpetrators, recover stolen assets, and engage with stakeholders to foster a culture of transparency and accountability. Through our efforts, we have made significant strides in strengthening the rule of law, safeguarding public resources, and restoring trust in the LACC. Looking ahead, we are fully committed to building on our achievements and overcoming emerging challenges as we continue to advance Liberia's anti-corruption agenda.

In closing, I would like to express my gratitude for your continued leadership and support in our shared mission to combat corruption and uphold the principles of good governance. Together, we can create a brighter future for our nation, where justice prevails, and the rule of law reigns supreme.

Thank you for your attention to this matter, and I look forward to our continued collaboration in the years to come.

Yours sincerely,

Cllr. Alexandra K. Zoe
Executive Chairperson

EXECUTIVE SUMMARY

Introduction: The Liberia Anti-Corruption Commission presents its annual report for the year 2023, outlining our efforts and achievements in combating corruption and promoting transparency and integrity in the Republic of Liberia.

Despite facing numerous challenges, we remain steadfast in our commitment to upholding ethical standards and fostering a culture of accountability.

Key Accomplishments:

- **Investigations and Prosecutions:** In the fourth(04) quarter of 2023, we conducted thorough investigations into allegations of corruption, leading to the prosecution of several individuals involved in illicit activities.
- **Asset Declaration:** During the fourth quarter of 2023, the commission conducted exit declaration exercise for exiting officials of the previous government. The completion of this exercise signifies a milestone in our mission to create a society where public officials are transparent, respect the rule of law, held accountable for their actions, and where the public can trust that their leaders are acting in the best interest of the nation.
- **Public Awareness Campaigns:** During the year under review, our outreach initiatives aimed at raising awareness about the detrimental effects of corruption reached a wide audience, fostering public support for our anti-graft efforts.
- **International Collaboration:** We strengthened partnerships with international anti-corruption organizations and law enforcement agencies to enhance information sharing and coordinate efforts in combating transnational corruption.

Challenges Faced:

- **Resource Constraints:** Limited resources posed a challenge to the effectiveness of our operations, necessitating careful prioritization and resource allocation.
- **Resistance to Change:** Resistance from vested interests and entrenched systems hindered our efforts to implement comprehensive anti-corruption reforms.
- **Emerging Threats:** Rapid technological advancements presented new challenges in combating cyber-related corruption and money laundering activities.

Future Goals:

- **Enhanced Investigation and Prosecution:** We aim to intensify our investigation and prosecution efforts through increased collaboration with law enforcement agencies and the judiciary to ensure swift and impartial justice.
- **Capacity Building:** Investing in the capacity building of our staff will remain a priority to strengthen our institutional capabilities in combating corruption effectively.

- **Community Engagement:** We will continue to engage with communities and civil society organizations to foster a culture of integrity and empower citizens to report instances of corruption.
- **Legislation Advocacy:** Advocating for the enactment of comprehensive anti-corruption legislation and reforms will be central to our efforts to create an enabling environment for anti-graft initiatives.
- **Decentralization:** Currently, most of the activities of the commission is centered in Montserrado County. Our focus for the year 2024, is to begin with the establishment of regional offices in the four regions of the country. Thereafter, we will move towards establishing offices in the fifteen (15) counties of Liberia.
- **Establishment of the Anti-Corruption Court:** We will continue our engagements with the relevant stakeholders for the establishment of the Liberia Anti-Corruption Court. This court will be a specialized court that will hear and prosecute only case of corruption. We believe that with the backlog of cases on our docket, the court will aid the speedy trial of these cases.
- **Robust Asset recovery:** Asset recovery stands at the forefront of our anti-corruption efforts, representing a crucial pillar in our mission to combat corruption and restore public trust. Through rigorous investigations and collaboration with domestic and international partners, we want to successfully trace, seize, and repatriate ill-gotten assets acquired through corrupt practices. Our relentless pursuit of asset recovery will not only serve to deprive perpetrators of their illicit gains but also sends a clear message that corruption will not be tolerated.

Conclusion: In conclusion, the Liberia anti-Corruption Commission remains resolute in its mission to combat corruption and promote integrity, transparency, and accountability. We are grateful for the unwavering support of the government and other stakeholders and we reaffirm our commitment to the pursuit of a corruption-free society.

For more detailed information, please refer to the full annual report.

OVERVIEW OF THE LIBERIA ANTI-CORRUPTION COMMISSION

The Liberia Anti-Corruption Commission was established through an act of the Legislature in 2008. The 2008 act was later amended in 2022 thus creating the "New Liberia Anti-Corruption Commission (LACC) with the core mandate to investigate, prosecute and educate the public about the ills of corruption as well as the benefit of preventing corruption in Liberia.

The Act of 2022 now gives the LACC direct prosecutorial powers which allows the LACC to directly prosecute cases as opposed to forwarding cases to the Ministry of Justice to decide which cases to prosecute as provided for by the previous act of 2008.

The transition from the old act to the new act led to some rough edges that included court actions and the suspension of prosecution for most part of the year until the appointment of the new Board of Commissioners in September 2023. This greatly impeded the work of the Commission during the period under review and partly led to a significant reduction in the number of cases investigated and prosecuted by the Commission.

However, the work for the Commission was reinvigorated by the coming of the new seven (7) member Board of Commissioners in the latter of 2023. This immediately resulted in the resuscitation of corruption investigations and the prosecution of cases related to corruption around the country.

On the overall, the Commission has moved to investigate and concluded nine (9) cases of corruption between January to December 2023. During the period, the Commission also move to recover stolen liquid assets from public officials. This includes officials from the Liberia Water and Sewer Corporation who entered into plead bargaining with the anti-corruption office and a second group of officials from the Liberia Institute of Statistics and General Information Services (LISGIS) who requested to restitute public funds stolen from the national coffers. These cases among several others between January to December 2023, supported the overall recovery of stolen funds efforts amounting to US\$ 216,400.00 (Two Hundred Sixteen Thousand Four Hundred United States Dollars). The Commission is determined to continue the recovery of public funds and will also hold public and private individuals accountable for their actions.

During the period under review, the Commission secured three (03) indictments on private individuals and public officials who violated the public trust. At the moment, The Commission is pursuing prosecution of corruption cases involving individuals from the Liberia Institute of Statistics and Geo-Information Services (LISGIS), Liberia Water and Sewer Corporation (LWSC) and the Planned Parenthood Association of Liberia (PPAL). These prosecutions are expected to get on the way at Criminal Court "C" at the Temple of Justice.

The Commission has also ramped up corruption prevention efforts with a total of two hundred and eighty-one (281) appointed public officials declaring their assets between December 2023 to January 2024 before leaving office. This is in no small measure the highest number of exit declaration received by the anti-corruption office since the formation of the LACC more than a decade ago. This monumental achievement is anchor on the fact that the LACC, has placed premium on straight compliance with the rule of law and other legal instruments guiding the work of the LACC.

The LACC is also working with the Civil society organizations including Center for Transparency and Accountability in Liberia (CENTAL) Accountability Lab and Integrity Watch, to increase citizens' participation in the fight against corruption. To foster these collaborations, the LACC collaborated with a renowned civil society actor, Integrity Watch to enhance citizens reporting of corruption through the TALKY APP. The TALKY APP is an innovative strategy of the various partners including the UNDP through the use of technology for citizens to report corruption by downloading special application. The APP sends data and information real-time to a server based at the Liberia Anti-Corruption Commission.

Mr. President, since the new Board of Commissioner joined the Commission, we have taken major steps to position the Liberia Anti-Corruption Commission as a lead institution in the integrity sector of the country. In furtherance of this effort, the LACC has played a lead role in rejuvenating the work of the National Integrity Forum (NIF). The NIF was established in 2010 to foster cooperation among integrity institutions in the country. The collaboration includes information sharing on critical accountability and transparency issues and also developing a strategic relationship on covert operations. Using the canopy of the NIF, the LACC has forged partnership with the Financial Intelligence Agency (FIA) through the prompt sharing of reports on suspicious financial transactions. My leadership has also used the NIF framework to foster partnership with the General Auditing Commission (GAC). This has increased the traffic in the submission of audits from the GAC to the LACC.

Mr. President also important to note, over the years, there have been several policy challenges facing the LACC. The need to review these policy and standard operating procedure have been extremely critical to the fight against corruption. The LACC has now started the review of these important policies. The decision to review these policies are fully supported by the act creating Commission and in confirmative with existing realities. The Commission has set-up a special committee to review and possibly amend these policies. The Financial, Human Resources, Assets Management, Information Communication technology policies, and Internal Code of Conduct are currently under review.

Despite these noticeable gains, the fight against corruption will remain grossly inadequate until the Commission is fully funded. The current law giving the Commission financial autonomy has not been fully operationalized. The Commission wants to receive lumpsum quarterly payments to enable the LACC plan and effect its programs on time. The LACC will make full retirement of the amount it receives before making further request in the new quarter. This is important in the overall fight against corruption and will strengthen the work of the LACC in the prosecution of more corruption cases.

Mr. President, the current leadership at the Liberia Anti-Corruption Commission has also moved to consolidate its relations with development partners assuring that the Commission is a reliable force in the fight against corruption in Liberia. The Commission has also established ties with other anti-corruption bodies in Africa including the Economic and Financial Crimes Commission of Nigeria, the Anti-Corruption Commission of Sierra Leone, the Network of Anti-corruption bodies in West Africa-NACIWA and Association of Anti-Corruption Authorities of Africa based in the Burundian capital Bujumbura.

To further consolidate this tie, the Executive Chairperson of the Liberia Anti-Corruption Commission made representations on behalf of the LACC at several international meetings during the period under review.

The Chairperson attended the International Association of Anti-Corruption Authorities meetings in Rabat, Morocco to help strengthen global position on the UN framework convention against corruption. The rabat meeting was intended to present a common front on UNCAC and to highlight Africa's position at the UN meeting in Atlanta, the United States of America.

At the close of the year under review, the Chairperson also attended and made representations on behalf of the Commission at the biggest gathering of members of the United Nations Convention Against corruption in Atlanta Georgia. The event brought together world leaders in the fight against corruption from all parts of the world.

FINANCIAL MATTERS

During the reporting period, the LACC saw marginal increase in the budget for 2023. The LACC received a budget of US\$2,348,657.00 and against a 2022 provision of US\$2,247,332.00. This amounted to a slight increase in the budgetary appropriation of 2023 of just little over US\$100,000.00. During a review of the financial out turns for the period, it was observed and documented that the Liberia Anti-Corruption Commission received US\$1,382,612.38 against the approved budget of US\$ 2, 348.657.00. By this, the Liberia Anti-Corruption Commission received fifty-nine percent (59%) of the total budget approved by the Legislature for calendar year 2023. The remaining forty-one percent (41%) of the budget approved for the LACC has not been received up to the reporting period.

This apparent gap in actual approval and actual expenditure contributed immensely to low level of corruption investigation and prosecution by the LACC. It has also contributed to inability of the Commission to meet its 2023 target for investigation and prosecution. Of the reported amount received by the LACC, US\$1098,792.51 or seventy-nine percent (79%) was associated with salaries and wages while US\$392,023.00 or twenty-one percent (21%) was associated with operational activities of the Anti-corruption Office.

As stated earlier, the LACC looks forward to the full operationalization of the financial autonomy of the Commission. The LACC also seeks increase budgetary allocation in 2024 to support the LACC in its investigation, prosecution, public education and the declaration and verification of assets of public officials in the country and most importantly the decentralization of our programs. The Commission also seeks upward adjustments in the salaries of employees of the Liberia Anticorruption Commission as the recent harmonization has led to demoralization of employees and challenged the integrity of anti-graft employees. ***See Full Financial Report in Appendix-PAGE 29***

OFFICE OF THE EXECUTIVE CHAIRPERSON

Upon assuming the leadership of the Liberia Anti-corruption commission, the Executive Chairperson of the Commission Cllr. Alexandra K. Zoe has been involved in series of activities both internally and externally aimed at rebranding and positioning the LACC as institution of choice for professionals in Liberia and to also carry out its mandate as enshrined in the Act creating the LACC of 2022.

Engaging partners in the Integrity sector

Collaboration in the integrity sector is cardinal to the work of the LACC. During the period under review, the new leadership of the LACC has been engaging colleagues in the integrity sector of the country. These meetings have been crucial to the overall consolidation of ties and strengthening our working relations. The Executive Chairperson met with the Head of the Public Procurement and recounted the role of the country's procurement house in serving as an important gatekeeper in the fight against corruption.

The LACC also met with the Liberia Extractive Industry Transparency Initiative. It was established that the LACC will be critical to the rolling out of the new beneficial ownership regulations of Liberia. He also highlighted the need for the LACC to review their reports and investigate issues of corruption raised therein.

The LACC Boss also met with the General Auditing Commission (GAC), one of the key players in the integrity sector of the country. The GAC remains a key supplier of critical information on its audit findings to the LACC. Majority of our investigations are triggered by reports sent to us by the GAC. The Executive Chairperson assured the Auditor General that the Commission is reviewing some of the audit reports sent to the Commission. We agreed that both the GAC and LACC are indispensable partners in the fight against graft.

The new LACC intends to build synergies with our colleagues to implement our shared objectives. Most of the investigations we do at the LACC is about compliance with different instruments like the public financial Management and the PPCC laws. It is important we work together to build synergies among institutions in this sector

Joined Government Delegation to Negotiate World Bank Support

During the reporting period, the LACC joined other members of the government delegation to negotiate world bank support to the integrity sector through the Governance Reforms Accountability and Transparency (GREAT) Project.

The GREAT project which cost 20 million United States Dollars will support Integrity Institutions especially the LACC to address critical transparency issue related to technology. For the LACC, the project will support our efforts to digitize the Assets Declaration and Verification regime in the country. It will also help us with key capacity building programs in assets declaration and verification as well as bring investigators to speed on using digital tools to investigate corruption cases.

National Integrity Forum

Mr. President, the National Integrity forum is an integral part of our collective strife to maintain collaboration in the Integrity architecture of the country. To bring the LACC to speed in this direction, the Executive Chairperson and Commissioners attended the first steering Committee discussions involving the leadership of various integrity institutions.

The National Integrity Forum (NIF) was established in May of 2010 as a collaborative effort of integrity-based institutions in government, civil society and business to assist in the fight against corruption through dialogue to rectify the unbearable effects of corruption and promote a culture of

integrity in Liberia. The entrenched and pervasive nature of corruption in Liberia impacts the socio-economic and political systems needed to advance development outcomes and importantly reduce poverty. The impact of corruption on society needs to be counteracted by collective actions. Those actions require a balanced response to the supply and demand side of this debilitating problem. Hence in a quest to intensify coordination and cooperation among integrity institutions in the fight against corruption, the NIF became a collaborative endeavor of anti-corruption institutions and other related parties.

The purpose of the NIF is to provide an opportunity for state and non-state actors concerned with issue of integrity and the fight against corruption to exchange views on building integrity systems and fight corruption in Liberia on a regular basis. The institutions were of the conviction that the more united they were, the stronger the interventions will be for the fight.

Consultations with Interpol Delegation

Mr. President, during the course of the reporting period, the LACC received a delegation from the International Criminal Policing Organization-INTERPOL. We praised the work of the INTERPOL and their role in curbing crime worldwide.

The work of the organization resonates with the mandate of the Liberia Anti-Corruption Commission. The new LACC wants deepening ties with the organization's headquarters in Lyon, France to support capacity building and sharing of intelligence on crucial matters. The team from INTERPOL headquarters in Lyon, France was in Liberia for a week-long case monitoring and training for anti-corruption practitioners and law enforcement agencies.

The two men delegation, Adewale Ogundele and Richard Evina Engolo discussed assets recovery, understanding Interpol notices and investigation of cross-border crimes.

. International Engagements

International Conference in Rabat, Morocco

During the reporting period the Executive Chairperson Cllr. Alexandra Zoe attended the preparatory meeting on the Marrakech Declaration in the Moroccan capitol Rabat. The meeting was intended to prepare African anti-corruption stakeholders for the International Anti-corruption summit in Atlanta Georgia, USA. The Rabat meeting sought to review the implementation of the Africa common position on the fight against corruption as adopted under the auspices of The International Association of Anti-Corruption Authorities (IAAA in Marrakech, Morocco from October 22-23, 2011 at their fifth annual meeting. The steps agreed on to fight corruption around the world and to support the UN Framework Convention on Corruption is what is today they called MARRAKECH DECLARATION.

Cllr. Zoe and her colleagues met to review progress since the declaration was announced more than a decade ago. Since Morocco hosted that meeting in the city of Marrakech, that country has been pushing for the implementation of the resolution adopted at the 2011.

United Nations UNCAC meeting in Atlanta, Georgia United States

The Executive Chairperson during the reporting period represented Liberia at the United Nations Conference of State Parties meeting in Atlanta, Georgia. This was the first representation of Liberia in

four years. The Conference of the States Parties (CoSP) is the main decision-making body of the UN Convention against Corruption (UNCAC). The CoSP meets every two years and adopts resolutions and decisions aimed at building States parties' capacity and cooperation to achieve the convention's objectives as well as promoting and reviewing its implementation. It operates under rules and procedures adopted by the Conference.

All states that have ratified the UNCAC are automatically part of the Conference of the State Parties. Other states (signatories and non-signatories), intergovernmental organizations and non-governmental organizations can apply for observer status at CoSP sessions.

At the meeting, the Cllr. Zoe held series of discussions with relevant institutions including the Interpol delegation to the meeting and also officials from the UN Office on Drugs and Crimes

DEPARTMENT OF ADMINISTRATION

The Administrative arm of the Commission under the direct supervision of the Executive Chairperson is charged with the responsibility under section 8.2 of the LACC Act of 2022 to run the day-to-day affairs of the Commission, including the supervision of personnel and the logistical duties of the Commission.

Key Achievements/Efforts under Administration

Asset Declaration and Verification Unit

The Administration Department in collaboration with the Education and Prevention Department worked with several public institutions to increase asset declaration of public officials in the country. As of the reporting period the LACC has received two hundred and Eighty-one (281) declarations from public officials from the period January to December 2023. This includes regular declaration and exit declaration of officials leaving the government after the elections. This marks a significant achievement in the quest to ensure that public officials provide reasonable explanation for the acquisition of wealth while in government and exiting. The task ahead now will be the proper verification of assets of public officials. ***See Appendix-PAGE 42***

Re-Organizing the LACC Internal Structure

As part of the key duties of the Board of Commissioners, the Board of Commissioners is charged with the responsibility to initiate strategic reforms at the LACC that garner public confidence and boost internal morale of the staff. The following activities are in focus under this department:

Review and Revising LACC handbook and Internal Code of Conduct

The LACC is the lead integrity institution in Liberia, as such, the actions and conduct of its employees both in public and private are cardinal to the work of the Commission. In view of this, we are currently reviewing the handbook as well as the internal code of conduct of the LACC to reflect existing realities and hold all employees to the highest standard of integrity. The new handbook and internal code of conduct will guard the activities and conduct of the employees of the Commission and bring the LACC in straight compliance with the current mandate of the Commission as spelt out in the new act. This will also inform our actions on investigations, confidentiality, and the tenets of a reputable anti-corruption Commission.

ICT Policy

No institution in the current 21st century works without a well-established Information Communication and Technology strategy. The world is moving fast and as such ICT is a giant force in ensuring a seamless work process. This is especially true, with the Commission working on a comprehensive action of digitizing the entire assets declaration system. For the Commission to be ahead of the curve of financial criminals, then an ICT policy that meets current day reality is pivotal. The new ICT Policy will help to network the entire LACC computer system and provide governing rules on the usage, management and broadcasting or publication of the institution's data.

Organizational Chart

The current organogram of the LACC is out of reality with the new act establishing the institution. The current organizational chart does not reflect the presence of seven Commissioners and the new strategy of the Commission. It is important to see an organization's strategy from the look of the organizational chart. This not the case with the current organogram. The new organizational chart when developed and by its appearance will predict the course of the new LACC and support the effort of the new board of Commissioners in ensuring the LACC takes a new bold and clear posture.

Staff Handbook

The Commission is reviewing the policy of the Commission to conform with the existing Human Resources laws passed by the National Legislature. The LACC is aligning its HR Policy to the government of Liberia Decent Work Act of 2015. The new HR Policy that will be crafted will create proper perimeters for recruitment and how staff of the Commission are allowed to take their annual leave. Recruitment policies should be guarded by existing regulations and in collaboration with the Civil Service Agency of Liberia. Recruitment and hiring are cardinal to the future health of any institution. Along with fellow Commissioners, LACC is determined to have a new handbook will meet best practices and the Commission will only be populated by qualified professionals.

Training and Capacity Building

INTERPOL, LACC COLLABORATE ON CAPACITY BUILDING

During the period, the Commission under leadership of the new BOC carried out a week-long training in partnership with the International Police Organization (INTERPOL). Two (2) officers from INTERPOL Headquarters in Lyon, France arrived in Monrovia to conduct the training. The training covered Financial Crimes Investigation techniques, Money-Laundering, Intelligence and Understanding International Instruments in the fight against corruption. The training brought together Investigators and Operational personnel from the Liberia Revenue Authority (LRA), the Financial Intelligence Unit (FIA), the Central Bank of Liberia and a Civil Society Group (CENTAL).

About forty (40) individuals drawn from the LACC and the above institutions attended the meeting. This is the beginning of a strong collaboration between the LACC and the world's biggest policing body-INTERPOL.

EFCC-NIGERIA, SIERRA LEONE ANTI-CORRUPTION OFFICE OFFER FINANCIAL CRIMES INVESTIGATION AND ANTI-CORRUPTION ASSESSMENT TRAINING

The Liberia Anti-Corruption Commission received support in the tone of US\$ 26,000.00 in continuation of the implementation of the integrated public financial management reform program (IPFMRP) funded by the Africa Development Bank (AFDB). The funding was approved and disbursed to train staff of the LACC in financial crimes investigation and anti-corruption risk assessment. This was meant to aid the institution in discharging its legislative mandate of educating, prosecuting, and eradicating corruption in the management of public resources.

The LACC entered into collaborative talks with partner Integrity institutions around the sub-region with specific capacity in the field of corruption risk assessment and the effective financial crimes investigations. The LACC then contacted the Economic and Financial Crimes Commission and the Anti-Corruption Commission of Sierra Leone. The discussions culminated into the seconding of two senior officials of the EFCC and Sierra Leone Anti-Corruption Commission to support the LACC efforts at capacity building. Mr. Michael Wetkas of the Economic and Financial Crimes Commission of Nigeria jetted in to support the training on Financial Crimes Investigations while Mr. Samuel Marrah of the Sierra Leone Anti-corruption Office came in to leverage his institutions' capacity in the area of Corruption Risk Assessment.

The project initially focused to train 36 staff within the education and prevention and enforcement/investigation divisions of the LACC. The training project was structured to include other government functionaries involved with tackling issues of financial crimes and anti-corruption risk assessment within their institutions. As a result, the Financial Intelligence Agency (FIA), the General Auditing Commission, and the Crimes Services Division (CSD) of the Liberia National Police were included in the program.

A total of 36 employees from the Liberia Anti-Corruption Commission and Financial Intelligence Agency (FIA) were trained in financial crimes investigation and anti-corruption risk assessment for two weeks.

The project's specific objectives were to provide the training participants with the requisite skills to effectively conduct financial crimes investigations on allegations involving complex cutting-edge technology infrastructure and advanced financial systems that are often tedious to investigate.

To ensure that staff of the education and prevention division can effectively identify risk, measure risk, access the likelihood of the risk occurring, prepare effective risk-mitigating plans, and bring public officials and employees of the government to book who may acquire state resources illegally.

The training in financial crimes investigation covers tax and customs frauds, cybercrimes investigation, digital forensic investigation, procurement fraud, and money laundering respectively. The training in these areas exposed training participants to different techniques and skills on how to uncover unlawful conversion of public resources involving the various training areas.

The training conducted in anti-corruption risk assessment builds upon the participants' existing skills in accessing qualitative and quantitative risk that exposed entities to fraudulent financial activities that may impact the achievement of their given objectives.

The participants underwent basic training in financial crimes investigation and anti-corruption risk assessment. For adequate preparation for the enormous tasks ahead, it is therefore recommended, that advanced training in financial crimes investigation and anti-corruption risk assessment is carried out for employees in both divisions (i.e. enforcement and education and prevention divisions).

LACC, LOCAL CONSULTANCY FIRM COLLABORATE TO TRAIN ON FINANCIAL PROFILING

The Liberia Anti-Corruption Commission received budgetary support from the government of Liberia for capacity building in 2023. The Commission deployed the resources for the conduct of a capacity building training for staff of the Commission in key areas that were seen to be of challenge. A local consultancy firm Alniaboh was hired to conduct a training on financial profiling, forensic accounting and investigative report writing.

An expert in financial crimes investigation and a Charter Accountant Foley Freeman who is based in the Ghanaian capital Accra flew in to lead the training session. About forty (40) staff members from all the four departments in the Liberia Anti-Corruption Commission participated in the training.

Participants were drilled on how to conduct a comprehensive profiling of individuals involved in financial crimes. The staff members who attended were also trained to conduct assets verification of officials and strategies in the conducting forensic accounting on the books of a suspect organization. The weeklong training was part of a broader strategy of the Liberia Anti-Corruption Commission to ensure that there is continuing professional education and training among staff members of the Commission. The Leadership of the Commission has been concerned as the fight against economic crimes gets tougher, individuals responsible to combat fraud must always be head of the curve with cutting-edge information

DEPARTMENT OF EDUCATION AND PREVENTION

Mr. President, at this point the Commission is turning its eye on issues of corruption prevention. Prevention of Corruption can play a significant role in helping the society to save much needed resources. It is in the strategic national interest of the country for the government to be able to prevent corruption rather than investigating and prosecuting. Investigation and prosecution take long time and, in most instances, they require fifty-fifty chance of government winning these cases against alleged perpetrators.

Mr. President, I am pleased to present to you progress, Challenges and way forward as we work on corruption prevention and education efforts around the country.

Key Achievements Department of Education and Prevention during the Period under Review:

International Anti-Corruption Day (IACD) 2023

The 2023 IACD celebration marked the Twentieth anniversary of the United Nation Convention Against Corruption (UNCAC). The 2023's celebration sought to highlight the crucial link between anti-corruption and Peace, Security and Development, and echoed a clarion call that tackling corruption is the right and responsibility of everyone.

As a responsible state party to the UNCAC Convention, Liberia became obliged to organize programs and activities to raise massive awareness against corruption.

In this light, the Education and Prevention Department worked in close collaboration with other departments in planning and successfully implementing the 2023 IACD. Key milestones of the 2023 IACD celebration included an Anti-Corruption Community Outreach initiatives that got underway on the 4th of December to the 7th, 2023. The community outreach initiatives were done through radio appearances, press conferences, and an anti-corruption Street Blast to raise awareness on the role of UNCAC, and Liberia as a state party to the convention in the fight against corruption. At the core of the 2023 IACD in Liberia was a clarion call for increased public participation in the fight against corruption was highlighted. The main event which marked the official celebration of the IACD took place on the 8th of December. The December 8th main event was held at the EJS Ministerial Complex, and brought together several integrity institutions, and other major stakeholders to a one-day Anti-Corruption Symposium. The symposium was organized around seven thematic focuses: Freedom and Human Rights, Bolstering Gender Equality, Encouraging Judiciary Integrity among others.

Participating integrity institutions at the one-day anti-corruption symposium included CENTAL, Integrity Watch, the Financial Intelligence Agency, and Accountability Lab among others.

Collaboration with Other Anti-Graft Institutions:

National Integrity Forum

The National Integrity Forum, a conglomeration of integrity institutions has a number of staff seconded from various integrity institutions including a staff from the Education Division of the LACC. The NIF has been involved with programs and activities that have been implemented in support of the forum's collective endeavors geared toward enhancing integrity, transparency, and accountability. The LACC is represented on the Technical Committee by its Community Relations Officer.

During the period under review, the NIF continued its fee-posting activities at revenue-generating entities. The NIF has completed its survey and subsequent fee-posting at the Liberia Immigration Services (LIS), with specific focus on the LIS main Office in Monrovia, and three major points of entry including the Roberts International Airport (RIA), the Ganta- Guinea Border Crossing in Nimba County, and the Liberia-Sierra Leone Border Crossing at Bo-Water in Grand Cape Mount.

Integrity Watch Liberia

During the period under review, the LACC collaborated with Integrity Watch Liberia. In March 2021, Integrity Watch Liberia signed a Memorandum of Understanding (MoU) with the Liberia Anti-Corruption Commission (LACC), through the United Nations Development Programme (UNDP) joint Anti-Corruption Innovation Initiative project to strengthen its role in the fight against corruption. As part of the MoU, Integrity Watch-Liberia developed the Citizens Corruption Reporting Platform (CCRP). The CCRP is an innovative approach that uses mobile and web application technology to facilitate citizens' participation in the fight against corruption. The platform enables citizens anywhere in Liberia to report acts of corruption using their mobile phones on a web platform in near real-time without being traced. As a way of bolstering its anti-corruption campaign and enhancing its citizen corruption reporting mechanism, the LACC through the United Nations Development Programme (UNDP) joint Innovation Initiative Project trained and deployed a total of nine (9) anti-corruption reporting associates across nine counties, including Montserrado, Nimba, Margibi, Bomi, Bong, Rivercess and Grand Cape Mount.

During the period under review, the Department collaborated with Integrity Watch Liberia, to raise awareness on the Talkay mobile application. The awareness was done in two counties including Grand Bassa (Buchanan City) and Grand Cape Mount, (Sinje, Tienii, & Bo) Counties, respectively. During the county engagement, the LACC focal person, Mr. Alfred D. Karnley, Community Relations Officer, raised awareness on the new LACC Act and enabling Legislations-Whistleblower and Witness Protection.

Liberia leads UNCAC review on the state of Albania

The Liberia Anti-Corruption Commission through the Education and Prevention Department along with the Legal Team has participated in an ongoing United Nations Convention Against Corruption Peer Review on Albania. Under this peer review mechanism, state parties peer-reviewed one another to ascertain the legal framework and other regulatory and governance infrastructure that are in place to ensure corruption prevention and control.

Liberia peer-reviewed Djibouti before just as it is currently doing in the case of Albania. The special committee set up by then Executive Chairperson, included the Legal Team, the Prevention Officer, Asset Declaration & Verification Officer of the Education and Prevention Department. During the period under review, the team received, and is currently reviewing the Civil Society Report on Albania, following the completion, and subsequent submission of findings on the country's report on its Corruption Prevention mechanisms.

MONITORING AND INVESTIGATION DEPARTMENT

The Monitoring and Investigation Department (MID) is one of the most important arms of the Commission. It is charged with managing the investigation mandate of the Commission. While the Commission is working on prevention efforts, the LACC is also convinced that punishment constitutes an important form of deterrents.

Key Achievements/Efforts during the Period under Review

Mr. President, we are pleased to report that during the period under review, this Department aggressively pursued cases of corruption in different Ministries and Agencies. We can report Mr.

President that the MID Department experienced a work load of Sixty-three (63) cases covering various areas in the government.

During the period also, the Department undertook among others the following Special intelligence operations to include; Liberia Electricity Corporation (LEC) power theft and related crimes (on-going), mainstreaming and identifying acts of corruptions in Government public and private institutions, (On-going) and documenting acts of corruption as reported by the media; social and mainstream.

The Department also launched operations and open investigation into cases as reported through the Talkay Application (APP). The APP is an initiative which is used to afford citizens and other users the opportunity to report acts of corruption unnoticed and unidentified from anywhere without encountering the LACC. Users of the app have the ability to upload pictures and audio as evidence anonymously or through self-identification. The app captures key data points (report type, county & city of incidence, reporting individual's age range, reporting individual's gender and a disability question) that are collected and analyzed for each reported case.

Number and Summaries of Investigations Carried Out during the year with indications of their findings and Investigations

During the period under review, the Liberia Anti-corruption Commission investigated sixty-three cases. On the overall, these cases carried a monetary value of more than United States Dollars eleven Million (US\$11,000,000.00). While some of the cases date back few years, the LACC is exerting new efforts to ensure that the Commission is able to complete the cases so that they are not affected by statute of limitation. Statute of Limitation prohibits the LACC from moving forward with cases that are more than five years. **See APPENDIX-50**

PROSECUTION DEPARTMENT

The prosecution Department of the Liberia Anti-Corruption Commission is one of the major departments of the Commission. With the coming into force of the new act of the LACC of 2022, the Commission now has direct prosecutorial powers. By this, the Commission can now go to court without the direct supervision of the Ministry of Justice. This has eventually increased the burden on the LACC to move to court quickly and bring quality results. Despite the passage of these groundbreaking legislations, the LACC is still challenged. Currently, the LACC has only two Prosecutors. The need for more lawyers to take on corruption cases across the country and the provision of logistics are acritical to effective and efficient performance of the Commission. Despite these challenges, during the fourth quarter, the Commission successfully drew up indictment for the following cases:

RL by & thru the LACC v. Duannah Kamara et al of LWSC

In early 2023, the Liberia Anti-corruption Commission received a tip-off from a whistle-blower alleging that Mr. Duannah Kamara, former Managing Director of the Liberia Water and Sewer Corporation and others were engaged in acts of corruption at the LWS. The allegations revealed among others things that the amount of US\$99,000.00 was allegedly transferred from project accounts belonging to the LWSC to a bogus offshore company called Hydro Conseil. According to the allegations, Hydro Conseil was hired by the management of LWSC to conduct feasibility study for the LWSC. It was alleged that the company was hired in the absence of the requisite rules laid down in the Public Procurement and Concession Commission Act.

Based on the allegations of fraudulent expenditure and abuse of public funds by executives of the LWSC, the LACC Monitoring and Investigation Department initiated full-scale investigations into the matter.

The investigation found that the allegations were serious and there were reasons to launch a full-scale investigation into the matter. Following months of investigation, it became necessary to recommend prosecution of Duannah Kamara, Managing Director, Moseray Momoh, Deputy Managing Director for Administration, and other staff for diverting fuel for purpose completely different from the approved decision of the World Bank.

Following the recommendations of the investigation, the legal team then moved to the court to secure indictment. The indictment was secured and the prosecution of the former LWSC officials is currently ongoing at criminal court C.

RL by & thru the LACC v. Dr. Augustine Fannieh, Former County Health Officer, MOH

On April 14th, 2022, the LACC lifted a story from FrontPage Africa Online news Outlet Captioned "US\$1.1million of donor funds wasted/mismanaged by the Ministry of Health. According to the news outlet, the Liberia Coordinating Mechanism (LCM) at the Ministry of Health acknowledged the investigative report published on April 8, 2022, by the Office of the Inspector General (OIG). The report released by the OIG highlights systemic fraud and misappropriation by the Ministry of Health, a principal recipient of the Global Fund Grants and recommends that robust actions be taken by the government of Liberia.

Consequently, the Liberia Anti-Corruption Commission immediately utilized the open-source, obtained the investigative report and lunched a full-scale investigation.

Following extensive investigation and diligent legal proceedings, and pursuant to Section 5.1 and 5.2(d) of its 2022 Act, the Grand Jury of Margibi County sitting in its February Term, A.D. 2024 has indicted twelve (12) persons to answer to the Crimes of Economic Sabotage, Theft of Property, Tempering with Public Records, Criminal Felicitation and Criminal Conspiracy.

Those indicted were jointly and severally charged to answer to the above crimes which grows out of Financial Improprieties and Kickbacks by Officials of the Margibi County Health Team (MCHT), in the tone of US\$188,978.86 from the USAID funded project intended to improve the Health Care Delivery service of citizens of Margibi County.

RL by & thru the LACC v. Francis Wleh et al of LISGIS

In 2022, the Liberia Anti-corruption commission received a whistleblower information about allegations of corruption involving senior officials at the Liberia Institute of Statistics and Geo-Information Services (LISGIS). The LACC then commissioned an investigation into the allegations raised. The LACC following intense investigation and rigorous court proceedings secured indictment

for all those accused of complicity in the administration of the funds meant for the conduct of Liberia's 2022 Population and housing census.

The cases are currently in court and all the defendants have been brought under the jurisdiction of the court. The amount involved is US\$ 128,198.64 (One Hundred Twenty-Eight Thousand, One Hundred Ninety-Eight United States Dollars Sixty-four Cents)

RL by & thru the LACC v. Mitta K. K. Cojolo, Former Director, PPAL et al of PPAL

In early 2023, the LACC received information of corruption allegations at the Planned Parenthood Association of Liberia (PPAL). The allegations revolve on the misappropriation funds from the parent organization of PPAL. This led to the suspension of the local office in Liberia for time indefinite until funds allegedly stolen can be returned.

The LACC then mounted a high-level investigation into the matter. The Investigation found that those accused Miatta K.K. Cojolo Former Executive Director, Enree B. Neeplo, Program Manager, Ernest Vobah Finance Office were liable for the misapplication funds from the International Planned Parenthood Headquarters. The Commission then moved to the court to secure indictments for all those accused. The LACC has secured indictments before a grand jury in Criminal Court C' and a full prosecution of those responsible is on the way. The amount involved is US\$ 138,875.00 (One Hundred Thirty-Eight Thousand Eight Hundred Seventy-five United States Dollars)

GENERAL INSTITUTIONAL CHALLENGES

ADMINISTRATION

Low Manpower

The Liberia Anti-Corruption Commission received on average about one hundred cases per annum. These cases relate to allegations of corruption around the fifteen (15) counties in the Republic. At the moment there are only 20 investigators charged with investigating corruption cases across the entire country. The current number of investigators cannot even measure up with the challenges of investigating and fully prosecuting corruption cases in urban areas such as Monrovia, Ganta or Buchanan.

Additionally, the Commission has only ten (10) Corruption Prevention and Education Officers. This current number couple with the lack of resources, has severely undermined the LACC's efforts in mounting an aggressive public education program across the Country and to launch an institutional corruption risk assessment of public institutions that are vulnerable to corruption. Against this, the Commission is unable to carryout public education and corruption prevention programs in 75percent of the Country.

Due to the lack of manpower, the Commission mostly manage the number of cases it pursues in the course of the year. This has left many cases unresolved due to lower manpower to investigate these cases especially those coming from rural parts of the country where the LACC is completely absent.

Remedial Action

To fully deal with corruption issues across the country, the LACC needs a minimum of three hundred (300) staff members. This will include at least seventy (70) fully trained investigators who will deal effectively with all corruption allegations in the 15 counties of Liberia. The request for three hundred (300) staff members is part of comprehensive Strategic Plan for the entity. The consideration was done following aggressive review and brainstorming session on the human capital needs of the organization.

Low salaries and benefits

The harmonization of salaries of staff of the LACC was a morale killer for the country's anti-corruption office and has led to huge staff turn-over. The Commission has lost trained staff members to resignation due inadequate salary to commiserate with the task and risk associated with the job.

In some instances, employees at the Liberia Anti-Corruption Commission had their salaries slice by more than 50 percent. The Commission lost technicians who were specifically trained and acquired masters in anti-corruption studies.

Remedial Action

Staff members of the LACC need to be moved back to their pre-harmonization salaries. This will be a critical morale booster and supports the overall goal of fighting corruption.

Lack of Logistics

The Investigation Department responsible to investigate corruption cases in the Republic of Liberia currently has no operational vehicle. There is absolutely no operational vehicle that is assigned and running in the department of Monitoring and Investigation. This has prevented the tactical movement of investigators to conduct both overt and covert operations on alleged perpetrators of corruption in the society.

The Investigators are also in dire need of computers as most of the computer currently in use are over 5years old and are outdated.

Remedial Action

At the moment, the LACC needs (20) laptops/computers for the investigators under a new policy of "One laptop, One Investigator". The LACC also needs a minimum of ten (10) vehicles to support operational activities and investigation work across the country.

Lack of Capacity Building in basic Policing and Investigative Techniques

Training at the National Police Training Academy (NPTA) has been a vital part of the work of the Liberia Anti-Corruption Commission. Based on the work of investigators in the LACC, appropriate fire arms training, intelligence gathering and basic policing training are crucial to the conduct of effective tactical operations at all level of the LACC. At the moment newly recruited investigators have not been trained at the NPTA. This has created serious gaps in the affairs of the Department of Monitoring and Investigations. There is also need for training of senior management to undergo tutorship in basic skills in Police management training (supervision, command and control and firearm) at the National Police Training Academy (NPTA). The current team of investigators and anti-corruption practitioners are currently behind the curve in their ability to effectively deal with corruption investigations and

prosecution. This is largely due to capacity gaps. In addition to having adequate policing training, Staff members of the Commission need more training in the use of technology to combat crimes and to have greater understanding of international frameworks in tracking perpetrators of economic crimes such as the use of INTERPOL Notices and the general framework for making request under Mutual Legal Assistance Treaties.

Moreover, while trainings have been designed and provided for investigators, the need for continual National and International trainings is essential to meet the growing challenges that are accompanied by the changing and evolving techniques in the fight against corruption. Expertise in forensic accounting (digital intelligence and cybercrimes), engineer to appraise construction projects, Asset recovery methods and financial intelligence etc. are needed to expand and improve the quality of investigations.

Remedial Action

Investigators at the LACC need basic police training to have a good handle of investigative techniques and effecting an arrest of a suspect. There is also a gap in their understanding of cybercrimes issues. Cybercrime is a major conduit use by perpetrators of crimes in the recent world. Mutual collaboration between the LACC and other anti-corruption institutions with advance capacity in cyber-crime would assist the Commission in resolving these issues. There is also a need to train other staff of in institution in areas of the mandate of their unit.

Lack of Appropriate Office Building

The Liberia Anti-Corruption Commission currently has no home. The building housing the offices of the LACC is rented and was constructed over 40 years ago. It is not built to accommodate a modern anti-corruption office. The Commission is also paying a whopping US\$112,000 per annum for the premises. The building was constructed for residential purposes. Rooms in the building are few and the staff accommodation tend to be a major problem

Remedial Actions

Government needs to develop a program where it can buy a land and construct an entire office complex for not only the LACC but the whole integrity industry. This will demonstrate government seriousness towards the fight against corruption. The facility can have a training center, conference facility and located in an environment close to major government activities.

Inadequate Equipment and Working Tools

Besides the lack of operational vehicles, the LACC needs up to 50 laptops/desktop computer (including the 20 laptops for the investigator) to settle the current deficit in the Commission. The anti-corruption Office also needs about 10 all-weather road vehicles to resolve the gap for public education and investigation purposes in all the 15 counties in the country. These are basic for the effective functioning of the anti-graft office.

Remedial Actions

Provision of logistics including vehicles to support the LACC operations around the country.

Lack of Implementation of Financial Autonomy

Section 13.2 of the Liberia Anti-Corruption Act amended and restated to date grants the Commission **FINANCIAL AUTONOMY** and **OPERATIONAL INDEPENDENCE**. These control mechanisms enshrined in the LACC Act are intended to strengthen the Commission's position in the fight against corrupt public officials who may abuse or misuse public resources for private gains. The measures are also intended to prevent the obstruction of the ability of the Commission to implement their legislative functions of investigating, educating, and prosecuting corrupt individuals. Unfortunately, the LACC has not enjoyed autonomy.

Remedial Action

The LACC needs quarterly lumpsum allotment in advance that are not specifically tied to budget lines. The LACC also intends to have direct access to its payroll where the Commission will be removed from the normal platform. The LACC will provide periodic report on the usage of expenditure of funds release to the Commission in advance.

Lack of Decentralization

The LACC is not decentralized. This has hampered the commission's ability to deal with cases outside Monrovia. The Commission had proposed dividing the country into regions. Lack of decentralization has created real challenge in the fight against corruption. The most important challenge is the amalgamation of logistics. The movement of investigators and corruption prevention officers from Monrovia to rural parts of the country has overburden the commission with logistical challenges.

Remedial Actions-The setting up of regional offices around the country will provide easy access to residents in rural parts of the country in the resolution of corruption matters and allow the LACC to adequately resolve cases of corruption. This will also allow more public education campaign and hands-on approach to resolving cases of public corruption and development of anti-corruption clubs in the country.

EDUCATION AND PREVENTION DEPARTMENT

Low Asset Declaration by Political Appointees- Over the years, public officials have been refused to the declare their assets. The rate of assets declaration among public officials have been very low. Most public officials especially in the last six years were only force to declare their assets based on public pressure.

Remedial Actions- Imposing and effecting sanctions as well as working to seek legislative approval for these sanctions. This will be consistent with Section 5.2 (o)(vi) further provides for LACC to recommend to the Legislature for enactment into law sanction(s) for breach of the Asset Declaration Guidelines. Against this backdrop, upon approval by the Legislature, the LACC will collaborate with the Ministry of Finance and Development Planning, Liberia Revenue Authority, Public Procurement and Concession Commission, Liberia Business Registry, National Identity Registry, and other government service providers to impose the following sanctions on Non-Compliant Officials:

- Withholding of compensation, including salaries and other bonuses;
- Refusal or denial of government services, such as business registration, tax clearance, passport renewal, national ID card renewal, among other government provided services;
- No appointment to government positions.

Lack of funding for Public Education on Corruption- Strong public education campaign is an important milestone in raising the temperature on the need to eradicate corruption. The awareness campaign reduces prosecution time and safe the state of valuable resources. Unfortunately, limited resources have been committed to public education on corruption over the years.

Remedial Actions- Provision of adequate funding to ensure massive public education across the country. This is particularly important at this point to ensure that government's agenda about the fight against corruption in projected in all 15 counties of the Republic. It will also provide the opportunity to explain to the population about the new anti-corruption laws including the whistleblower and witness protection act, and the revised code of conduct for public officials.

PROSECUTION DEPARTMENT

Lack Illicit Enrichment Act

Though Liberia has signed on to the United Nations Convention Against Corruption (UNCAC), the Commission has however also failed to accede to key proposition in the Convention. ILLICIT ENRICHMENT is a critical part of the UN Framework Convention on corruption that Liberia has not passed into law. The convention takes seriously the issue of significant increase in the assets of public officials that cannot be reasonably explained. The Convention calls on governments to take step to reduce the opportunity for public officials to acquire huge unexplained wealth. This can only be done by having a legislation that allows the LACC to move in without restrain to curtail rampaging public officials. The issue of this legislation was part of significant issues raised by delegates at the 2020 anti-corruption Conference in Monrovia.

To raise the necessary momentum in the Legislature, the Commission needs to carryout critical public education explaining to Liberians the importance of having an Illicit Enrichment Law. To call their legal representatives to action, the people themselves must have the understanding of the Law. By this, it will form part of the questions they ask their lawmakers when they have such opportunity.

Remedial Actions- Provision of resources to carryout massive public awareness on the need for an illicit enrichment act. Additionally, the Legislature needs to pass the illicit enrichment law to support asset seizure and forfeiture.

Criminal Curt F-special court on corruption

Since the formation of the Liberia Anti-corruption commission more than a decade ago, it has relied on an overburdened Criminal Court C for the prosecution of corruption cases. This has been a key restraining factor in the fight against corruption. The only court responsible for crimes against the state is too overloaded for corruption cases. The situation is so bad that corruption cases are mixed with regular criminal cases and this leads to significant delays in the prosecution of crucial corruption cases. Citizens' reactions to this delay in the prosecution of cases have largely been placed on the shoulders of the LACC.

Liberia is among few countries in the sub-region with low rate of judicial resolution of corruption cases. The Commission needs a specific court that accepts corruption cases and disposes them in

time. This will enhance the reputation of the Commission and build public confidence in the LACC to be able to resolve incidence of Fraud.

The Commission can no longer allow corruption cases to stay in the court for this long. The only remedy to this is the speedy passage of the act establishing Criminal Court F. The new court will focus only the prosecution of corruption cases. This will add speed and accuracy to the inception and deposition of corruption matters.

Additionally, there is no other justification for the need to carryout aggressive public education on corruption than what is enshrined in Part V: section 5.1 of the 2022 Act establishing the Liberia Anti-Corruption Commission which states that, " the Commission shall have the broad mandate and function to implement appropriate measures and undertake programs geared toward investigating, prosecuting, and preventing acts of corruption, including educating the public about the ills of corruption and the benefits of its eradication".

Remedial Actions- The establishment of special court on corruption will ensure that corruption cases are fast-tracked and relieve the burden on the only economic crimes court in the country Criminal Court 'C". By this, we will have a special prosecutor, an anti-corruption court judge and the court will be entirely concentrated on corruption cases

Removal of Statute of Limitation

The leadership of the Liberia Anti-Corruption Commission continue to request legislative approval of a critical legislation to remove restrictions on the prosecution of corruption cases. Under the current legal framework, the LACC is unable to prosecute any corruption case that have been sitting for more than five years. The government needs to remove statute of limitation on corruption cases so that individuals accused of corruption can stand trial even after fifty years. In many instances, individuals accused of corruption only wait for five years to file before the court on issues of statute of limitation.

Remedial Actions- the only remedial action to this is for a collective national action to remove statute of limitation on all corruption cases. This will enhance transparency and assured the public that economic justice can still be served no matter long it takes.

Limited Number of Lawyers or Legal Practitioners assigned with the LACC-At the moment, the LACC has only two lawyers in the division of prosecution. This is so inadequate to even cover Monrovia. There are currently 14 judicial circuits across the country. The LACC normally has cases in these judicial circuits involving allegation of corruption at the local government level of the society. These cases go for several years without prosecution because the LACC lacks the legal manpower to have representation in these counties to allow the judge place these cases on the docket of the court. In some instances, statute of limitation meets up with these cases and they are never prosecuted.

Remedial Actions- The LACC needs more lawyers to support the prosecution of cases around the country. It is even more crucial now that the LACC has direct prosecutorial powers. This requires significant presence of lawyers to effectively move with the influx cases.

CONCLUSIONS

To conclude Mr. President, I can report to you that after a very difficult year, the immediate past three months have seen the Commission moving fast to rebrand the institution and re-establish ties with partners.

The commission has seen the direct commitment of several Civil Society Organizations to re-engage the Commission on our overall mandate to fight Fraud, waste and abuse in the society.

Mr. President Your Excellency, the Commission has also move to rekindle ties with regional anti-corruption bodies including the Economic and Financial Crimes Commission in Nigeria and also the West African Anti-Corruption Group-NACIWA.

Your Excellency Sir, despite series of operational challenges facing the Commission, we have moved to intensify the prosecution of cases around the country and increase corruption prevention efforts in different government ministries and Parastatals

While we continue the fight against corruption and reduce the opportunity for fraud, waste and abuse in public life, we also want thank you Mr. President for the opportunity provided us to serve our nation, Liberia.

STATEMENT OF CASH RECEIPTS AND PAYMENTS			
(ALL PUBLIC FUNDS)			
FOR THE FINANCIAL YEAR ENDED 31st December 2023			
<i>RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE</i>			
FUND/ACCOUNTS DESCRIPTION	NOTES	FY2023	FY2020/22
		RECEIPTS/ PAYMENTS	RECEIPTS/ PAYMENTS
		US \$'000	US \$'000
<u>OPERATIONAL FUND</u>			
RECEIPTS			
Authorized Allocation/Appropriation	4	1,382,612.38	1,888,940.34
Other Receipts	5	-	-
Donations ,Grant,Other Aid	6	30,200.00	2000
Total Receipts - Operational Fund		1,412,812.38	1,890,940.34
PAYMENTS			
Operations:			
Wages, Salaries and Employee Benefits	7	1,099,511.98	1,075,298.34
Supplies and Consumables	8	401,332.86	666,285.71
TRANSFERS:			
Grants	9	-	-
Other transfer payments		-	-
CAPITAL EXPENDITURES:			
Purchase/Construction of Property, plant and Equipment	10	59,265.00	38,000.00
Purchase of Financial Instruments		-	-
Total Payments - Operational Fund		1,560,109.84	1,779,584.05
Increase/Decrease in Cash		(147,297.46)	111,356.29
Cash at the beginning of the year		112,650.39	1,294.10
Foreign currency translation difference			
Cash at the End of the year - Operational Fund		(34,647.07)	112,650.39

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT				
FOR THE FINANCIAL YEAR ENDED 31st DECEMBER 2023				
<i>- RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE</i>				
	For the Financial Year Ended 31st December 2023 (FY2023)			
ACCOUNT TITLE/DESCRIPTION	Actual Amounts	Final Budget	Original Budget	Difference: Final Budget and Actual
	US \$'000	US \$'000	US \$'000	US \$'000
CASH INFLOWS				
Authorized Allocation/Appropriation	1,382,612.38	1,382,612.38	2,348,657.00	-
Other receipts	-	-	-	-
Donations ,Grant,Other Aid	30,200.00			30,200.00
Total Cash Receipts	1,412,812.38	1,382,612.38	2,348,657.00	30,200.00
CASH OUTFLOWS				
Wages, Salaries and Other Employee Benefits	1,099,511.98	981,185.50	1,092,075.00	118,326.48
Goods and Services Consumed	401,332.86	401,426.88	1,052,347.00	(94.02)
Capital Expenditure	59,265.00	-	102,900.00	59,265.00
Transfers to other Government Units	-			-
Other Payments	-	-	-	-
Total Cash Payments	1,560,109.84	1,382,612.38	2,247,322.00	177,497.46
NET CASH FLOW - OPERATIONAL FUND	(147,297.46)	-	101,335.00	(147,297.46)

STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)

AS AT 31st DECEMBER 2023

		Notes	As at 31st Dec 2023	As at 31st Dec 2022	Change in Cash Balances
Cash/Bank Account Details	Currency Held In	15	US \$'000	US \$'000	US \$'000
<u>OPERATIONAL FUND</u>					
Petty Cash or Imprest					
Petty Cash A/c 1					
Petty Cash A/c 2					
Total held in petty cash:			-	-	-
Bank AC 1- Eco Bank				459.67	
Bank AC 2		-		-	
Bank AC 1-CBL			19,361.27	-	
Bank AC 2-CBL		189.33	14,826.13	-	
Total held in Bank Accounts:			34,187.40	459.67	-
Total Cash and Bank Balances at the end of the period (Operational Fund):			34,187.40	459.67	-
TOTAL CASH AND BANK BALANCES - ALL PUBLIC FUNDS			34,187.40	459.67	-

NOTES OF EXPLANATIONS AND ELABORATION RELATING TO THE FINANCIAL STATEMENTS

The numbered notes that follow relate directly to the content of the Financial Statements above and are numbered accordingly.

1 General Information – Reporting Entity

The financial statements are for *Liberia Anti-Corruption Commission*, a public sector entity of the Government of Liberia. The financial statements encompass the reporting entity as specified in the relevant legislation (*Public Finance Act 2009*). *Liberia Anti-Corruption Commission* principal activity is to *implement appropriate measures and undertake programs geared toward investigating, prosecuting and preventing acts of corruption, including educating the public about the ills of corruption and the benefits of its eradication.*

The Financial Statements presented above reflect the Cash Receipts and Payments of the Liberia Anti-Corruption Commission for the Year ended 31st December 2023 on the basis of moneys received by, held in or paid out by the Liberia Anti-Corruption Commission during the year under review. The LACC controls its own bank accounts. Appropriations and other cash receipts are deposited into its bank accounts, from which cash expenditures are administered upon presentation of appropriate documentations and authorisation.

The principal address of the reporting entity is:

*Liberia Anti-Corruption Commission
Tubman Boulevard, Congo Town
Monrovia, Liberia*

2 Accounting Policies

These are the specific principles, basis, conventions, rules and practices adopted by the Government of the Republic of Liberia in preparing and presenting the financial statements. The principal accounting policies adopted in the preparation of the financial statements therein are set out below.

(a) Basis of preparation

These financial statements have been prepared in accordance with the requirements of the Amendments and Restatement of Public Financial Management Act, 2009 and comply with the Cash Basis International Public Sector Accounting Standard (Cash Basis IPSAS 2017): Financial Reporting under the Cash Basis of Accounting. The measurement basis applied is the historical cost basis, except where otherwise stated in the accounting policies below. The accounting policies adopted have been consistently used throughout.

(b) Reporting currency and translation of foreign currencies

The reporting currency is the United States Dollars and the exchange rate is 189.33LD to 1 USD.

(i) *Functional and presentation (or reporting) currency*

The Republic of Liberia operates a dual currency regime comprising the Liberian

Dollar (LD) and the United States of America Dollar (US \$) both of which are legal Tender. The attendant Financial Regulations to the PFM Act of 2009 states that:

- " the monetary unit of Liberia for all government agency accounting and financial reporting shall be the Liberian Dollar. The United States Dollars may also be used for financial reporting purposes, but the Liberian Dollar is the base currency."
- Hence, for the purpose of the Financial Statements being submitted, the United States Dollar is used as the reporting currency, which is permitted under the attendant Financial Regulations to the PFM Act of 2009 and adopted by the Government of Liberia as its reporting currency.

(ii) Translation of transactions in foreign currency

- Foreign currency transactions and transactions in Liberian Dollar and other foreign currencies are translated into United States Dollar using the exchange rates prevailing at the dates of the transactions. Closing monetary balances are translated into the reporting currency using the closing rates. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance.
- The Year ended (31st December 2023) exchange rate for the Liberian Dollar was 189.33 LD to 1 US \$.

(c) Reporting Period

The reporting period for these financial statements is Year End of the budget year 2023 of the Government, which runs from 1st January 2023 to 31st December 2023.

(d) Payments by Third Parties

The Commission benefitted Thirty Thousand two hundred United States Dollars (US\$30,200.00) from the United Nations Development Program.

(e) Receipts

Receipts represent cash received by LIBERIA ANTI-CORRUPTION COMMISSION during the financial quarter, comprising Authorised allocations/appropriations, Grants and other receipts. Receipts are recognized as follows:

(i) Authorized Allocations/Appropriations

- Authorized Allocations are recognized when they are received and under the control of the Liberia Anti-Corruption Commission. For the Year ended January 1st 2023-31st -December 2023, we received One Million Three Hundred Eighty-two Thousand Six Hundred twelve 38/100 (US\$1,382,612.38) United States Dollars. The commission also received Thirty thousand two hundred (US\$30,200) from UNDP for the Anti-Corruption Innovation project.

(ii) Grants

- Grants are recognized when received. Similarly, grants/transfers to other entities of Government are recognized when disbursement is made.

(iii) Other Receipts

- Other Receipts are fees/charges collected and proceed from sales of designated services. Sales of services are recognized in the period in which the payment for the service is received and not necessarily when the service is rendered. Other Receipts, whether directly collected by the Commission or collected by another entity on its behalf is recognized when received and under its control.

(f) Expenses

In general, all expenses are recognised in the statement of Cash Receipts and Payments when paid for.

(g) Property, Plant and Equipment (physical assets or fixed assets)

Property, plant and equipment principally comprises land, buildings, plant, vehicles, equipment, and any other capital assets controlled by the Commission.

Under the Government's cash basis of accounting, purchases of property, plant and equipment are expensed fully in the year of purchase. However, a memorandum record is maintained in the Fixed Assets Register at historical cost for all non-current assets of the Commission. Unrealized gains or losses arising from changes in the values of property, plant and equipment are not recognized in the financial statements. Proceeds from disposal of property, plant and equipment are recognized as other receipt in the period in which it is received.

(h) Inventories

Consumable supplies are expensed in the period in which they are paid for.

(i) Employee benefits

Employee benefits include salaries, wages, allowances, pensions and other related-employment costs. Employee benefits are recognized when they are paid. No provision is made for accrued leave or reimbursable duty allowances.

(j) Contingencies

Contingent liabilities are recorded in the Statement of Contingent Liabilities (on memorandum basis) when the contingency becomes evident and under the cash accounting method they are recognized only when the contingent event occurs and payment is made. Contingent assets are neither recognized but disclosed where probable.

(k) Commitments and Guarantees

Long term Commitments, including operating and capital commitments arising from non-cancellable contractual or statutory obligations as well as Guarantees made, will be reported as Notes to the Financial Statements.

3 Authorization Date

The financial statements were authorized for issuance on 30th January 2023 by, Cllr. Alexandra K. Zoe **Executive Chairperson/Liberia Anti-Corruption Commission.**

4 Authorized Allocations/Appropriation

The total amount of Authorized Allocations received for the Year End of 2023, is One Million Three Hundred Eighty-two Thousand Six Hundred twelve 38/100 (**US\$1,382,612.38**) United States Dollars

The comparative analysis of Estimated and Actual Receipts for the Year ended 2023 is presented below:

NOTE 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL AUTHORISED ALLOCATIONS RECEIVED FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2023					
	Actual	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance
	Fiscal Year 2023	Fiscal Year 2023	Fiscal Year 2023	Fiscal Year 2023	Fiscal Year 2023
	US \$'000				
Employee Compensation	1,099,511.98	981,185.50	1,200,075.00	118,326.48	0.12
Goods and Services	401,332.86	401,426.88	852,582.00	(94.02)	(0.00)
Capital Expenditure	59,265.00	-	296,000.00	59,265.00	-
TOTAL RECEIPTS	1,560,109.84	1,382,612.38	2,348,657.00	177,497.46	0.12

5 Other Receipts

The total amount of Other Receipts for FY2023 of US \$x represents receipts from Dividends, Rent, Other Property Income, Administrative Fees & Licenses, and Fines, Penalties & Forfeits, State the materiality Variances between the final budgets and actual Amount. as presented in the table below:

NOTE 5 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL OTHER RECEIPTS FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2023					
	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023
	US \$'000				US \$'000
Dividends					
Rent					
Other Property Income					
Administrative Fees and Licenses					
Fines, Penalties and Forfeits					
Miscellaneous receipts					
TOTAL OTHER RECEIPTS	-				

6 Donations, Grants and Other Aid

The total amount received in cash for Donations, Grants and Other Aid for FY2023 was Thirty thousand two hundred (US\$30,200.00) United States Dollar from the United Nations Development Programs (UNDP) for the Anti-Corruption Innovation Project. ***The comparative analysis of Estimated and Actual Receipts for the financial year FY223 is presented below.***

NOTE 6- COMPARATIVE ANALYSIS OF DONATIONS,GRANTS,AND OTHER AID RECEIVED DURING THE FINANCIAL YEAR ENDED 31ST DECEMBER 2023					
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023
	US \$'000				US \$'000
Comparative Analysis by Economic Classification					
Grants From Multilateral Agencies					
Grants From Bilateral & Other Agencies					-
Borrowings from Multilateral Agencies					-
Grants - Foreign Governments (Current)					-
Grants - Foreign Governments (Capital)					-
Grants – International Organisations (Current)	30,200.00	30,200.00			-
Grants – International Organisations (Capital)					-
					-
Multi-laterals Loans					-
Bi-lateral Loans					-
Other Loans					-
					-
GRAND TOTAL	30,200.00	30,200.00			-

7 Payments – Wages and salary

The total amount of Cash received for wages and salary during the financial Year Ended January 1 to December 31, 2023 is Nine hundred eight-one thousand, one hundred eighty-five 50/100 (US\$981,185.50) United States Dollars are classified in the same form as the National Budget.

Of the said amount received, the Commission made payments in the toned of One Million, ninety-nine thousand, five hundred eleven 98/100 (**US\$1,099,511.98**) United States Dollars;

The material variance between the actual and final budgets is one hundred eighteen thousand, three hundred twenty-six 48/100 (**US\$118,326.48**) United States Dollars.

The Comparative Analysis of Estimated and Actual payments made for the financial Year Ended January 1st -December 31st 2023 is presented below by Economic Classifications:

NOTE 7 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE ON COMPENSATIONS OF EMPLOYEE DURING THE FINANCIAL YEAR ENDED 31ST DECEMBER 2023					
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023
	US \$'000				
<i>Comparative Analysis by Economic Classification</i>					
Wages, Salaries and other Employee Benefits					
Wages and Salaries	833,411.59	715,085.11	1,200,075.00	118,326.48	
Social Contributions/NSSWC TAX	41,134.10	41,134.10		-	
Other Employee Costs	8,342.75	8,342.75		-	
INCOME TAX	216,623.54	216,623.54		-	
GRAND TOTAL	1,099,511.98	981,185.50	1,200,075.00	16,776.66	

8 Payments – Operations (Supplies and Consumables)

The total amount of Cash received for Goods and Services during the financial year January 1st December 31, 2023 is four Hundred One Thousand Four Hundred twenty-six 88/100(**US\$401,426.88**) United States Dollars are classified in the same form as the National Budget. Of the said amount received, the Commission made payments in the toned of Four Hundred one thousand, three hundred thirty-two 86/100 (**US\$401,332.86**) United States Dollars.

The material variance between the actual and final budgets is ninety-four 02/100 (**US\$94.02**) United States Dollars.

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NOTE 8 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE ON SUPPLIES AND COMSUMABLES DURING THE FINANCIAL YEAR ENDED 31ST DECEMBER 2023					
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023
	US \$'000				US \$'000
<i>Comparative Analysis by Economic Classification</i>					
Supplies and Consumables					
Foreign Travel	22,897.78	6,660.00	26,000.00	16,237.78	-
Domestic Travel	219.65	15,000.00	35,000.00	(14,780.35)	-
Electricity	17,458.46	5,360.00	11,000.00	12,098.46	-
Telecommunications	-	-	-	-	-
Scratch cards	10,050.00	-	5,000.00	10,050.00	-
Office Bld Rental & Lease	-	-	112,000.00	-	-
Fuel and Lubricants Vehicle	15,043.70	16,100.00	35,000.00	(1,056.30)	-
Fuel and Lubricants Generator	3,138.80	4,140.00	9,000.00	(1,001.20)	-
Repairs Vehicles	7,523.63	12,833.00	34,000.00	(5,309.37)	-
Repairs Generator	-	-	-	-	-
Stationery	4,338.00	1,000.00	12,000.00	3,338.00	-
Printing,biinding ,Publication	11,511.00	14,280.00	3,000.00	(2,769.00)	-
Computer supplies	770.00	7,583.00	7,000.00	(6,813.00)	-
ConsultancyServices /Audit/Studies	2,500.00	-	122,500.00	2,500.00	-
Intelligence Services	45,988.06	108,750.00	105,000.00	(62,761.94)	-
Special Operations	40,442.37	76,000.00	100,000.00	(35,557.63)	-
Internet	3,099.00	3,148.00	20,000.00		
Other compensation	-	24,083.00	25,000.00		
Capacity Building	18,365.00	8,000.00	51,000.00	10,365.00	-
Workshop,conf. & seminar	600.00	4,140.00	9,000.00	(3,540.00)	-
Advertising	3,320.00	1,380.00	8,000.00	1,940.00	-
Bank Charges	3.67	-	-	3.67	-
Operational Expenses	35,332.80	17,142.22	4,657.00	18,190.58	-
Guard & Security Services	76,080.94	53,557.66	90,000.00	22,523.28	-
Other Legal Fees	82,650.00	22,270.00	28,425.00	60,380.00	-
GRAND TOTAL	401,332.86	401,426.88	852,582.00	24,037.98	

9 Grants/Transfer payments

There was no expenditure made on grant for the reporting period.

NOTE 9 - COMPARATIVE ANALYSIS OF TRANSFER MADE DURING THE FINANCIAL YEAR ENDED 31ST DECEMBER 2023					
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023
	US \$'000				US \$'000
<i>Comparative Analysis by Economic Classification</i>					
Grants – International Organisations (Capital)					
Grants- Non-Governmental Organisations (Current)					
Grants- Non-Governmental Organisations (Capital)					
Grants – Other Government Organisations (Current)					
Grants- Private Entities (Current)					
Grants- Private Entities (Capital)					
GRAND TOTAL	-	-	-	-	-

10 Original and Final Approved Budget and Comparison of Actual and Budget Amounts

The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1st January 2023 to 31st December 2023) as for the financial statements – as explained in Note X above. The original budget was approved by the National Legislature in March 2023. The original budget objectives and policies, and subsequent revisions are explained more fully in the Report of the Comptroller issued in conjunction with the financial statements.

11 Capital Expenditure

Capital Expenditure of fifty-nine thousand two hundred sixty-five (**US\$59,265.00**) United States Dollars was expended during FY2023 on purchase of vehicle and furniture and fixture.

NOTE 10 - COMPARATIVE ANALYSIS OF CAPITAL EXPENDITURE PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED					
Account Title	Actual FY 2023	Final Budget FY 2023	Original Budget FY 2023	Variance (Actual vs. Revised Estimates) FY 2023	% Variance FY 2023
	US \$'000				
<i>Comparative Analysis by Economic Classification</i>					
CAPITAL EXPENDITURES:					
Non-residential buildings					
Residential Buildings					
Roads and Bridges					
Other Structures					
Machinery, Furniture and Equipment					
Transport Equipment	55,000.00	-	76,000.00	(55,000.00)	
Machinery and other Equipment					
Land			200,000.00		
Furniture and Fixtures	4,265.00		20,000.00	4,265.00	
ICT Infrastructure				-	
ICT infrastr., Hardware, Networks & Facilities				-	
Strategic Stocks & Other fixed assets				-	
				-	
GRAND TOTAL	59,265.00	-	296,000.00	-	-

12 External Assistance and Other Assistance

12a. Payment by Other Government Units and Third Parties

Government Ministries & Agencies benefits from payments made by third parties to purchase goods and services on their behalf during the period. These payments do not constitute cash receipts and payments by the government. They include payments for goods and made by multilateral and bilateral aid agencies and non-governmental organizations. They form part of the support for government programs provided by way of external assistance and other assistance. Payments amounting to US\$ 0.00 in FY 2023 when compared to FY2023 of US\$0.00. Other Government Units and Third Parties is included below as memorandum item to the Financial Statements for the financial year ended 31st December 2023.

THIRD PARTY PAYMENTS	FY2023	FY2022
FUND/ACCOUNTS DESCRIPTION	PAYMENTS	PAYMENTS
Wages, Salaries and other Employee Benefits	-	-
Wages and Salaries		
Supplies and Consumables	-	-
Travel Expenses		
Utilities		
Rent		
Fuel and Lubricants		
Repairs and Maintenance		
Office Materials, Consumables & Services		
Consultancy services/Audit/Studies		
Specialized Materials and Services		
Education and Training Related		
Other General Expenses & Arrears		
Capital Payments	-	
Purchase/Construction of Property, plant and Equipment		
Total Payments	-	-

12b. Assistance received in the form of cash transfers and deposits to current and term deposit accounts and trusts fund accounts controlled by the government. It also encompasses amount drawn by the government from accounts of donors consistent with external assistance and other assistance agreements and other authorizations. Assistance was also received in the form of third-party payments. External assistance comprises loans and grants from multilateral and bilateral; donor agencies under agreements specifying the purposes for which the assistance will be utilized. other assistance was provided for specified purposes by NGOs, Private corporations and other donors. ***The amount, class of provider and purposes for which external assistance was provided during the period is outlined below.***

External Assistance and other Assistance			
(in thousands of currency units)	FY2023		FY2022
External Assistance			
Total Cash receipts	-		0
Total third party payments	-		0
Total External Assistance	-		0
Multilateral Aid Agencies			
Cash receipts			
Third Party Payments			
Total Multilateral Aid Agencies	0		0
Bilateral Aid Agencies			
Cash receipts			
Third Party Payments			
Total Bilateral Aid Agencies	0		0
Other Assistance			
Cash receipts			
Third Party Payments			
Total Other Assistance	0		0
Non-Governmental organizations (NGOs)			
Cash receipts			
Third Party Payments			
Total NGOs	0		0
Private Corporations and Other Donors			
Cash receipts	0		
Total Private Corporations and Other Donors	0		0

SUPPLEMENTARY DISCLOSURES

LIBERIA ANTI-CORRUPTION COMMISSION FINAL EXIT DECLARATION LISTING (GENERAL LISTING)

NO.	DECLARANT	POSITION	MACs
1.	HE. Dr. Weah George M	President	
2.	HE. Taylor, Jewel Howard	Vice President	Government of Liberia
3.	Sannor, Lasana B	Deputy Security General/ Administration	Robert Flight Int'l Reg
4.	Gaye, Sandra W.	Deputy Managing Director / Operations	Liberia Airport Authority
5.	Corneh, Jacob Mohammed	Manager /Comptroller, Finance & Accounting	Liberia Airport Authority
6.	Hayes, Martin	Deputy Managing / Administration	Liberia Airport Authority
7.	Yebleh, Moses K-D	Deputy Commissioner General/ Admin	Liberia Immigration Service
8.	Budy, Robert W.	Commissioner General	Liberia Immigration Service
9.	Kenneth, Asatu Bah	Deputy Commissioner General/ Naturalization	Liberia Immigration Service
10.	Jackson, Emmanuel D.	Assistant Director	National Security Agency
11.	Sharpe, Edward L.	Deputy Director/ Planning, Research & Any	National Security Agency
12.	Pearson, James Henric	Director	National Security Agency
13.	Smith, Gerald F.	Deputy Director / Administration	National Security Agency
14.	Dolo, Stephen Boone	Director of Field Officer	National Security Agency
15.	Jalloh Binta Jah	Deputy for Operation/ VIP Services	National Security Agency
16.	Kuiah, Alphonso S.	Deputy Managing Director for Administration	National Port Authority
17.	Gray, Molewuleh B.	Chairman & CEO	National Investment Commission
18.	Wright, Alloysius	Commissioner / Policy & Program	National Aids Commission
19.	Kolee, Theodosia Slewion	Chairperson	National Aids Commission
20.	Sheriff, Millias Zarino	Assistant Minister -TVET	Ministry of Youth & Sport
21.	Bracewell, Fametta	Assistant Minister for Administration	Ministry of Youth & Sport
22.	Wilson, Dester Zoegar	Minister	Ministry of Youth & Sport
23.	Wilson, Clarence Napoleon	Assistant minister, Technical Services	Ministry of Public Works
24.	Bernard, Jackson A. W.B	Assistant Minister	Ministry of Public Works
25.	Barclay, Amos Y	Deputy Minister / Technical Services	Ministry of Public Works
26.	Kialain-Sarsih, Kaustella	Deputy Minister / Operations	Ministry of Public Works
27.	Collins, Ruth Coker	Minister	Ministry of Public Works
28.	Banto, Jr., Benjamin	Deputy Minister	Ministry of Public Works

NO.	DECLARANT	POSITION	MACs
29.	Todd, Joseph P.	Deputy Minister / Administration	Ministry of Public Works
30.	Yealu, Melvin L.	Assistant Minister for Administration	Ministry of Post & Telecommunication
31.	Browne, prosper K.	Deputy Minister / Technical Service	Ministry of Post & Telecommunication
32.	Wallace, Jr., George W.	Advisor to the President on Foreign Affairs	Ministry of State for Presidential Affairs
33.	Potter, James Emmanuel	Assistant Minister for Logistics	Ministry of State for Presidential Affairs
34.	Kpui, Trokon Tahilo	Minister of State without Portfolo	Ministry of State for Presidential Affairs
35.	Blamoh, George Wesseh	Minister	Ministry of State for Presidential Affairs
36.	Tuan, Nyenati	Solicitor General	Ministry of Justice
37.	Dorliae, Kou	Deputy Minister for Economic Affairs	Ministry of Justice
38.	Dean, Jr., Frank Musah	Minister of Justice	Ministry of Justice
39.	Noah, Edrick Fargbanah	Assistant Minister / Administration & Public Safety	Ministry of Justice
40.	Howard, Norwu Gaba	Deputy Hosiptal Administratoin	Ministry of Health
41.	Jallah, Wilhemina S.	Minister	Ministry of Health
42.	Jacobs, George Paygar	Assistant Minister / Policy & Planning	Ministry of Health
43.	Tulay, Abduliah Vaifee	Deputy Minister Policy Planning	Ministry of Health
44.	Boley, Boakai Fofe	Managing Director/ NDS	Ministry of Health
45.	Wesseh, Chea Stanford	Assistant Minister	Ministry of Health
46.	Logan, Gorbee Gabriel	Assistant Minister / Curative Services	Ministry of Health
47.	Kateh, Francis Nah	Chief Medical Official/ Deputy Minister of Health	Ministry of Health
48.	Da-thong, Latim	Deputy Minister / Administration	Ministry of Education
49.	Washington, Gayeflor	Assistant Minister / Teacher Education	Ministry of Education
50.	Massaquoi, James Armah	Assistant Minister / Fiscal Affairs	Ministry of Education
51.	Dukuly, Saku Siryon	Asstistant Minister	Ministry of Education
52.	Sonii, Ansu Dao	Minister	Ministry of Education
53.	Duopu, Alexander	Deputy Minister / Instruction	Ministry of Education
54.	Sackor, Munah H.	Assistant Minister General Administration	Ministry of Education
55.	Kesselly, Alton Varney	Deputy Minister / Planning	Ministry of Education
56.	George, Geraldine J	Deputy Chief of Staff/ Brigadier General	Ministry of National Defense
57.	Ziankahn,Jr. ,Daniel Dee	Minister	Ministry of National Defense
58.	Dickson, Tibli O	Deputy Minister / Administration	Ministry of National Defense

NO.	DECLARANT	POSITION	MACs
59.	Johnson, Prince Charles	Major General, Chief of Staff	Ministry of National Defense
60.	Goba, Sr., Thomas G.	Deputy Minister for Industry	Ministry of Commerce & Industry
61.	Nembo, Debra	Deputy Ministry / Small Business Administration	Ministry of Commerce & Industry
62.	Clarke, Ernest Jenkins	Assistant Minister for Administration	Ministry of Agriculture
63.	Tetteh, Precious Klade	Deputy Minister / Administration	Ministry of Agriculture
64.	Cooper, Jeanine Milly	Minister	Ministry of Agriculture
65.	Barclay, Anthony A.C	Assistant Minister for Technical	Ministry of Agriculture
66.	Chieh, Agnes S	Assistant Minister/ Administration	Ministry of Mines & Energy
67.	Gontor, George Lolee	Deputy Minister / Energy	Ministry of Mines & Energy
68.	Sherman, Emmanuel O.	Deputy Minister/ Operations	Ministry of Mines & Energy
69.	Scere, Alexander B.	Deputy Minister / Administration	Ministry of Mines & Energy
70.	Sartuh, Rexford C.	Assistant Minister/ Mineral Exploration	Ministry of Mines & Energy
71.	Willabo, Jr. Johnson S.	Assistant Minister Planning and Development	Ministry of Mines & Energy
72.	Murray, Gesler Elbert	Minister	Ministry of Mines & Energy
73.	Swen, Emmanuel T.T.	Assistant Minister for Mines	Ministry of Mines & Energy
74.	Tonpo, Jarlawah	Deputy Min. for Press & Public Affairs	Ministry of Information Culture Art & Tourism
75.	Gayedyu, Jr., Daniel C.	Deputy Minister for Administration	Ministry of Information Culture Art & Tourism
76.	Rennie, Ledgerhood Julius	Minister	Ministry of Information Culture Art & Tourism
77.	Fofana, Boakai M.	Deputy Minister / Technical Service	Ministry of Information Culture Art & Tourism
78.	Fofana, Ayoubah L.	Assistant Minister/ Comm. Farming	Ministry of Internal Affairs
79.	Mulbah, Samuel	Superintendent, Lofa	Ministry of Internal Affairs
80.	Johnson, David G.	Asst. Supt. For Development/ Mont	Ministry of Internal Affairs
81.	Wie, Paulita Christmas	Deputy Minister / Urban Affairs	Ministry of Internal Affairs
82.	Fineboy, Edward F.	Assistant Minister/ Operations	Ministry of Internal Affairs
83.	Jangar, Joseph B.	Assistant Minister	Ministry of Internal Affairs
84.	Johnson, Momolu S.	Deputy Minister / Administration	Ministry of Internal Affairs
85.	Sirleaf, Varney A.	Minister	Ministry of Internal Affairs
86.	Suah, Thomas Q	Acting Deputy Minister / Operations	Ministry of Internal Affairs
87.	Sanyon, Losine N.	Assistant Minister / Technical Services	Ministry of Internal Affairs
88.	Baikpeh, Janjay	Superintendent, Grand Bassa	Ministry of Internal Affairs

NO.	DECLARANT	POSITION	MACs
89.	Wokololie, Samora P. Z., Dr. Atty	Deputy Minister / Fiscal Affairs	Ministry of Finance & Development Planning
90.	Nyenpan, Ojuku T.	Assistant Minister / Rev. and Tax Policy	Ministry of Finance & Development Planning
91.	Korbi, Jessy B.	Assistant Minister / Budget	Ministry of Finance & Development Planning
92.	Sackie, Jeremiah B	Assistant Minister/ Expenditure	Ministry of Finance & Development Planning
93.	Flomo, Augustus J.	Deputy Minister / Economic Management	Ministry of Finance & Development Planning
94.	Kolubah, Benedict	Asst. Minister/ Dev. & Planning	Ministry of Finance & Development Planning
95.	Kowo, Janga A.	Comptroller General	Ministry of Finance & Development Planning
96.	Brunson Tanneh G	Deputy Minister/ Budget & Development Planning	Ministry of Finance & Development Planning
97.	Kollie-Lawson, Patience M	Assistant Minister / Administration	Ministry of Finance & Development Planning
98.	McGill, Rebecca Younger	Deputy Minister for Administration	Ministry of Finance & Development Planning
99.	Tweah, Samuel D.	Minister	Ministry of Finance & Development Planning
100.	Koijee, Jefferson T.	Mayor, Montserrado County	Monrovia City Cooperation
101.	Gaye, Alphonso G.	Managing Director	Liberia Water & Sewer Cooperation
102.	Hilton, Mcarthur Wisseh	Deputy Managing Director	Liberia Water & Sewer Cooperation
103.	Devine, Aretha M.B.	Deputy Executive Director/ Administration	Liberia Refugee Repatriation & Resettlement Com.
104.	Wallace, Alphonso W.	Deputy Executive Director / Operations	Liberia Refugee Repatriation & Resettlement Com.
105.	Logan, Festus R.B.	Executive Director	Liberia Refugee Repatriation & Resettlement Com.
106.	Farr, Sabastine	Deputy Inspector General Training and Manpower	Liberia National Police
107.	Reeves, Sadatu L. M.	Deputy Inspector General/ Administration	Liberia National Police
108.	Robinson,Jr. Clifford Blamo	Deputy Director General / Copyright	Liberia Intellectual Property Office
109.	Cooper, P. Adelyn	Director General	Liberia Intellectual Property Office
110.	Tobii, Richmond Nagbe	Managing Director	Liberia Telecommunication Cooperation
111.	Gbarwea, Jamess	Commissioner	Liberia Telecommunication Authority
112.	Slober, Anderson Chea	Deputy Managing Director/Operation	Liberia Telecommunication Cooperation
113.	Dakel, William V.	Deputy Director General/ Administration	General Services Agency
114.	Freeman, Yvette	Deputy Minister for Administration	Ministry of Labor
115.	Kollie, Wolubah F.	Assistant Minister for Statistic & Research	Ministry of Labor
116.	Karbo, Hannah M	Deputy Minister	Ministry of Labor
117.	Roberts, Joseph	Assistant Minister/ Land & Rail	Ministry of Transport

NO.	DECLARANT	POSITION	MACs
118.	Williams, Gertrude J. D	Assistant Minister/ Insurance	Ministry of Transport
119.	Kollie, Jolo Darius	Deputy Minister for Land & Rail	Ministry of Transport
120.	Karneh, Hassan Amara	Deputy Minister for Research Planning Policy	Ministry of Gender, Children & Social Protection
121.	Kabba, Mamensie fomba	Assistant Minister for Administration	Ministry of Gender, Children & Social Protection
122.	Klafleh, Roosevelt S.	Assistant Minister for Research & Technical Services	Ministry of Gender, Children & Social Protection
123.	Kowo, Jargbe Roseline Nagbe	Director/ Chief Executive Officer	Public Procurement Concession Commission
124.	Liberity-Kemoh Estelle	Director General	Liberia Broadcasting System
125.	Young, Tepenty	Deputy/ Operations & Technical Services	Liberia broadcasting System
126.	Wonmie, Habakkuk S	Member of Board of Directors	National Social Security & Welfare Cooperation
127.	younquoi Larry P.	Representative, District 8 Nimba County	House of Representative
128.	Pay-bayee, Daintowon D.	Chairperson	National Commission on Disability
129.	Williams, Henry O.	Executive Director	National Disaster Management Agency
130.	Howard-Taylor, Jewel H.E	Vice President	Republic Of Liberia
131.	Fahnbulleh, Henry Boima	Deputy Ministry / Foreign Affairs	Ministry of Foreign Affairs
132.	Thompson, Nyene-Yaba F.	Assistant Minister/ International Organization	Ministry of Foreign Affairs
133.	Jackollie, Rosetta C.N.	Assistant Minister / Operations	Ministry of Foreign Affairs
134.	Lormia, II., Robert Yarsuo	Ambassador -At-Large	Ministry of Foreign Affairs
135.	Vah, Maxwell P	Assistant Minister for American Affairs	Ministry of Foreign Affairs
136.	Gray, Naomie M	Assistant Minister / Afro Asian Affairs	Ministry of Foreign Affairs
137.	Kemayah, Dee-Maxwell S	Minister	Ministry of Foreign Affairs
138.	Doryen, Cofa Mike	Managing Director	Forestry Development Authority
139.	Plewon,iii. Benjamin T	Deputy Managing Director / Administration	Forestry Development Authority
140.	Tally, Joseph J.	Deputy Managing Director / Operations	Forestry Development Authority
141.	Dickson, Alex Karku	Director General	Liberia National Fire Service
142.	Gray, Molewuleh B.	Chairman	National Investment Commission
143.	Pailey-Johnson, Teetee	Deputy Director General / Administration	Civil Service Agency
144.	Thompson James A.	Director General	Civil Service Agency
145.	Jackson, Onikeh Smythe	Deputy Director General	Civil Service Agency
146.	Gono, Charles Nah	Deputy Commissioner	Liberia Maritime Authority

NO.	DECLARANT	POSITION	MACs
147.	Boeh, William Yarwha	Deputy Director General/ Technical Services	National Fisheries & Aquaculture Authority
148.	Manoballah, Augustine M	Deputy Director General/ Administration	National Fisheries & Aquaculture Authority
149.	Captan, Monie Ralph	Chairman / Acting CEO	Liberia Electricity Cooperation
150.	Camanor, Sia Wata	Chief Medical Officer	John F. Kennedy Medical Center
151.	Wleh, Andrew Joseph	Deputy Director General / Veterans Affairs	National Bureau of Veterans Affairs
152.	Geor, Alexander S.	Deputy Director General / Administration	National Bureau of Veterans Affairs
153.	Peters, Andrew	Executive Director	National Identification Registry
154.	Boley, George Eutygianus	Representative, District 8 Nimba County	House of Representative
155.	Kamara, Amara M	Deputy Director General / Training	Liberia Institution for Public Admin
156.	Kamara, Salia	Executive Director	Water Hygiene and Sanitation
157.	McCauley, Herbie T	Managing Director	National Transit Authority
158.	Mannah, Sam S	Managing Director	National Insurance Company
159.	Gray, Saifuah-mai	President/ CEO	National Oil Company of Liberia
160.	Cummings, Jamoil Pennie	Director General	Bureau of State Own Enterprise
161.	Mends-Cole, Sr. Roland K	Acting Director General	Liberia Agriculture Commodity Regulatory Authority
162.	Quamie, Gonyadahue Andy	Deputy Minister for Sport	Ministry of Youth & Sport
163.	Smith-Forbes, Audran R.	Deputy Minister for Administration	Ministry of Youth & Sport
164.	Whitfield, Bobby	Chairman, CEO	Water Hygiene and Sanitation
165.	Varmah, Archie Varney	Acting Managing Director for Finance	Liberia Water & Sewer
166.	Korto, Neved	Deputy Director General for Operations	Liberia Lottery Authority
167.	Doe, Isaac Nyenoh	Deputy Minister for Youth Development	Ministry of Youth & Sport
168.	Bongolee, Marwolo Tarnue	Assistant Minister for Student Personnel Service	Ministry of Education
169.	Dee, Samson	Registrar General	Liberia Business Registry
170.	Toe, James B.	Assistant Minister for Sport	Ministry of Youth & Sport
171.	Hne, Jr. D. Wa	Deputy Director General for Research & Consultancy	Liberia Institute of Public Administration
172.	Sakor, Marvin M	Deputy Inspector General for Operations	Liberia National Police
173.	Mulbah, Prince Borkawo	Deputy Inspector General for CID, CSD & IA	Liberia National Police
174.	Collins, Olayee Sunday	Deputy Minister	Ministry of Internal Affairs

NO.	DECLARANT	POSITION	MACs
175.	Donmo, Archie N	Director General	Liberia Petroleum Regulatory Authority
176.	Sheriff, Ahmed B	Deputy Executive Director For Administration	National Disaster Management Agency
177.	Toe, James B.	Assistant Minister for Sports	Ministry of Youth & Sport
178.	Tyler, Sirleaf Ralph	Deputy Minister for Administration	Ministry of Transport
179.	Doe-Sumah Felecia	Assistant Minister for Basic Education	Ministry of Education
180.	Sudue, Patrick Toe	Inspector General, Liberia National Police	Liberia National Police
181.	Collins, Sam K.	Assistant Minister for Press & Public Affairs	Ministry of National Defense
182.	Bility, Edriss	Deputy Director General for Operations	General Services Agency
183.	Miller, Princeton Ashley	Deputy Managing Director for Administration	National Insurance Company of Liberia
184.	Reeves, Emmett Koko	Deputy Director/ Inspector General	National Security Agency
185.	Sanoe, Jurah A.M.	Assistant Minister	Ministry of Information
186.	Woart, Thomas Nyeba	Deputy managing Director of Insurance	National Insurance Company of Liberia
187.	Sheriff, Esiaka M	Assistant Minister for Research /Development Planning	Ministry of Internal Affairs
188.	Dolo, Michael Montgomery	Deputy Director for Operations	Liberia National Fire Service
189.	Tarwo, Grace Princess	Acting Assistant Minister for New Media & National Branding	Ministry of Information
190.	Lomax, Emmaunel A.	Director General	Center for National Document & Record Archives
191.	Doe, Samuel	Deputy Managing Director for Operations	National Port Authority
192.	Nebo, Diana	Managing Director	National Port Authority
193.	Weeks, Kwame Oldpa	Director General	Liberia News Agency (MICAT)
194.	Teah, Anthony Manneh	Deputy Director General for Administration	Liberia Institute of Public Administration
195.	Jonly, Alexander B	Director General	Liberia Institute of Public Administration
196.	Saryon, Sam	Deputy Director for Special Services	National Security Agency
197.	Thomas, Daniel Nuxe	Assistant Minister for Information Services	Ministry of Information
198.	Turkolon, Princess Krubo	Deputy Minister for Cultural & Tourism	Ministry of Information
199.	Garlo, Todd Gbain	Assistant Director for Administration	National Social Security Agency
200.	Farley, Kai Garlo	Superintendent	Ministry of Internal Affairs
201.	Mends-Cole Ronald K	Acting Director General	Liberia Agriculture Commodity Regulatory Agency
202.	Gargu, Alexander S	Assistant Minister for Administration	Ministry of Labor

NO.	DECLARANT	POSITION	MACs
203.	Jelly, Sr., Anthony Kai	Assistant Minister for Civil Works	Ministry of national Defense
204.	Jalloh, Mohammed K	Deputy Registrar General	Cooperative Development Agency
205.	Sleweon, Dave Thaddaus	Assistant Minister for Construction	Ministry of Public Works
206.	Prowd, George A	Superintendent	Ministry of Internal Affairs
207.	Dennis, Bolton	Assistant Minister for Public Works	Ministry of Public Works
208.	Mentoe, Hilary Flomo	Assistant Minister for Administration	Ministry of Internal Affairs
209.	Bah, Abubakar	Assistant Minister for Urban Affairs	Ministry of Internal Affairs
210.	Brown, Jerry F	Chief Executive Officer	John F. Kennedy Memorial Center
211.	Nmah, Sr. Gabriel	Deputy Director for Administration	Liberia National Fire Service
212.	Ylatun, Doria N	Superintendent	Ministry of Internal Affairs
213.	Roberts, Trokon N.	Director	Executive Protection Service
214.	Howard, Alice J.	Deputy Minister for Gender	Ministry of Gender Children & Social Protection
215.	Browne, Marie Urey Coleman	Managing Director	Liberia Petroleum Refinery Cooperation
216.	Karneh, Hassan Amara	Deputy Minister for Research Planning & Policy	Ministry of Gender Children & Social Protection
217.	Kpayea, Eric Deyoa	Inspector General	Ministry of Labor
218.	Daitouah, Neileh C	Director General	National Food Assistance Agency
219.	Saydee-Tarr, Williametta E	Minister	Ministry of Gender Children & Social Protection
220.	Nixon, Patrick J	Assistant Minister Alien Registration	Ministry of Labor
221.	Lloyd, Edmond K.P.P	Act. Assistant Minister for Planning Programming	Ministry of Public Works
222.	Redd, Zeze	Deputy Director for Technical Service	National Identification Registry
223.	Chesson, Jefferson Joseph	Assistant Minister for Administration	Ministry of Public Works
224.	Mulbah, George Sylvester	Deputy Director General for Administration Acting Director General	Liberia Civil Aviation Authority
225.	Cooper-Frank, Margaret	Assistant Minister for Cultural Affairs	Ministry of Information Culture Art & Tourism
226.	Harris, Parleh D	Deputy Minister for Administration	Ministry of Gender Children & Social Protection
227.	Allen, Cyril Afamefume	Chairman, Board of Directors	National Social Security
228.	Bemah, Peter Spenser	Deputy Minister for TVET	Ministry of Youth & Sport
229.	Yeke, Quiwu P.	Executive Director	Liberia Agency for Community Empowerment
230.	Whea, Emmanuel P	Acting Assistant Minister for Foreign Affairs	Ministry of Foreign Affairs
231.	Daniels, Eric	Vice President	National Oil Company of Liberia

NO.	DECLARANT	POSITION	MACs
232.	Baryogar, Ruth	Assistant Minister for Manpower	Ministry of Labor
233.	Sorber, George	Deputy Director	Liberia broadcasting System
234.	Dunah, Worleah Saywah	Minister	Ministry of Post & Telecommunication
235.	Dumoe, Wilson Vatie	Assistant Minister for Regional Labor Affairs	Ministry of Labor
236.	Thompson, Williams	Assistant Minister for Energy	Ministry of Mines & Energy
237.	Harris, Victor Sumo	Director General	Center for Agriculture Research Institute
238.	Satwon-Rosler, Famater	Registrar General	Cooperative Development Agency
239.	Appleton, Gigel Sieh	Assistant Director for Operation/ VIP Service Administration	National Security Agency
240.	Weefur, Moses	Deputy Director General Technical	Liberia Civil Aviation Authority
241.	Diggs, Mawine	Minister	Ministry of Commerce & Industry
242.	Gray, Deweh	Deputy Minister for Legal Affaire	Ministry of Foreign Affairs
243.	Gibson, Charles H	Minister	Ministry of Labor
244.	Mitchell, Abraham B	Assistant Minister for Codification	Ministry of Justice
245.	Pyne, Marcus G.W	Deputy Director for Administration	National Identification Registry
246.	Duncan-Sawyer, Thelma E	Deputy Minister for Administration	Ministry of Foreign Affairs
247.	Konneh, Musa G	Deputy Director Genera for Operations & Technical Services	Liberia Agriculture Commodity Regulatory Authority
248.	Yekeson-Koffa, Dama Reter	Deputy CEO for Administration	John F. Kenedy Medical Center
249.	Grayfield, Jallah	Deputy Managing Director for Public Service	Liberia broadcasting System
250.	Sampson Welma Blaye	Assistant Minister for Labor Standard	Ministry of Labor

**CASES HANDLED BY THE INVESTIGATIONS AND MONITORING DEPARTMENT-JANUARY -DECEMBER
2023**

Investigations

I. Cases brought forward from December 2022

No.	Title	Case #:	Nature	Date Reported	Status
1.	Allegations of misapplication of US \$13.782 Million by Emmanuel Johnson Nimbune and officials of the Ministry of Agriculture	00271	Allegations of misapplication of US \$13.782 Million by Emmanuel Johnson Nimbune and officials of the Ministry of Agriculture	06/26/2018	Ongoing
2.	FDA mobile money corruption case	00353	Allegation that mobile money accounts of the FDA have been mismanaged by officers of the FDA	03/2/2020	Ongoing / Pending Local Travel
3.	Complaint from the Liberia Revenue Authority that Mr. Jefferson Norman, a staff of the LRA converted government revenue into his personal benefit.	00392	Complaint from the Liberia Revenue Authority reveals that an administrative investigation was conducted by their Professional Ethics Department (PED) involving Mr. Jefferson Norman an employee of the entity with findings sustained against him for collecting and converting government's revenue into his personal use.	07/10/2020	Ongoing
4.	World Bank Confidential Report on allegations of misconduct in connection with the Public Financial Management Reform Project-I	00393	Administrative inquiry by the World Bank Group integrity vice president (INT) into allegations of misconduct in connection with the Public Financial Management Reform Project-I found that former Data Center Manager received payment totaling US\$3,000.00 through procurement fraud and kickbacks/bribery and insider's trading of info.	July 15, 2020	Assessment Ongoing
5.	Complaint forwarded by the MOJ through the office of Cllr. Nyan Tuan (Deputy Minister of Justice for Codification) on behalf of	00394	Allegation: that the Liberian Government is indebted to China Builder as a consequence of which a court judgment was rendered against the Gov't of Liberia. The said amount (US \$300,000.00) remained unpaid although a GAC Audit of	08/12/2020	Nearing completion

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	China Builder against the administration of the GBCC.		Grand Bassa Community College (GBCC) showed that the amount in question was paid to China Builder, a claim China Builder denied.		
6.	Complaint from an anonymous source that some employees of Global Bank (Liberia) Limited are transferring money from GOL account to a private Bank Account for their personal benefit.	00395	Allegation: that some highly placed employees of Global Bank are in the habit of transferring money from GOL employees' accounts to a private account number LRD-1760600010001 within the bank for onward usage to benefits themselves.	08/17/2020	Undergoing intelligence
7.	Complain emanating from Atty. Gabriel A. Johnson of Liberia Revenue Authority (LRA) against Harris Torseh and Jeneka Manoba both of the LRA for alleged corruption.	00396	Allegation: That LRA Administrative findings were sustained against the two employees names mentioned previously for allegedly collecting and defrauding Gov't of revenue into their personal use, coupled with fraud (altercation of flag receipt).	08/17/2020	Ongoing
8.	Complaint emanating from the Liberian Observer on a report from standard chartered shows how a Lebanese owned gold firm transferred more than US\$11Million to a company in Dubai	00397	Allegation: That standard charter Bank says it had suspicion about suspected money laundering, suspicious "wire transfers" and the use of high-risk jurisdictions and round figure payments. That in 2013, the bank filed a suspicious activity report about Golden Vision trading an active gold dealership license issued by the Liberia Land, Mines & Energy	09/21/2020	Under Intelligence
9.	Complaints from a walk-in source reveals that some employees of the Ministry of Transport are involved in fraudulent registration of Motor Vehicle	00398	Allegation: That several motor vehicle certificates were issued to vehicle owners during the period 2015 to 2021 without observing the legal process at the Ministry of Transport.	09/21/2020	Under Intelligence
10.	Complaint emanating from the consortium of Liberia concerned organization Inc.	399	Allegation of abandonment of two projects namely Kesselee Boulevard Market Building valued	10/01/20	Under Intelligence

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	(COLCO-Inc) under the signature of Mr. Melvin Sloh Doweh-Executive Director/PRO against some present and former Government Officials.		US\$80,000.00 and District Office at LPRC Junction valued US\$217,000.00 in District #12, Montserrado County, Liberia		
11.	Human Rights Commission Corruption Case	400	Audit Report submitted by Hon. Emmanuel B. Nyeswah, Director General of Internal Audit Agency (IAA) against the Independent National Commission on Human Rights (INCHR) which revealed financial malfeasances with cumulative values of US\$474,035.62 and LR\$768,9545.69	10/01/20	Nearing Completion
12.	Allegation of corruption by officials of the Ministry of Agriculture (MoA).	401	Alleged Financial malpractices by the Minister of Agriculture in the implementation of Small Holders Agribusiness revitalization project in the amount of US\$48 Millions	10/06/2020	Ongoing
13	Allegation of corruption by officials of the Administration of Bong County	406	Complaint filed by Bong County Attorney, Jonathan Flomo revealed that two officials of the County namely Mr. Stephen J. Mulbah, Chairperson of the Bong County Project Management Committee (PMC) and Mr. Paul a. Solunteh, Assistant Superintendent for Fiscal Affairs were involved in alleged malfeasance by engaging in activities which amount to deviation to expenditure plan.	10/30/2020	Nearing Completion
14	Allegation of acts of corruption reported by the General Auditing Commission against the Incident Management System (IMS) COVID-19 response for the period of five(5) months ended June 30, 2020	00414	Complaint emanating from the General Auditing Commission on the Financial Statement of the audit of the Incident Management System COVID-19 response ended June 30, 2020	April 15, 2021	Assessment ongoing
15	Allegation of acts of corruption at the National Public Health Institute of Liberia (NPHIL) for the year	00415	Auditor's General report on the Financial Statement audit of the National Public Health Institute (NPHIL) for the year ended	April 15, 2021	Assessment ongoing

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	ended June 30, 2017, 2018 to June 30, 2021 respectively				
16	Allegation of acts of corruption at the Nimba County Community College for the period July 1, 2015 to June 30, 2016	00416	Auditor's General report on the Nimba County Community College (NCCC) for the period ended July 1, 2015 to June 30, 2016.	May 7, 2021	Nearing Completion
17	Allegation of acts of corruption and alleged misapplication of Norway grant which is in the tune of US\$6,000,000.00, period runs from 2010-2015	00417	Information: Front Page Newspaper story. Details: That president George Weah wrote the house of representative to conduct investigation	May 12, 2021	Assessment ongoing
18	Allegation of corruption and overpayments involving Abraham B. Samukai, Controller of the Ministry of Public Works (MPW).	00418	Complaint from the Public Works Ministry reveal that some suspicious transaction occurred between the Acting Public Works Minister and the Comptroller, Mr. Abraham Samukai.	May 12, 2021	Nearing Completion
19	Allegation that Ruth Jappah received salaries from the Law Reform Commission (LRC) and is not putting in full time.	00419	Complaint from Cllr. Boakai N. Kanneh (Chairperson) Liberia Law Reform Commission (LRC) against Cllr. Ruth Jappah Samukai for abandoning her office and making lot of trips abroad and not putting in full time but is still receiving salaries regularly.	May 27, 2021	Ongoing
20	Allegation: General Auditor's report on the Financial Statement of the Liberia Anti-Corruption Commission.	00422	Allegation: General Auditor's report on the Financial Statement of the Liberia Anti-Corruption Commission	June 11, 2021	Assessment ongoing
21	Complaint from the General Audit Commission (GAC) on the official Financial Statement of the Liberia Anti-Corruption Commission	00423	Complaint from the General Audit Commission (GAC) on the official Financial Statement of the Liberia Anti-Corruption Commission	June 11, 2021	Assessment ongoing
22	General Auditor report on the National Bureau of Concession regarding their financial transactions for the periods ended 2017, 2018 and 2019.	00425	General Auditor report on the National Bureau of Concession regarding their financial transactions for the periods ended 2017, 2018 and 2019.	June 12, 2021	Assessment Ongoing
23	Allegation of corruption, kickbacks and unexplained wealth involving some officials of the Ministry of Mines and Energy.	00426	Complaint emanating from the FrontPage Africa newspaper reveals that, Mr. Samuel T.K Wilson (former Lands & Mines Minister) was allegedly	July 14, 2021	Undergoing intelligence

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			involved in acts of corruption at the Ministry of Mines & Energy.		
24	Allegation of financial impropriety involving some officials of Government.	00430	Complaint from the General Audit Commission (GAC) on the Government of Liberia consolidated fund financial statements for the fiscal period ended June 30, 2016 and the fiscal period ended June 30, 2018.	August 3, 2021	Assessment ongoing
25	Allegation of misapplication of fund intended for the construction of the Grand Gedeh County Community College by the County Authorities.	00431	Complaint from I.G Danex Liberia LTD. on an engineering company operating in Liberia and headed by Mr. Godfery I. Daniel, alleged that the superintendent of Grand Gedeh County misappropriated and diverted project fund for the construction for the Grand Gedeh County Community College in Zwedru. Even though the Government of Liberia has made full payment for the completion of the college project but Mr. Kaiye Farley (superintendent) used the project funds for his personal use.	August 2, 2021	Nearing Completion
26	Allegation of misapplication of fund intended for the renovation of the Executive Mansion by some officials of Government.	00432	Complaint from the General Auditing Commission (GAC) on the audit of the executive mansion renovation by the Ministry Of State for Presidential Affairs for the period July 1, 2006 through December 31, 2015.	August 3, 2021	Closed / Statute of Limitation
27	Allegation of misapplication of Margibi County Development fund by the Community Builder Investment Inc	00434	Complaint emanating from Hon. Ivar Jones, Representative District #2, Margibi County against a contractor Community Builder Investment Inc. for the construction of a police station in the farm community in Margibi.	August 31, 2021	Ongoing
28	Allegation of financial impropriety involving officials of the Civil Service Agency (CSA)	00435	General Auditing report on the financial statement on the audit of Civil Servant Agency (GSA) for the period 2015-2016, 2017-2018-2019.	September 1, 2021	Nearing Completion
29	Allegation of financial impropriety involving officials of the Liberia Revenue Authority (LRA)	00436	General Auditing report on the financial audit of the Liberia Revenue Authority (LRA) for the fiscal period 2016-2017-2018.	September 1, 2021	Ongoing
30	Allegation of financial impropriety involving officials of the MFDP.	00437	General auditor report on the assurance audit of the Integrated Financial Management Information System (IFMIS) of The Ministry of Finance & Development Planning (MFDP) July 1, 2017- December 2020.	September 1, 2021	Assessment ongoing
31	Allegation of financial impropriety involving past and present officials of the NPA.	00438	General auditor's report on the National Port Authority (NPA) financial statement for the period 2016-2017 and 2019.	September 1, 2021	Ongoing

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32	Allegation of financial impropriety involving officials of NAFAA.	00439	General auditor's report on the audit of the Financial Fisheries and Agriculture Authority (NAFAA) for the period July 1, 2019- June 30, 2020.	September 1, 2021	Completed
33	Allegation of tax evasion involving a Spanish-Senegalese company.	00445	Complain emanating from M. News Africa news collection revealed that, the Spanish Senegalese traveler's Experimental Fisheries band millions of dollars backdoor.	November 22, 2021	Assessment ongoing
34	Allegation of payroll fraud involving some officials of the Phebe Hospital.	00446	Complaint from the Internal Audit Agency (IAA) on the payroll irregularities audit of the Phebe Hospital and Nursing School payroll for three fiscal period ended June 30, 2019.	November 24, 2021	Assessment ongoing
35	Allegation of Economic Sabotage in the collection lawful revenue from Artisanal Mining.	00448	The General Auditor's Commission (GAC) final performance report on the generation of revenue from Artisanal Mining activities in Liberia for the period July 1, 2016 – June 30, 2017.	December 1, 2021	Assessment ongoing
36	Allegation of misapplication of fund intended for the Prison System of Liberia by some officials of the MOJ.	00449	Follow-ups report on the ministry of Justice management of prisons system in Liberia issued a table to the National legislature in August 2012.	December 1, 2021	Assessment ongoing
37	Allegation of insider-trading and kickbacks involving some officials of the LRA	00450	Complaint emanating from the FrontPage Africa newspaper revealed that, Liberia Revenue Authority (LRA) awards excise stamps printing contract to a company with an internationally tainted reputation.	December 1, 2021	Assessment ongoing
38	Allegation of theft, conflict of interest and corruption involving some officials of the MOE.	00451	Information provided to the LACC from an anonymous source revealed that the Ministry of Education (MOE) has eight (8) mobile money accounts with Lone Star Cell MTN which are being used by some officials of the MOE for their personal benefits.	December 3, 2021	Ongoing
39	Complaint from Mr. Bobby M. Morlu, teacher of Dolo Town Public School, Margibi County against Mr. Theoway Harwond, Analyst of Margibi County, MoE	00453	The complaint alleged that Mr. Theoway Harwond of Ministry of Education(MoE) removed Mr. Murlu name from the MoE payroll for the month of September 2018	January 11, 2022	Assessment Ongoing
40	Varney Passawee, former employee of the Monrovia City Corporation (MCC) suspected for Money Laundering on suspicious transactions.	00455	Suspicion on several transaction involving Mr. Varney Passawee, a former employee of the Monrovia City Corporation (MCC), suspected of Money Laundering. The report also mentioned that he has been receiving huge transfers from several entities into his account and lot of withdrawals.	January 18, 2022	Completed

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41	Daniel Y. Kollah, employee of the Liberia Revenue Authority (LRA) suspected for Money Laundering on suspicious transactions	00456	Suspicious transactions involving Mr. Daniel Y. Kollah , an employee of the, Liberia Revenue Authority (LRA) on suspicion of Money Laundering. According to the report he has been depositing huge sum of money into his personal account and withdrawal immediately.	January 18, 2022	Completed
42	Complaint from the citizens of Gbie Doru Administrative District, Nimba County, Republic of Liberia against the Commissioner of the District Mr. James Karr for allegedly misappropriating LD\$ 850,000.00.	00457	The allegation reveals that Mr. James Karr, Commissioner of of Gbie Doru Administrative District, Nimba County, Republic of Liberia received LD\$ 850,000.00 from his Excellency George Manneh Weah during the county tour to Nimba County and misappropriate said fund.	January 21, 2022	Assessment ongoing
43	Complaint from an Aggrieved student against Dr. Emmanuel G.M. Kollie, President of the Adventist University of West Africa (AUWA) on allegation of corruption	00458	The complaint states that Dr. Emmanuel G.M. Kollie, President of the Adventist University of West Africa (AUWA) located Schiflin Township, Robertfield Highway, is in the constant habit of exhibiting nepotism and favoritism.	January 21, 2022	Closed / lack of evidence.
44.	Complaint from LDEA aggrieved staff, alleging that uniforms and other accessories that are intended for free distribution to employees are being sold to them at the rate of USD \$ 80.00 for uniform, vest and boots.	00460	Complaint from LDEA aggrieved staff, alleging that uniforms and other accessories that are intended for free distribution to employees are being sold to them at the rate of USD \$ 80.00 for uniform, vest and boots	February 10, 2022	Assessment ongoing
45.	Complaint emanating from an anonymous source reveals that the Bong County leadership had their county resolution and decided to implement USD \$ 2.2 million projects in the county, for which USD\$ 1.7 million was directly allotted for 30 contracts that was later awarded to a single company called JEAMCO.	00461	According to an anonymous source that reveals that Bong County leadership had their county resolution and decided to implement USD \$ 2.2 million projects in the county, for which USD\$ 1.7 million was directly allotted for 30 contracts that was later awarded to a single company called JEAMCO. It was also revealed that JEAMCO received 100% payment but did not perform any work within the county.	February 22, 2022	Nearing Completion

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46.	Complaint emanating from an anonymous source reveal that four senior managers were suspended for their alleged involvement into siphoning over one million united states dollars at the Forestry Development Authority (FDA).	00462	Allegation emanating from an anonymous source reveal that four senior managers were suspended for their alleged involvement into siphoning over one million united states dollars at the Forestry Development Authority (FDA).	February 22, 2022	Assessment ongoing
47.	Complaint alleging Corruption and Nepotism at the Liberia Medicine and Health Products Regulatory Authority (LMHRA)	00465	The allegation alleged that Mrs. Keturah C. Smith employed six of her immediate relatives to strategic position within the entity.	March 1, 2022	Nearing completion
48.	Complaint emanating from an anonymous source revealed corruption and the over pricing of construction contracts through collusion with Contractors by the Management of NASSCORP.	00466	The allegation states that a construction contract was awarded to CESAF by Nation Social Security and Welfare Corporation (NASSCORP) to construct its new seven storey Administrative Building on 24 th street, Sinkor, Monrovia but the funding was diverted and only four storey building was constructed.	March 17, 2022	Assessment ongoing
49.	Complaint from SIB Liberia Limited on allegation that some of its customers took loan from the Bank between 2018- 2020 with the intent of defrauding the bank.	00467	The complaint did mention that some its customers, mostly senior staff of the IAA took loan from the Bank between 2018- 2020 with the intention of defrauding the bank.	April 13, 2022	Assessment ongoing
50.	Complaint emanating from an anonymous source indicates that Global Bank Managers should be investigated for Purloining Government money over USD \$ 300,000.00 LD\$ 1,441,271.85 for personal benefit.		The allegation allegedly mentioned that Global Bank managers allegedly divert over USD \$ 300,000.00 and LD\$ 1,441,271.85 for personal benefit.	April 14, 2022	Undergoing Intelligence
51.	Complaint emanating from Mr. Mark Day, Special Agent in Charge for Africa, Europe, Latin America and the Caribbean Division, reveals that USAID implementing partner CHEMONICS misapplied USD\$ 1.4 million.	00469	The allegation reveals that USAID Implementing partner CHEMONIC misapplied 1.4 million that is intended for transporting medical commodities from Ministry of Health central medical warehouse to facility or community level medical facilities.	April 21, 2022	Assessment ongoing

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52.	Complaint filed in by Mr. Han Joachim Waare Goldmann, that he has lost USD \$ 260,000.00 for financial damages against bad laborer practices perpetrated against him by the administration of the Boker Washington Institute (BWI)	00470	Allegation that Mr. Han Joachim Waare Goldmann, has lost USD \$ 260,000.00 as financial damages perpetrated against bad laborer practices against him by the administration of the Boker Washington Institute (BWI)	April 25, 2022	Completed
53.	Complaint of Mismanagement of funds from the Nimba County Resolution which was held in Saniquelle, Nimba County.	00471	The complaint alleges Mismanagement of funds from the Nimba County Resolution which was held in Saniquelle, Nimba County.	May 9, 2022	Assessment ongoing
54.	General Auditing Commission (GAC) audit report revealed several millions diverted for two fiscal period July 1, 2018 to June 30, 2020 at the National Road Fund.	00472	General Auditing Commission (GAC) audit report revealed several millions diverted for two fiscal period July 1, 2018 to June 30, 2020 at the National Road Fund	May 17, 2022	Assessment ongoing
55.	Complaint from Open source alleged that the entire leadership of the Commuinty Forest in Gbapolu has been suspended for mismanagement of funds by Forestry Development Authority (FDA).	00473	The complaint states allegation that the entire leadership of the Commuinty Forest in Gbapolu was suspended for mismanagement of funds by Forestry Development Authority (FDA).	May 20, 2022	Assessment ongoing
56.	Complaint from an anonymous source revealed that E.P.A Executive Director Mr. Wilson Tarpeh demoted Mr. George Kawah, Senior Manager at E.P.A for refusing to carry out some act of corruption in line with Tarpeh's mandate.	00474	Complaint revealed that E.P.A Executive Director Mr. Wilson Tarpeh demoted Mr. George Kawah, Senior Manager at E.P.A for refusing to carry out some act of corruption in line with Tarpeh's mandate.	June 3, 2022	Closed / Allegation not substantiated
57.	GAC Audit report alleged USD \$ 114,000.00 was spent without necessary supporting documentation at MOH\ Gavi- Health Strengthen System Project	00475	The Audit report alleged USD \$ 114,000.00 was spent without necessary supporting documentation at MOH\Gavi- Health Strengthen System Project	June 6, 2022	Assessment ongoing

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58.	Complaint gathered from Open source alleged that the LRRRC under the leadership of Rev. Festus Logan received the amount of USD \$ 40,000.00 from National Social Security & Welfare Corporation (NASSCORP) to renovate a rehabilitation center in Bomi and was misapplied.	00476	Open source alleged that the LRRRC under the leadership of Rev. Festus Logan received the amount of USD \$ 40,000.00 from National Social Security & Welfare Corporation (NASSCORP) to renovate a rehabilitation center in Bomi and that said fund was misapplied.	June 29, 2022	Assessment ongoing
59.	Complaint from an anonymous source from the FDA flagged that the administration fraudulently awarded contracts to several companies who they believed are foreign companies.	00477	An anonymous source from the FDA flagged that the FDA administration fraudulently awarded contracts to several companies who they believed are foreign companies without license to operate in Liberia Forest.	June 29, 2022	Assessment ongoing
60.	Complaint gathered by whistle blower revealed that the General Services Agency (GSA) under the leadership of Madam Mary Broh fraudulently transferred the amount of \$149,854,35.29 that was intended for the renovation of VIP Lounge of the RIA to Dr. Amos C. Sawyer funeral.	00478	Whistle blower revealed that the General Services Agency (GSA) under the leadership of Madam Mary Broh fraudulently transferred the amount of \$149, 854,35.29 that was intended for the renovation of VIP Lounge of the RIA to Dr. Amos C. Sawyer funeral.	July 8, 2022	Assessment ongoing
61.	Front Page Africa report reveals damning picture of non-compliance issues in the disbursement and administration of the funds, which amount to corruption and fraud.	00479	Information revealed in the Front Page Africa News Organ, vol.16, No. 170 Tuesday September 6, 2022 edition asked a question “WHERE DID THE US \$3 million GO.” The FOI investigation digs into whose interest was President Weah’s Pro-Poor loan disburse.	September 6, 2022	Assessment ongoing
62.	Complaint from the Liberia Revenue Authority alleged that two of its employees: Andrew S. Tangbah and Juwoo S. Kpannah were involved in collecting and converting Government revenue amounting USD\$ 7,366.34 and 1, 400, 105.00 for their personal use.	00480	Liberia Revenue Authority alleged that two of its employees: Andrew S. Tangbah and Juwoo S. Kpannah were involved in collecting and converting Government revenue amounting USD\$ 7,366.34 and 1, 400, 105.00 for their personal use.	October 13, 2022	Completed

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63.	Ali Kobeissi, Director General of Building Materials Center questioned Hon. Minister Prince Vincent of National Defense why his bid was not accepted, even though his bid was the lowest among all bidders.	00481	Ali Kobeissi, Director General of Building Materials Center questioned Hon. Minister Prince Vincent of National Defense why his bid was not accepted, even though his bid was the lowest among all bidders.	November 15, 2022	Closed / no evidence of corruption.
64.	Allegation that Bridge International Academics is in possession of fake tax documents from 2021 to 2022 and has not paid duty fees on items brought into the country.	00482	Allegation that Bridge International Academics is in possession of fake tax documents from 2021 to 2022 and has not paid duty fees on items brought into the country.	November 15, 2022	Under Intelligence
65.	Audit report covering all financials at the Sinoe Community College for the period 2018 – 2022. written by Hon. Samson Quejue Wiah, Representative of District 2, Sinoe County	00483	Audit report covering all financial transactions at the Sinoe Community College for the period 2018 – 2022. written by Hon. Samson Quejue Wiah, Representative District 2, Sinoe County	November 30, 2022	Assessment ongoing
66.	Alleged Mismanagement of funds by the Chairman of Cotton Tree Community and other officials. Amount allotted to the welfare of citizens that were affected by flood disaster as well as rainstorm from IRC, National Disaster Management Agency and the Government of Liberia	00484	It was alleged that the Chairman of Cotton Tree Community and other officials; mismanaged funds allotted to the welfare of citizens that were affected by flood disaster as well as rainstorm from IRC, National Disaster Management Agency and the Government of Liberia	December 5, 2022	Assessment ongoing