



Liberia Anti-Corruption Commission (LACC)

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QUARTERLY REPORT OF THE LIBERIA ANTI-CORRUPTION COMMISSION

JANUARY 31st - MARCH 31st 2024 REPORTING PERIOD

SUBMITTED TO:

HIS EXCELLENCY JOSEPH NYUMAH BOAKAI
PRESIDENT OF THE REPUBLIC

APRIL 2024

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INTRODUCTION

The Liberia Anti-Corruption Commission is under obligation as provided for in section 14.2 of the Act creating the Commission to report quarterly to the President and National Legislature on progress made pursuant to its mandate. This report of the Commission sums-up its activities for the period January 1st -March 31st, 2024. The report specifically captures the work of all departments within the Commission for the period under review. It focuses on achievements and challenges facing the commission in the implementation of its mandate under the Anti-Corruption Act of July 2022.

This reporting period zooms in more on the country's assets declaration process. As the Commission draws the curtains on the exit declaration process, all eyes are now focused on the asset declaration (Entry Declarations) process of officials of the new government especially the Executive and the Legislature.

To this end, the Commission has been monitoring public pronouncements about nominations of public officials to the new government. The LACC has also monitored confirmation activities at the National Legislature. According to special monitoring desk here at the Liberia Anti-corruption Commission, there has been a total four hundred and ninety-one (491) nominations made by the President of the Republic of Liberia to different positions in the National government. These nominations are those captured on the verified Executive Mansion website and also on the official Facebook page of the Presidential Press Secretary.

The LACC is also aware that there are new members of the National Legislature totaling one hundred and three (103) who took office early January 2024. This number represents seventy-three (73) members of the Lower House and thirty (30) members of the upper house.

As of the reporting the period March 31, 2024, the LACC is in possession of a listing of a total of Five hundred and Ninety-Four (594) members of National government (Executive and Legislature) who are expected to declare their assets in the coming days and months.

Liberia Anti- Corruption Commission (LACC)

An Act of the National Legislature in July 2022 established the Liberia Anti-Corruption Commission as an independent Commission of government. The Commission has a broad mandate and functions to implement appropriate measures and undertake programs geared towards investigating, prosecuting and preventing acts of corruption, including educating the public about the ills of corruption and the benefits of its eradication. The preamble of the Act establishing the Commission presents a background to the establishment of the Commission as based on the severe nature of corruption both in public and private sectors of the Liberian society which has undermined the institutional framework of good governance in Liberia.

Financial Matters

The submission of a quarterly financial report is consistent with provisions of section I.9 captioned "Annual Government Agency or fund accounts" of the 2009 Public Financial Management Regulations. It is also the responsibility of the LACC to report its quarterly financial position to the Legislature while submitting a report to the President as prescribed in section 14.2 of the July 2022 act. Furthermore, according to section 12.1 of the LACC Act, the LACC shall be financed through the National Budget by

Legislative appropriations.

This report provides commentary and analysis of the cash receipts and payments as well as the financial performance of the Liberia Anti-Corruption Commission for the quarter ended 31st March 2024, and of its financial position as of that date. The commission has 84 public servants, 12 contractors, 4 programs assistants and 7 commissioners charged with the governance of the commission.

The Commission's programs and activities are primarily funded by the Government of Liberia through budgetary appropriations. Notwithstanding, the commission also receives external support from bilateral and multilateral partners. In 2024, the commission's share of the National Budget stands at 0.29 percent, representing 0.03 percent fall in appropriation compared with 2023. The allocation was made to implement the mandate of investigating, prosecuting and educating the public about the danger corruption poses to the nation and the benefits of its eradication.

In the first quarter of FY 2024, the commission has structured to receive US\$ 521,528.49 under GOL one twelve (1/12) budgetary arrangement depending the passage of the budget by the National Legislature. Of this amount, 58 percent representing US\$ 303,758.49 is apportioned for spending on personnel compensation. All personnel compensation was allotted during the period under review. However, only US\$ 226,808.00 was disbursed by the MFDP for expenditure on personnel compensation; leaving a balance of US\$ 76,950.49 undisbursed for quarter under review.

On the other, 42 percent, which represented US\$ 217,770.00 was apportioned for spending on goods and services. No allotment was made available to the commission for the quarter ended March 31st 2024, to initiate programs and activities toward the achievement of its objectives.

Additionally, no budgetary appropriation was made for capital items acquisition despite the high need for capital items such as vehicles, land etc. required to enhance work of commission.

THE FY 2024 APPROVED BUDGET

At the onset of the budget year FY-2024, the Ministry of Finance and Development Planning structured a total of Two Million Sixty-Six Thousand Eight Hundred Eleven Thousand United States Dollars (US\$ 2,066,811.00) to run the affairs of the commission for the period beginning January 1, 2024 to December 31st 2024.

SUMMARY

In FY 2024, US\$ 2,066,811.00 was apportioned and submitted to the National Legislature for concurrent expenditures. The amount is required to facilitate the operations of the commission to discharge its mandate. Of the total budget, 58 percent is structured for personal compensation amounting to US\$ 1,200,075.00, whilst 42 percent representing US\$ 866,736.00 was structured for payments of goods and services.

The commission has drawn out several programs for execution in FY 2024, which include strengthening the assets declaration regime, increase the number of investigations from 20 to 30 cases, increase the number of prosecutions from an average of six (6) to average ten (10) per annual, increase public

awareness and sensitization on corruption eradication, engaging in research tours and professional exchange programs.

These initiatives affect the department of monitoring and investigation, department of education and prevention, department of legal services and department of administration respectively. Based on internal cost analysis, total operating and administration costs stood at US\$ 4, 065,000.00 against the apportioned amount of US\$ 2,066,811.00 submitted by MFDP on behalf of the LACC, thus reflecting budgetary gap of US\$ 1,998,733.00 needed to finance the activities of the commission to achieve key objectives for the FY 2024. **SEE APPENXI C FOR FULL REPORT**

Outline of the Period

This report highlights many areas in the Commission's work. In this report, we consider the achievements, progresses and other challenges affecting the Commission in the implementation of its mandates. This report therefore focuses on issues of Investigation and Monitoring, Education and Prevention, Prosecution and the General administrative framework of the Commission.

Additionally, Your Excellency, the Office of the Executive Chairperson has been seized with several rebranding activities through engagements with Civil Society, Regional and Multilateral Organizations and regional Anti-Corruption Institutions.

OFFICE OF THE EXECUTIVE CHAIRPERSON

Upon assuming the leadership of the Liberia Anti-corruption Commission in September 2023, the Executive Chairperson Cllr. Alexandra Kormah Zoe has been involved in series of activities both locally and internationally aimed at rebranding the Commission, rebuilding public confidence in the Commission and repositioning the Commission as an institution of choice for professionals in Liberia, and to also carry out its mandate as enshrined in the 2022 Act. These activities include:

MEETING WITH THE SPEAKER OF THE LEGISLATURE: LACC BOSS KEEN ON ASSETS DECLARATION, ANTI-CORRUPTION LEGISLATION

As part of the overall engagement with critical stakeholders in the country on key governance issues, the Executive Chairperson and colleagues on the Board of the Liberia Anti-Corruption Commission met the Speaker of the 55th Legislature Cllr. Jonathan Fornati Koffa at his Capitol Building office.

Speaking on behalf of the BoC, the Executive Chairperson, Cllr. Alexandra Zoe congratulated Hon. Koffa on his election as Speaker of the 55th Legislature praise the Legislature for its continuing support to the LACC.

Cllr. Zoe elucidated to the Speaker that the visit was a courtesy call and also to discuss ways in which the LACC can collaborate with the lower house in the fight against corruption in Liberia. She highlighted the need for legislative review draft anti-corruption legislations before the House of Representative including the bill to establish the Anti-Corruption Court and amend the Statute of Limitation in the Penal Code for corruption acts to name a few.

Cllr. Zoe also informed Speaker Koffa that the asset declaration exercise for exiting government officials

has closed and the Commission has begun to receive declarations from incoming government officials. She called on the Speaker to encourage his colleagues to declare their assets directly with the LACC.

She noted that the current filing of asset declaration being done with the Clerk of the House of Representatives is in violation of the code of conduct and the act establishing the LACC. She also noted that the LACC looks forward to the establishment of the office of the Ombudsman to help enforce sanctions for violations of the Code of Conduct.

The LACC boss offered the availability of staff from the Asset Declaration office to give assistance to members of the House who will need guidance in filling out the forms as the need arises.

The Body of Commissioners also used the occasion to inform the Speaker about other trends of events including the three indictments cases that are awaiting trial among other issues to claim his attention.

After an opened and frank exchange of discussion, the Speaker told the Body of Commissioners that one of the ways to deter corruption is for the LACC to begin to publish any indictments once an investigation is concluded. He noted that once this done it will serve as a deterrent to other officials of government that the LACC is serious to fight corruption.

The Speaker commended the work of the LACC and told the BoC that he will champion the cause of not only the LACC but also other integrity bodies.

Speaker Koffa also welcomed the suggestion proffered by Cllr. Zoe to have an asset declaration staff come to the Capitol Building and assist members of the House in filling out the forms. He said Hon. Foday Fahnbulleh of Bong County, District #7, Chairman on the Committee of Good Governance will work along with the LACC in this regard.

In conclusion, Hon. Koffa told the LACC Commissioners that he will ensure that the Bill for the Establishment of an Anti-Corruption Court will be brought on the floor and passed into law and thanked the Body of Commissioners for their visit and assured them that the doors of his office will always be opened for them.

SENATE LEADER KARNGA LAWRENCE, CHAIR ZOE EXCHANGE NOTES ON GOVERNANCE

The President Pro Tempore of the Liberian Senate Senator Nyonblee Karnga-Lawrence has promised the full cooperation of the Liberian Senate on all governance issues in the country. In a meeting with the Board of Commissioners of the LACC, Senator Lawrence said the LACC is a critical part of the governance structure of the Country.

Sen. Karnga- Lawrence welcomed the LACC Body of Commissioners to the Senate and informed them that Senators have begun to declare their assets. She noted that four senators including herself have already declared. She welcomed the suggestion proffered by Cllr. Zoe to have an Asset Declaration staff come to the Capitol Building and assist the Senators with the process.

Pro Tempore Karnga-Lawrence nominated her colleagues Senator J. Gbleh-Bo Brown of Maryland County, Chairman of the Rules and Order Committee, and the Co-Chairman, Senator Johnathan Sogbie will serve as focal persons on all assets declaration issues.

The Senate Pro Tempore also acknowledged that there are backlogged bills that are still in Committee Rooms and she will ensure that the bill for the Establishment of an Anti-Corruption Court will be brought on the floor. She then asked the Body of Commissioners to supply her office with an outline of outstanding bills and other significant issues relating to the LACC that the Senate needs to act on. Sen. Karnga -Lawrence encouraged the Commissioners to put together a working agenda for approval by the leadership of the Senate on ways in which the Senate and the LACC can join forces in the fight against corruption.

For her part, Cllr. Zoe informed Sen. Karnga-Lawrence that the visit was to formally introduce the Body of Commissioners to her and to brief her on matters at the LACC. She explained that the LACC is in the process of requesting incoming public officials to declare their assets.

She also thanked the Pro Tempore for leading the charge and called on her to encourage her colleagues to follow in her footsteps and declare their assets with the LACC. The LACC boss noted that she will make available staff from the LACC's Asset Declaration office to assist members of the Senate who will need guidance in filling out the forms as the need arises.

Cllr. Zoe informed the Pro Tempore that the New LACC Act empowers the LACC to issue rules for the administration of the asset declaration and verification regime as well as recommend to the Legislature for enactment into law sanction(s) for breach of asset declaration guidelines, and as such, guidelines are now being drawn up for submission to the Senate for approval.

She praised the willingness of the Senate leadership to introduce pending anti-corruption legislations on the floor for passage into law.

PARTICIPATION IN THE ORGANIZATION FOR ECONOMIC COOPERATION AND DEVELOPMENT (OECD) MEETING-PARIS, FRANCE

At the invitation of the Secretary of the Organization for Economic Cooperation and Development Mathias Cormann, the Executive Chairperson led a team from the LACC to participate in annual Integrity and Anti-corruption Forum in Paris, France. The OECD is the world's largest development and research organization. It provides cutting-edge research on critical national issues around the world and proffer solutions to countries through collaborative engagement. At the meeting, the Executive Chairperson initiated discussions with the leadership of the OECD on several areas for joint collaboration between the LACC and the organization. The OECD Team was opened to recommendations for the conduct of the comprehensive study on state of integrity and corruption in Liberia. The LACC is currently seeking clear information on the actual prevalence rate of corruption in Liberia. The provision of clear information and data in this respect will support the overall strategy of the Commission.

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

POLICY REVIEW

The Department of Administration of the Liberia Anti-corruption Commission is involved in extensive policy review of existing instruments within the Commission. Policy Review Team was established in October, 2023. Five internal policies have already been reviewed and submitted to Executive Chairperson for the inputs of the Board of Commissioners and subsequent approval are still being reworked. The reviewed policies are:

- a. Financial Handbook
- b. HR Handbook
- c. Procurement Policy
- d. Transportation Policy, and
- e. Asset Management Policy

Of these five policies, two (Financial and HR Handbooks) are currently being reworked with the involvement of the Executive Chairperson.

PURCHASE OF VEHICLES

A bidding process was launched in December 2023 for the purchase of five (5) vehicles. Four (4) Toyota Land Cruisers and one bus. After a successful opening and closing of all bids, an evaluation report was concluded and submitted to the Executive Chairperson of the LACC, who is also head of the procurement committee. According to the evaluation panel, CICA MOTORS became the most responsive during the bidding process. Notification of award and a contractual agreement was made and entered into between the LACC and CICA MOTORS.

As per the agreement, CICA MOTORS has made delivery of five (5) vehicles to the LACC:

- Four (4) Toyota Land Cruisers SUVs
- One (1) fifteen seated Toyota bus

LACC DEVELOPS PROCUREMENT PLAN IN ADVANCE OF THE 2024 BUDGET PASSAGE

As mandated by the Public Financial Management law of Liberia, The LACC has developed a draft procurement plan. This is based on the cash plan received from LACC finance unit, and the approved LACC budget by the Ministry of finance and development planning for fiscal year 2024. The draft procurement plan was prepared and submitted to Public Procurement and Concession Commission for review and approval. Upon the passage of the National budget, the approved plan will be used to launch bidding processes for various contract packages for fiscal year 2024.

ASSET DECLARATION

A primary focus of this first quarterly report is the adherence to Liberia's assets declaration and

verification regime. Asset declaration is a critical tool in the fight against corruption, primarily used by governments and public officials to promote transparency, accountability, and integrity in public places. The concept involves requiring individuals in certain positions of public trust to declare their assets, including financial holdings, real estate, investments, and other valuable assets, upon assuming office and periodically thereafter.

As contained in Part IV, Section 4.1 (g) of the Amended and Restated Act of the LACC, the commission has the power "To compile, verify, maintain and update a comprehensive assets declaration register for all employees of the Liberian Government pursuant to the Code of Conduct Act of 2014. This provision makes the commission the sole repository of the Asset Declaration Regime. To bolster this mandate, the LACC through its Asset Declaration and Verification unit has been keen to ensure compliance from public officials especially those from the new government of 2024.

The Administration Department in collaboration with the Education and prevention Department successfully completed the exit declaration process for public officials in the past government. As reported in the annual report, the LACC received a total of Two hundred and sixty-five exit declaration papers from officials of the previous government.

As of the reporting the period March 31, 2024, the LACC is in possession of a listing of a total of Five hundred and Ninety-Four (594) members of National government (Executive and Legislature) who expected to declare their assets in the coming days and months.

Of the number, mentioned above, the LACC has received Seventy-five (75) copies of the assets Declaration papers from public officials from the Executive and Legislature. This number represents only 12(%) percent of the total officials currently nominated, appointed or commissioned to serve in government. Of the seventy-five (75) declarations, thirty-four (34) are from the Legislature while the remaining forty-one (41) are from the Executive Branch of Government. The numbers are estimates and may not be inclusive of involves who have received letters of appointments or nominated to important and critical positions of trust but have not necessarily seen their names published on the Executive Mansion Website or in any media. The above number also includes individuals recently nominated but, in some instances, have not been confirmed.

Again, the LACC appreciates the demonstrated political will of the President and vice President to lead the Assets Declaration process. The LACC also takes keen note of persistent public pronouncements by the President urging public officials to refrain from corruption and declare their assets with the LACC. This is a high demonstration political will in the fight against corruption.

The Commission also acknowledges critical steps by Senate President Pro- Tempore Nyonblee Karnga-Lawrence and her counterpart Cllr. Jonathan Fornati Koffa Speaker of the House of Representatives for the demonstrated willingness in convincing fellow colleagues in the National Legislature to declare their assets. The national conversation about assets declaration is keen to promoting a culture of integrity on the psyche of the nation.

Meanwhile, the LACC has been waiting to see judicial compliance with these regulations. [See table](#)

in APPENDIX B: ASSETS DECLARATION TABLE

Challenges of the Administration Department

The Administration Department has its own share of problems as it provides administrative and logistical support to the other program departments. Budgetary allocations for the Commission since its establishment have been low thereby making it difficult for the LACC to fully execute its mandates. The low budgetary allocations can barely enable the Commission to fund program activities after underwriting remuneration for commissioners and staff. Also, most of the vehicles in the LACC fleet of have outlived their useful life span, and this challenge is further compounded by limited or no disbursements for repair and vehicle maintenance.

Additionally, the LACC has not been able to purchase laptops, desktops and printers for employees for the past five (5) years. Majority of the Commission's operational staff members have no computers and can barely work from the office or from different assignment points. The Administration Department has not been able to technically support other departments in performing the cores function of the Commission due to these gross inadequacies.

Department of Education and Prevention

The Education & Prevention Department of the Liberia Anti-Corruption Commission is one of the departments that carries part of the core mandate of the Commission. The department comprises four distinct anti-corruption units, including the Prevention Unit, Community Relations Unit, and the Recovery Unit. Each of the aforementioned units is headed by a Program Officer and duly supervised by a Program Manager who happens to be the functional head of the department. The Program Manager reports to the Oversight Commissioner of the Education & Prevention Department which is now the Vice Chairperson as well as the Executive Director of the commission.

INTERNAL CORRUPTION RISK ASSESSMENT

Corruption risk assessment is a systematic process used by organizations, governments, and other entities to identify, analyze, and evaluate the potential risks and vulnerabilities to corruption within their operations, processes, and interactions. The goal of corruption risk assessment is to understand the likelihood and potential impact of corrupt activities occurring within an organization or a specific context and develop strategies to prevent, detect, and mitigate risks.

During the period under review, the department initiated an internal corruption risk assessment at the commission in February. The assessment is aimed at testing various systems and procedures in place to avert the occurrence of corruption. The internal corruption risk assessment team is headed by the Prevention Officer, Mr. John E. Tommy. The team has completed all of the activities associated with the process including, Desk Review, Staff and Sectional heads Interview, etc. Currently, the assessment team is developing the draft report pending its validation and finalization.

COLLABORATION WITH OTHER ANTI-GRAFT/ INTEGRITY INSTITUTIONS

During the period under review, the LACC through the Education and Prevention Department 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 treatability.

To reinforce the LACC's mandate, and bolster its citizens' participation in the fight against corruption, the LACC through the United Nations Development Programme (UNDP) joint Innovation Initiative has been involved with the public awareness component of the project; engaging with citizens at three counties including Bomi County. During the last quarter, the department through its Community Relations Officer, Mr. Alfred D. Karnley, collaborated with Integrity Watch Liberia, under the joint Anti-Corruption Innovation Initiative Project to conduct an Anti-Corruption Training and Awareness campaign in Tubmanburg, Bomi County. The training and awareness focused on the Citizen Corruption Reporting Platform (CCRC), the Concept of Corruption, Anti-Corruption Mechanisms, and the Eradication of Corruption. A total of one hundred and citizens of the county including students benefited from the training and awareness in Bomi County.

Challenges and Recommendations-EDUCATION AND PREVENTION

While we laud these achievements, we are notwithstanding, the department is faced with daunting challenges and constraints. Key among these challenges are: unreliable internet; lack of needed logistics and power outage.

Unreliable Internet

It is a known fact that the Commission has unreliable internet service. This gap impedes workflow and effectiveness and efficiency. It makes it difficult, if not impossible, for staff to share work with their colleagues, supervisors, and even oversight commissioner for their review, comments and inputs. As a result, the burden of internet availability has shifted from management to staff, who have to purchase and use personal internet data to meet work schedules and deadlines.

Lack of Operational Fuel

Additionally, the Department is experiencing difficulties in the execution of its mandate without operational fuel. Staff are oftentimes constrained to underwrite the cost of movements on behalf of the LACC to ensure that the projects are implemented timely.

DEPARTMENT OF MONITORING AND INVESTIGATIONS

The Investigation and Monitoring Department is one of the most important arms of the Commission. It is charged with managing the investigative, functions of the Commission. While the Commission is working on prevention efforts, the LACC is also convinced that punishment constitutes an important form of deterrent.

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 the society and beyond. We can report Mr. President that the department experienced a workload of twenty-two cases (22) cases between January to March

2024 covering various areas in the government. Some of which have been concluded and some are under review for detail investigation. The twenty-two cases reported during the reporting period got a rough monetary value of United States Dollars one million, six hundred fifteen thousand, and ten dollars (US\$1,615,010.0) and Liberian Dollars Twenty-eight million, six hundred fifty-six thousand (LD\$28,656,000). **SEE APPENDIX A: TABLE OF INVESTIGATIONS (Cases)**

Challenges of The Investigation and Monitoring Department

The Department appreciates efforts made by the Administration of LACC as a whole for supporting its operations/administration during the period under review. The department has been faced with several challenges in the area of logistical supplies and operation funds. There were limited supplies such as, sheets, ink, box folders, and fuel and operational vehicles. Currently, most if not all the department working computers are attacked by virus and dysfunctional.

Difficulties in issuance of fuel and vehicle (s) to facilitate movements of investigators in delivering invitations/citations, making follow-ups and collecting evidence is a serious challenge hampering the effectiveness of the department from garnering desirable results. Considering the large operations/field activities [overt and covert], the department is/should be involved with, the lack of operation funds has definitely limited our visibility and actions in the field. Currently, the department has only one assigned vehicle.

Moreover, while trainings have been designed and provided for investigators, the need for continual trainings is essential to meet the growing challenges that are accompanied by changing dimensions in the fight against graft. Considering the widespread allegations of corruption, more expertise [forensic accounting, engineer, etc.] are needed to expand and improve the quality of investigations.

DEPARTMENT OF PROSECUTION

The Prosecution Department of the Liberia Anti-Corruption Commission is one of the major departments of the Commission. The department is charged with the responsibility of prosecuting cases of corruption after the conduct of investigation.

During the reporting period, the LACC was engaged with different courts across the country to secure indictments in several cases across the country. Cardinal among these cases are the Government of Liberia Vs Officials of the Margibi County Health Team, GOL Vs the management of the Liberia Water and Sewer Corporation, GOL Vs Several Officials from the Liberia Institute of Statistics and Geo-information Services and the Planned Parenthood Association of Liberia. These prosecution efforts carried a rough monetary value of United States dollars four hundred nineteen thousand (US\$419,000.00).

In the LISGIS case, all defendants were apprehended. Defendants Kpoeh and Gbekoyah have each reimbursed US \$700.00. Also, the Former Director General, Francis Wreh of LISGIS has agreed through a communication and a Bill of Information filed with the LACC and Criminal Court "C" respectively to restitute his pro rata share (US\$30,898.00) of the total amount of US\$128,193.64. The Bill of information was heard by the court and granted; and the court further ordered that the defendant should pay the first US\$3,000.00 into the General Revenue Account at the Liberia Revenue Authority, and thereafter, comply with the terms and conditions of the stipulation as contained in his

communication to the LACC.

Regarding the PPAL case, all defendants have come under the jurisdiction of the court. They all filed a motion to dismiss the indictment, while on the other hand, Co-defendant Enree Bee Neeplo filed a motion for separate trial. The said motions were resisted, heard and argued. The judge denied the motions. Subsequently, the defendants petitioned the Chambers Justice for a writ of certiorari, thus, elevating the matter to the Chambers Justice's office. A conference was called and both sides presented their issues of contentions. The decision of the Chambers Justice is pending.

In the LWSC case, one defendant was brought under the court's jurisdiction in person of George Nyekan. However, he was nolle prosequi to serve as a State Witness. The other defendant, Duanah Kamara, sought restitution. Between January and March, Kamara paid US \$2,500.00, and a payment arrangement was established for the remaining balance of US \$27,000.00.

Indictments:

During the period January – March, the department obtained one (1) indictment. This indictment comes from the case "Government of Liberia vs Officials of the Margibi County Health Team. Nine (9) of the twelve (12) defendants were brought under the jurisdiction of the court. A request to issue Ne-exeat Republica has been made to ensure that the defendants remain available to participate in the legal process and to prevent potential flight or evasion of justice.

CHALLENGES IN THE PROSECUTION OF CASES

The department is understaffed and there is need to hire additional lawyer to help prosecute cases that have been investigated and indictment drawn.

CONCLUSIONS

To conclude Mr. President, I can report to you that the Liberia Anti-corruption Commission is on a steady course to implementing its mandate as enshrined in the LACC Act of 2022. The rebranding process is well on course and Commission has again garnered the respect among its peers in the sub-region. We acknowledged the need to cover more ground on the local front in respect of the conduct of more investigations and prosecution of corruption cases. The LACC leadership sees these objectives as achievable given the strong political will demonstrated by your leadership.

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

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

In succeeding reports, we will build on the gains made thus far and keep a keen eye on the implementation of the July 2022 act establishing the Commission.

While we continue the fight against corruption, we thank you Mr. President for the opportunity provided us to serve our nation, Liberia.

APPENDIXES

A. APPENDIX A: INVESTIGATIONS (Cases)

I. Cases Reported to the Commission from (January - March 2024)

No.	Case Title	Case #:	Nature of Case	Date Reported	Status
1.	Allegation of theft and/or misapplication of entrusted property involving Officials of the Greenville Seaport in Sinoe County.	00491	Complaint from Hon. Milton Teahjay, Chairman/ Senate Committee on public corporations alleges a sudden disappearance of a Tug boat at the S.A Ross port of Greenville, Sinoe County that was purchased by the National Port Authority (NPA) in 2021.	January 3,2024	Ongoing
2.	Allegation of theft and/or misapplication of entrusted property involving Officials of the Montserrado County local Government / Office of the Superintendent.	00492	Complaint filed by Mr. David G. Johnson, Assistant Superintendent for Development/ Montserrado County alleges that salaries were withheld by official by officials of the local government for the period of three (3) months ranging from October to December in , 2022 totaling USD three thousand seven hundred dollars (3,700.00) and LRD one hundred fifty six thousand (156,000.00).	January 4, 2024	Ongoing
3	Allegations of money laundering and corruption involving Mr. Alexander G. Kaydor, an employee of the LRA.	00493	Complaint filed by the Financial Intelligence Agency (FIA) reveals that Alexander G. Kaydor who worked in the budget & Finance section has a personal checking account with GT Bank through which he has been receiving his monthly salary and is suspected of corruption.	January 15,2024	Ongoing
4.	Allegations of money laundering and corruption involving officials of NOCAL and the Management of BMC.	00494	Complaint from the Financial Intelligence Agent (FIA) reveals that BMC Group Inc., a Lebanese owned construction company located on the Capital Bye-Pass, is suspected of money laundering.	January 15, 2024	Nearing completion
5.	Allegations of money laundering and corruption involving Mr. Molalegn Desta Alaku, a foreign	00495	Complaint from Financial Intelligence Agent (FIA) reveals that Molalegn Desta Alaku, an Ethiopian national who worked with GIZ as	January 15,2024	Ongoing

	national and employee of GIZ.		Finance Manager is suspected of money laundering.		
6.	Allegation of money laundering and corruption involving Mr. Robert W. Budy, former Commissioner General of the LIS.	00496	Complaint from Financial Intelligence Agent (FIA) reveals that Robert W. Budy Sr. of the Liberian Immigration Services (LIS) is suspected of money laundering.	January 15, 2024	Ongoing
7.	Allegations of money laundering and corruption involving Mr Ambrose Gyemah Houphouet, a foreign national and employee of LEDFC.	00497	Complaint from the Financial Intelligence Agency (FIA) reveals that Ambrose Gyemah Houphouet is an employee of the Liberia Enterprise Development Financial Company (LEDFC) is suspected of money laundering.	January 15, 2024	Ongoing
8.	Allegations of money laundering and corruption involving Ambassador Ayaki Omba-Marie Helena Okitundun, Ambassador of the Democratic Republic of Congo.	00498	Complaint from Financial Intelligence Agency (FIA) reveals that Ayaki Omba- Marie Helena Okitundun Ambassador of the Democratic Republic of Congo is suspected of money laundering.	January 15, 2024	Ongoing
9.	Allegation of money laundering and corruption involving Mr. Stephen K. Cyrus, an employee of the House of Representative.	00499	Complaint from Financial Intelligence Agency (FIA) reveals that Stephen K. Cyrus, assigned to the office of Hon. Thomas P. Fallah, representative of District 2, Lofa County is suspected of money laundering.	January 15, 2024	Nearing completion
10	Allegations of financial improprieties and corruption involving officials of the FIU.	00500	Auditor's General report on compliance audit of the Financial Intelligence Unit (FIU) for the period July 1, 2018 to June 30, 2021.	January 15, 2024	On HOLD
11.	Allegation of financial improprieties and corruption involving officials of the CNDRA.	00501	Auditor's General Report on compliance audit of the Center for National Documents And Records Agency (CNDRA) for the period July 1, 2019 through June 30, 2021.	January 15, 2024	Ongoing
12.	Allegation of financial improprieties and corruption involving officials of LIBTELCO.	00502	Financial statement of the Liberia Telecommunication Corporation (LIBTELCO) for the period July 1, 2016 to June 30, 2019.	January 15, 2024	On HOLD
13.	Allegation of financial improprieties and corruption involving officials of the PPCC.	00503	Financial audits of the Public Procurement and Concessions Commission (PPCC) for the Period July 1, 2019 through June 30, 2021.	January 15, 2024	Ongoing
14.	Allegation of financial improprieties and corruption involving officials of MICAT.	00504	Financial statement audit of the Ministry of Information Culture Affairs and Tourism (MICAT) for	January 15, 2024	Ongoing

			the period July 1, 2017 To June 30, 2020.		
15.	Allegation of financial improprieties and corruption involving officials of the Liberia Land Authority (LLA).	00505	Financial statement audit of the Liberia Land Authority (LLA) for the period July 1, 2019 to June 30, 2021.	January 15, 2024	Ongoing
16.	Allegation of financial improprieties and procurement fraud involving officials of the Project Management Committee (PMC) of Gbarpoplu County in the purchase of a Yellow Machine.	00506	Complaint from an anonymous source reveals act of corruption involving the Project Management Committee (PMC) of Gbarpoplu County, surrounding a contract that was awarded to The City Lion Group Inc., a merchandise company for the purchase of a yellow machine in the tone of twenty eight million five hundred thousand Liberian dollars (28,500,000.00 LRD). Full payment was made to the contractor but he is yet to deliver.	February 23, 2024	Assessment ongoing
17.	Allegation of money laundering and corruption involving Officials of the FIA.	00507	An FPA investigation uncovered an alarming deposits and withdrawal from the FIA's account within a day, while a bank transaction shows that Mr. Stanley S. Ford, Director General of the FIA received five hundred thousand (USD 500,000.00) and he withdrew it the same day.	February 27, 2024	Nearing completion
18.	Allegation of money laundering and corruption involving Mr. Abraham K. Askie, Director of Inspection, Ministry of Finance and Development Planning (MFDP)	00508	Its alleged that Abraham K. Askie, Director of Inspection, Ministry of Finance and Development Planning (MFDP) received three cash deposits in the tone of USD eighty three thousand, three hundred dollars (83,300.00 USD) ranging from December 28, 2023 to January 2, 2024.	March 14, 2024	Ongoing
19.	Allegation of money laundering and corruption involving Mr. Sylvester A. Bayoh, Special Assistant to Hon. Saah Joseph, Senator, Montserrado County	00509	The Financial Intelligence Agency alleged that Sylvester A. Bayoh, Special Assistant to Hon. Saah Joseph, Senator, Montserrado County on December 23, 2023 purchased a counter check from GT Bank in the amount of ten United States dollars (10.00) and withdrew twenty eight thousand ten United States dollar (28,010.00) the same day.	March 14, 2024	Ongoing

20.	Allegation of financial improprieties involving officials of the MFDP.	00510	Compliance audit of the special reconciliation of the consolidated fund account balances of the Government of Liberia as of January 17, 2024 and January 19, 2024.	March 19, 2024	Assessment ongoing
21.	Allegation of financial improprieties involving Officials of the Harbel College in Margibi County.	00511	Complaint from Mr. Garjay M. Davies, comptroller, Harbel College/ Margibi County alleges that acting president Dr. Borders has filed to comply with statues governing the conduct of public Institutions and officials, and has failed to adhere to finance policy requirements of the college.	March 19, 2024	Assessment ongoing
22.	Allegations of bribery / kickbacks and procurement fraud in the award of several construction contracts by Officials of the MPW.	00512	Allegations that the Minister of Public Work, Roland Lafayette Giddings awards several bogus multi-million dollars contract to construction companies to receive kickbacks.	March 26, 2024	Assessment ongoing

II. Summary Statistics of Cases handled for the 1st Quarter (January – March 2024)

No.	Description	Qty.
1.	Cases Brought Forward from Dec. 2023	63
2.	Cases Reported to the Department from Jan-March 2024	22
3.	Cases closed for either Statute of Limitation or lack of evidence	0
Total number of Cases handled during the period (Jan. – March 2024)		85
4.	Cases Completed and submitted to BOC	0
Total number of cases brought forward from March 2024		85

APPENDIX B: PUBLIC OFFICIALS IN THE EXECUTIVE WHO HAVE DECLARED ASSETS

No	Declarant	Position	Entity	Date of Appointment	Date of Declaration	Declarant Status
1	H.E. Joseph N. Boakai, Sr.	President	Republic of Liberia	22-Jan-24	6-Feb-24	Complied in Time
2	H.E. Jeremiah Kpan Koung	Vice President	Republic of Liberia	22-Jan-24	23-Feb-24	Complied in Time
3	H.E Madam Sara Beysolow Nyanti	Minister	Ministry of Foreign Affairs	9-Feb-24	19-Feb-24	Complied in Time
4	Cllr. Jerror Cole Bangalu	Minister	Ministry of Youth & Sports	9-Feb-24	8-Feb-24	Complied in Time
5	Boima S. amara	Minister	Ministry of Finance & Development Planning	7-Feb-24	8-Feb-24	Complied in Time
6	Anthony G. Myers	Deputy Minister/ Fisca Affairs	Ministry of Finance & Development Planning	25-Jan-24	30-Jan-24	Complied in Time
7	Ewood Tweah Nettey	Comptroer/ Accountant Genera	Ministry of Finance & Development Planning	9-Feb-24	21-Mar-24	Complied in Time
8	Bill McGill Jones	Deputy Minister/ Adminisstration	Ministry of Finance & Development Planning	9-Feb-24	19-Mar-24	Complied in Time
9	Dehpue Y. Zuo	Deputy Minister/ Economic Mang.	Ministry of Finance & Development Planning	9-Feb-24	13-Mar-24	Complied in Time
10	Roland Layfette Giddings	Minister	Ministry of Public Works	9-Feb-24	5-Mar-24	Complied in Time
11	Samuka Dunnuh A.	Deputy Minister for Administration	Ministry of Public Works	22-Feb-24	25-Mar-24	Complied in Time
12	Sam Gaye	Director	Executive Protection Service	9-Feb-24	12-Mar-24	Complied in Time
13	Atty. Dickson N. Tamba R.	Dept. Commissioner/ Naturaization	Liberia Immigration Service	6-Mar-24	19-Mar-24	Complied in Time
14	Noah Z. Gibson	Deputy Managing Director for Ops	Nationa Transit Authority	20-Feb-24	28-Mar-24	Complied in Time
15	Urey Yarkpawolo E. K	Acting Director	Environmenta Protection Agency	16-Feb-24	19-Feb-24	Complied in Time
16	Emmanuel A. Tulay	Chairman of the Board	Liberia Electricity Cooperation	23-Feb-24	4-Mar-24	Complied in Time
17	Amos Tweh	Managing Director	Liberia Petroleum Refinery	28-Jan-24	6-Feb-24	Complied in Time



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No	Declarant	Position	Entity	Date of Appointment	Date of Declaration	Declarant Status
			Company			
18	Eric Ceekay Sayee	Deputy Managing Director for Ops	Liberia Petroleum Refinery Company	9-Feb-24	6-Mar-24	Complied in Time
19	Tebbeh A. M.A Myers Glay	Assistant Minister	Ministry of Gender, Children & Social Protection	1-Feb-24	5-Feb-24	Complied in Time
20	Diamond Konto Saygar	Deputy Executive Director / ADM	Liberia National Disaster Management Agency	14-Mar-24	20-Mar-24	Complied in Time
21	Mohammed Ali	Managing Director	Liberia Water & Sewer	27-Jan-24	14-Mar-24	Complied in Time
	Cooper Kruah	Minister	Ministry of Labor		February 5, 2024	Complied in Time
Additional Declarants from Agencies who remain in Government						
1	Stanley kparkillen S		Governance Commissioner	25-Jul-23	15-Jan-24	Compliant
2	Joyce E.Sarbeh-Tarpeh	Commissioner	Governance Commissioner	28-Apr-23	26-Jan-24	Compliant
3	Emmanuel Rennie	Finance Manager	Governance Commissioner	12-Dec-22	26-Jan-24	Compliant
4	Varney A. Kromah	Procurement Director	Governance Commissioner	29-Dec-24	26-Jan-24	Compliant
5	Garrison D. Yealue , Jr	Chairman	Governance Commissioner		9-Feb-24	Compliant
6	Elizabeth Dorkin-Dossen N	Commissioner	Governance Commissioner	8-Dec-24	16-Jan-24	Compliant
7	Ernestine Morgan-Awar	Commissioner	National Elections Commission	3-Apr-23	8-Feb-24	Compliant



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No	Declarant	Position	Entity	Date of Appointment	Date of Declaration	Declarant Status
8	Pela Boker Wilson	Commissioner	Independent Nat'l Human Rights Commission	3-Aug-21	26-Jan-24	Compliant
9	Philomena B Sayeh	Vice Chair	Liberia and Commission	10-Feb-20	7-Feb-24	Compliant
10	Aloysius J. Tarlue	Executive Governor	Central Bank of Liberia	8-Jan-20	16-Feb-24	Compliant
11	Bodger Scott Johnson	Executive Director	Pubic Procurement Concession Commission	1-Jul-23	25-Jan-24	Compliant
12	Foday G. Kiazolu	Deputy Auditor General/ Adm	General Auditing Commission	30-Jun-22	26-Feb-24	Compliant
13	Emmanuel Nuku Reeves	Senior Deputy Commissioner	Liberia maritime Authority	19-Jul-24	13-Feb-24	Compliant
14	Margaret C. Ansumana	Senior Deputy Commissioner	Liberia maritime Authority	15-Jul-21	13-Feb-24	Compliant
15	Desire S.Satia	Deputy Chief Finance Officer	Liberia maritime Authority	3-Oct-20	1-Feb-24	Compliant

MEMBERS OF THE SENATE WHO HAVE COMPLIED WITH THE ASSET DECLARATION PROCESS

	NAME/ OLD SENATOR	County	COMMENT	Declaration Status
1	GRAND BASSA COUNTY			
	Findley, Gbehzonhgar Milton		Senator	Compliant
	Karnga-Lawrence Nyonblee		Senator	Non-Compliant
2	BOMI COUNTY			
	Snowe,Jr., Edwin Melvin		Senator	Compliant
	Tyler, Alex J		Senator	Non-Compliant



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3	BONG COUNTY			
	Kpehe, Sr., Johnny K		Senator	Compliant
	Moye, Prince K		Senator	Compliant
4	GRAND CAPE MOUNT COUNTY			
	Taylor, Simone		Senator	Non-Compliant
	Varpilah, M. Dabam		Senator	Compliant
5	GBARPOLU COUNTY			
	Kanneh, Botoe		Senator	Non-Compliant
	Konneh, Amara		Senator	Compliant
6	GRAND GEDEH COUNTY			
	Pennue, Zoe E		Senator	Non-Compliant
	Nimely, Thomas Y.		Senator	Non-Compliant
7	LOFA COUNTY			
	Jallah, Joseph		Senator	Non-Compliant
	Momoh, Cyrus		Senator	Non-Compliant
8	MARGIBI COUNTY			
	McGill, Nathaniel F.		Senator	Compliant
	Nequay, Emmanuel J.		Senator	Non-Compliant
10	RIVERCESS COUNTY			
	Smith, Wellington G		Senator	Non-Compliant



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	Twehway, Bill		Senator	Non-Compliant
11	River Gee County			
	Sengbeh, Boye Charle		Senator	Compliant
	Dopoh, II, Francis S		Senator	Non-Compliant
12	SINOE COUNTY			
	Duncan, Crayton		Senator	Non-Compliant
	Chea, Augustine		Senator	Non-Compliant
13	Grand Kru COUNTY			
	Chie, Albert		Senator	Compliant
	Bartekwa, Numene		Senator	Non-Compliant
14	Maryland COUNTY			
	Biney, James		Senator	Non-Compliant
	Brown, Gbleh-bo		Senator	Compliant
15	Montserrado			
	Joseph, Saah		Senator	Non-Compliant
	Dillon, Darius A		Senator	Non-Compliant



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ASSETS DECLARATION COMPLIANCE AND NON-COMPLIANCE LISTING FOR THE HOUSE OF REPRESENTATIVES

NO	Declarant/ County	District	Declarant Status	Expected Exit Declarations	Actual Exit Declarations
1	Bong			7	1
1	Fahnbulleh, Foday E	Rep. Dis. #7	Compliant		
2	Koinah, Prince K	Rep. Dis. #1	Non-Compliant		
3	Kollie, James	Rep. Dis. # 2	Non-Compliant		
4	Cole, Marvin J.	Rep. Dis. # 3	Non-Compliant		
5	Womba, Robert	Rep. Dis. # 4	Non-Compliant		
6	Kollie, Eugene J.M	Rep. Dis. #5	Non-Compliant		
7	Mensah, Moima Briggs	Rep. Dis. # 6	Non-Compliant		
2	Bomi			3	1
1	Jallah, Sam P	Rep. Dis. # 3	Compliant		
2	Johnson, Bishop Manah	Rep. Dis. # 2	Non-Compliant		
3	Varney, Obediah J	Rep. Dis. # 1	Non-Compliant		
3	Maryland			3	0
1	Jurry, Mike P.	Rep. Dis. # 1	Non-Compliant		
2	Williams, Anthony F	Rep. Dis. # 2	Non-Compliant		
3	Taylor, Augustine Blidi	Rep. Dis. # 3	Non-Compliant		



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FOR THE FIRST QUARTER ENDED 31st MARCH 2024

4	Montserrado			17	5
1	Dahn, Emmanuel	Rep. Dis. # 7	Compliant		
2	Barry, Rugie Yatu	Rep. Dis. # 1	Compliant		
3	Kamara, Abu Bana	Rep. Dis. # 15	Compliant		
4	Kamara Kekula M.M.	Rep. Dis. # 14	Compliant		
5	Kanneh Sekou S.	Rep. Dis. # 2	Compliant		
6	Sebo, Dixon W	Rep. Dis. # 16	Non-Compliant		
7	Bernard, Benjamin	Rep. Dis. # 17	non-Compliant		
8	Tole, Prince	Rep. Dis. # 8	Non-Compliant		
9	Kolubah, Yekeh Y	Rep. Dis. #10	Non-Compliant		
10	Enders, Samuel R.	Rep. Dis. 6	Non-Compliant		
11	Foko, Jr., Frank Saah	Rep. Dis. # 9	Non-Compliant		
12	Mulbah, Sumo Kollie	Rep. Dis. #3	Non-Compliant		
13	Thomas, Michael M	Rep. Dis. #4	Non-Compliant		
14	Cooper, Prescilla A.	Rep. Dis. #5	Non-Compliant		
15	Koon, Richard N	Rep. Dis. # 11	Non-Compliant		
16	Flomo, Edward P.	Rep. Dis. # 13	Non-Compliant		
17	Yogboh, Jerry K.	Rep. Dis. # 12	Non-Compliant		
5	Gbapolu				
1	Collins, Luther S.	Rep. Dis #2	Compliant	3	1
2	Norman, Zinnah A.	Rep. Dis # 1	Non-Compliant		
3	Watitay, Mustapha	Rep. Dis #3	Non-Compliant		
6	Bassa			4	1
1	Banks, J. Clarence T	Rep. Dis #2	Compliant		
2	Bannie, Isaac G.	Rep. Dis #1	Non-Compliant		
3	Joe, Matthew	Rep. Dis # 3	Non-Compliant		



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4	Flomo, Alfred H.	Rep. Dis #4	Non-Compliant		
7	Cape mount			3	0
1	Massaley, Bindu	Rep. Dis. #1	Non-Compliant		
2	Dosii, Mohammed	Rep. Dis. #2	Non-Compliant		
3	Gbessie, Sonii Feika	Rep. Dis. #3	Non-Compliant		
8	Grand Kru			2	1
1	Kofa, Fonati J.	Speaker/ Rep. Dis #2	Compliant		
2	Bahway,Sr., Nathaniel N	Rep. Dis. #1	Non-Compliant		
9	Lofa			5	1
1	Chiewolo, Augustine Guss B	Rep. Dis. #5	Compliant		
2	Fallah, Thomas P.	Rep. Dis.# 1	Nom-Compliant		
3	Wiah, Julie Fatorma	Rep. Dis. #2	Nom-Compliant		
4	Kpoto, Momo Siafa	Rep. Dis.# 3	Nom-Compliant		
5	Kollince, Gizzie K.	Rep. Dis. # 4	Nom-Compliant		
10	Margibi			5	2
1	Jones, Ivar Kokulo	REP. Dis # 2	Compliant		
2	Attoh-Wreh Ellan A.	REP. Dis # 3	Compliant		
2	Cooper, Roland O.	REP. Dis # 1	Nom-Compliant		
4	Yarh, Emmanuel	REP. Dis # 4	Nom-Compliant		
5	Gahr, Clarence	REP. Dis # 5	Nom-Compliant		
11	Nimba			9	5
1	Wongbe, Taa	Rep. Dis. # 9	Compliant		



LIBERIA ANTI-CORRUPTION COMMISSION

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FOR THE FIRST QUARTER ENDED 31st MARCH 2024

2	Manseah,Sr. Ernest M	Rep. Dis. # 4	Compliant		
3	Bility, Musa H.	Rep. Dis. # 7	Compliant		
4	Gleekua, Dorwhon T	Rep. Dis. # 6	Compliant		
5	Kogar, Samuel G	Rep. Dis. # 5	Compliant		
6	Brown, Sr., Samuel	Rep. Dis. # 1	Nom-Compliant		
7	Flomo, Garsaye Nyahn	Rep. Dis. # 2	Nom-Compliant		
8	Gaye, Nehker E.	Rep. Dis. # 3	Nom-Compliant		
9	Mianah, Saye S.	Rep. Dis. #8	Nom-Compliant		
12	RiverGee			2	1
1	Wuo, Isaac B Choloplay	Rep. Dis.#2	Compliant		
2	Poure, Alexander	Rep. Dis.#1	Non-Compliant		
13	Rivercess			2	0
	Grant, Alex J.	Rep. Dis.#1	Non-Compliant		
	Tequah, Steve	Rep. Dis.#1	Non-Compliant		
14	Sinoe			3	2
1	Noah, Ales Sonnyboy	Rep. Dis. #3	Compliant		
2	Quioh, Romoe	Rep. Dis. # 1	Compliant		
3	Wiah, Samson Q	Rep. Dis.# 2	Non-Compliant		
15	Grand Gedeh				
	Debee,ii, Jacob	Rep. Dis. #3	Compliant		
	Vacant	Rep. Dis. #1	Non-Compliant		
	Johnson, Marie G	Rep. Dis. #2	Non-Compliant		



LIBERIA ANTI-CORRUPTION COMMISSION

REPORT AND FINANCIAL STATEMENTS

FOR THE FIRST QUARTER ENDED 31st MARCH 2024



LIBERIA ANTI-CORRUPTION COMMISSION

REPORT AND FINANCIAL STATEMENTS

FOR THE FIRST QUARTER ENDED 31st MARCH 2024

APPENDIX C: SUMMARY STATEMENT OF CASH POSITION OF THE LIBERIA ANTI-CORRUPTION COMMISSION

1.1.1 Statement of Cash Receipts and Payments

STATEMENT OF CASH RECEIPTS AND PAYMENTS			
(ALL PUBLIC FUNDS)			
FOR THE FINANCIAL YEAR ENDED 31ST March 2024 (FY2024)			
RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE			
FUND/ACCOUNTS DESCRIPTION	NOTES	FY2024	FY2023
		RECEIPTS/ PAYMENTS	RECEIPTS/ PAYMENTS
		US \$'000	US \$'000
RECEIPTS			
Authorized Allocation/Appropriation	4	742,430.85	381,014.08
Other Receipts	5		
Donations, Grants and Other Aid	6	-	
Total Receipts - Operational Fund		742,430.85	381,014.08
PAYMENTS			
Operations:			
Wages, Salaries and Employee Benefits	7	\$406,090.00	186,846.42



LIBERIA ANTI-CORRUPTION COMMISSION

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FOR THE FIRST QUARTER ENDED 31st MARCH 2024

Supplies and Consumables	8	\$136,340.85	212143.02 -
TRANSFERS:	9		
Grants			-
Other transfer payments			-
CAPITAL EXPENDITURES:	10	\$200,000	
Purchase/Construction of Property, plant and Equipment			55.000.00 -
Purchase of Financial Instruments			-
Total Payments - Operational Fund		742,430.85	453989.44 -
Increase/Decrease in Cash		<u>0.00</u>	- (72,975.36)
Cash at the beginning of the quarter		18,906.75	112,650.39
Foreign currency translation difference			-
Cash at the End of the quarter		\$ 65,325.82	39,675.03 -

1.1.2 Statement of Comparison of budget and actual amount

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT



LIBERIA ANTI-CORRUPTION COMMISSION

REPORT AND FINANCIAL STATEMENTS

FOR THE FIRST QUARTER ENDED 31st MARCH 2024

FOR THE FINANCIAL QUARTER ENDED 31 MARCH 2024				
- RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE				
	FOR THE FINANCIAL QUARTER ENDED 31 MARCH 2024 (FY2024)			
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	742,430.85	742,430.85	2,066,811.00	
Other receipts				
Donations, Grants and Other Aid				
Total Cash Receipts	742,430.85	742,430.85	2,066,811.00	
CASH OUTFLOWS				
Wages, Salaries and Other Employee Benefits	406,083.00	406,083.00	1,200,075.00	
Goods and Services Consumed	136,340.85	79,340.03	866,736.00	
Capital Expenditure	\$200,000.00	200,000.00		
Transfers to other Government Units				



LIBERIA ANTI-CORRUPTION COMMISSION

REPORT AND FINANCIAL STATEMENTS

FOR THE FIRST QUARTER ENDED 31st MARCH 2024

Other Payments				
Total Cash Payments	742,430.85	742,430.85	2,066,811.00	
NET CASH FLOW - OPERATIONAL FUND				

1.1.3 Statement of Cash Position (All Public funds)

STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)
AS AT 31 MARCH 2024



LIBERIA ANTI-CORRUPTION COMMISSION

REPORT AND FINANCIAL STATEMENTS

FOR THE FIRST QUARTER ENDED 31st MARCH 2024

		Notes	As at 31 MARCH 2024	As at 31 MARCH 2023	Change in Cash Balances
Cash/Bank Account Details	Currency Held In		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 Accounts					
Bank A/C CBL	USD		50,123.00	29,628.43	28,001.57
Bank AC 2 CBL	LRD	189.64	15,202.82	10,046.43	5,156.39
Total held in Bank Accounts:			65,325.82	39,675.05	
Total Cash and Bank Balances at the end of the period (Operational Fund):					

5.



LIBERIA ANTI-CORRUPTION COMMISSION

REPORT AND FINANCIAL STATEMENTS

FOR THE FIRST QUARTER ENDED 31st MARCH 2024

Alexandra K. Zoe

1.1.3.1.1.1.1.1 Executive Chairperson

Date

P Paylay M. Halay

Interim Comptroller

Date

1.1.4 NOTES OF EXPLANATIONS AND ELABORATION RELATING TO THE FINANCIAL STATEMENT

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 *the 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 quarter ended 31st March 2024 on the basis of moneys received by, held in or paid out by the *Liberia Anti-Corruption Commission* during the quarter 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

1.1.5

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.

1.1.6

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 189.64 LD 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 Quarter ended (31st March 2024) exchange rate for the Liberian Dollar was 189.64 LD to 1 US \$.

1.1.7 (b)REPORTING PERIOD

The reporting period for these financial statements is for the first quarter ended March 31st of 2024, of the Government, which runs from 1st January 2024 to 31st March 2024.

1.1.8 (c)PAYMENTS BY THIRD PARTIES

The Commission had no third-party transaction for the period under review.

1.1.9 (d)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 first quarter ended 31st March 2024, the commission received Seven Hundred Forty-Two Thousand Four Hundred Thirty United States Dollars 85/100 (US\$ 742,430.85).

(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.

1.1.10 (c) EXPENSES

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

(d) 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.

1.1.11 (e) INVENTORIES

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

1.1.12 (f) 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.

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(g) 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.

1.1.13

1.1.14 (h) 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.

1.1.15

3. AUTHORIZATION DATE

The financial statements were authorized for issuance on 31th March 2024 by, Cllr. Alexandra K. Zoe **Executive Chairperson/Liberia Anti-Corruption Commission**.

4. AUTHORISED ALLOCATIONS/APPROPRIATION

The total amount of Authorized Allocations received for the first quarter ended March 31st 2024, is Seven Hundred Forty-Two Thousand Four Hundred Thirty United States Hundred and Sixty-Three Dollars 85/100 (US\$ 742,430.85). The comparative analysis of Estimated and Actual Receipts for the quarter ended 31st MARCH 2024 is presented below:

NOTE 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL AUTHORISED ALLOCATIONS RECEIVED FOR THE FINANCIAL QUARTER ENDED 31ST MARCH 2024					
	Actual	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance
	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024
	US \$'000	US \$'000	US \$'000	US \$'000	
Employee Compensation	406,090.00	303, 679.79	1,200,075.00		
Goods and Services	136,340.85	-	866,736.00	136,340.85	-
Capital Expenditure	200,000.00	200,000.00	-	-	-
Transfers to other Government Units			-		
TOTAL RECEIPTS	742,430.85	200,000.00	2,066,811.00	542,430.85	2.71

5. OTHER RECEIPTS

There was no other receipt for FY2024 to have represents receipts from Dividends, Rent, Other Property Income, Administrative Fees & Licences, 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 MARCH 2024					
	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024
	US \$'000	US \$'000	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 commission is expected to receive donation, grants and other aid from external assistance for the FY 2024. However, no allocation has been made for the quarter under consideration.

NOTE 6- COMPARATIVE ANALYSIS OF DONATIONS, GRANTS, AND OTHER AID RECEIVED DURING THE FINANCIAL YEAR ENDED 31ST March 2024					
	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
Account Title	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024
	US \$'000	US \$'000	US \$'000	US \$'000	
Comparative Analysis by Economic Classification					
Grants - Foreign Governments (Current)				-	-
Grants - Foreign Governments (Capital)				-	-
Grants – International Organisations (Current)				-	-
Grants – International Organisations (Capital)	-			-	-
Multi-laterals Loans				-	-
Bi-lateral Loans				-	-
Other Loans				-	-
GRAND TOTAL	-	-	-	-	-

7. PAYMENTS - WAGES AND SALARY

The total amount of Cash received for wages and salary during the first quarter ended March, 2024, is Four Hundred-Six Thousand and Eighty-Three United States Dollars (\$406,083.00). The Comparative Analysis of Estimated and Actual payments made for the financial Year Ended January 1st – March 31st 2024 is presented below by Economic Classifications

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NOTE 7 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE ON COMPENSATIONS OF EMPLOYEE DURING THE FINANCIAL QUARTER ENDED 31 ST MARCH 2024					
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024
	US \$'000	US \$'000	US \$'000	US \$'000	
Comparative Analysis by Economic Classification					
Wages, Salaries and other Employee Benefits					
Wages and Salaries	226,784.54	303,679.29	1,200,075.00	76,894.75	0.25
Social Contributions	76,894.75			(76,894.75)	-
Other Employee Costs	102,404.00			(102,404.00)	-
GRAND TOTAL	406,083.29	303,679.29	1,200,075.00	102,404.00	0.34

1.1.16 8. PAYMENTS - OPERATIONS (SUPPLIES AND CONSUMABLES)

The total appropriation for operations/ supplies and consumables for FY 2023 was recorded as US\$ 866,736. For period under review, no allocation has been made for procurement of supplies and consumables.

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NOTE 8 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE ON SUPPLIES AND COMSUMABLES DURING THE FINANCIAL QUARTER ENDED 31ST MARCH 2024					
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024
	US \$'000	US \$'000	US \$'000	US \$'000	
Comparative Analysis by Economic Classification					
Supplies and Consumables					
Foreign Travel - Means of travel			21,409.00		
Domestic Travel - Daily Subsistence Allowance			10,089.00		
Electricity			4922		
Telecommunications, Internet, Postage & Courier					
Internet Provider Services			11,074.00		
Scratch-Cards			14,765.00		
Office Building Rental and Lease			120,000.00		
Fuel and Lubricants - Vehicles			27,069.00		
Fuel and Lubricants - Generators			11,812.00		
Repairs and Maintenance - Vehicles			8,611.00		
Stationery			7,382.00		
Printing, Binding and Publications Services			4,922.00		
Computer Supplies and ICT Services			12,304.00		
Computer Supplies, Parts and Cabling			2,461.00		
Consultancy Services					
Intelligence Services			149,000.00		
Special Operations Services			125,000.00		
Capacity Building					
Workshops, Conferences, Symposia and Seminars			12,304.00		
Advertising and Public Relations	-	-	8,612.00	-	-
Operational Expenses					
Guard and Security Services			125,000.00		
Other Legal Fees			120,000.00		
Other Compensations			70,000		
Grand Total			866,736.00		

During the period under review, US\$ 136,340.85, was received in the first quarter of FY 2024 for payment of goods and services for the fourth quarter ended December 2023.

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 QUARTER ENDED 31ST MARCH 2024					
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance
	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024
	US \$'000	US \$'000	US \$'000	US \$'000	
Comparative Analysis by Economic Classification					
Grants - Foreign Governments (Current)				-	-
Grants - Foreign Governments (Capital)				-	-
Grants - International Organisations (Current) WFP				-	-
Grants - International Organisations (Capital)				-	-
Grants- Non-Governmental Organisations (Current)				-	-
Grants- Non-Governmental Organisations (Capital)				-	-
Grants- Private Entities (Current)				-	-
Grants- Private Entities (Capital)				-	-
GRAND TOTAL	-	-	-	-	-



1.1.17

1.1.18 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 March 2024) as for the financial statements. The original budget has not been approved by the National Legislature as at 31st March 2024. 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.

1.1.19 CAPITAL EXPENDITURE

In FY 2024, no appropriation was made for capital expenditure.

NOTE 10 - COMPARATIVE ANALYSIS OF CAPITAL EXPENDITURE PAYMENTS MADE DURING THE FINANCIAL YEAR ENDED 31 ST MARCH 2024					
Account Title	Actual FY 2024 US \$'000	Final Budget FY 2024 US \$'000	Original Budget FY 2024 US \$'000	Variance (Actual vs. Revised Estimates) FY 2024 US \$'000	% Variance FY 2024
Comparative Analysis by Economic Classification					
CAPITAL EXPENDITURES:					
Transport Equipment				-	-
Land				-	-
Furniture and Fixtures				-	-
ICT Infrastructure				-	-
GRAND TOTAL	-	-	-	-	-

1.1.20 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 2024 when compared to FY2024 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 March 2024.



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 form 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.