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STATE OF CORRUPTION REPORT 2024

The Center for Transparency and Accountability in Accountability in Liberia (CENTAL) is a civil society organization and the national chapter of Transparency International (TI)—the global coalition against corruption with chapters and networks in more than 120 countries worldwide. Since 2004, we have led and sustained active civil society engagement with integrity building and anti-corruption efforts in Liberia.

Vision: A corruption-free Liberia, where people and institutions in all spheres of society act with integrity, accountability, and transparency in all their dealings.

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Sweden
Sverige

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Executive Summary

Corruption remains a significant impediment to governance and development in Liberia, undermining public trust, economic growth, and equitable access to services. Liberia's score of 25 out of 100 on Transparency International's 2023 Corruption Perceptions Index—well below the Sub-Saharan Africa regional average of 33—reflects the entrenched nature of public sector corruption and the urgency for bold, collective, and multi-dimensional reforms. Mindful of this state of the deeply troubling state of affairs regarding corruption, President Joseph N. Boakai, Sr. assured Liberians on the day of his inauguration that there would be “no more business as usual” and reiterated his promise to “[rescue] hard times, dysfunction, [the] culture of impunity, and corruption in high and low places”.¹ As part of efforts to fulfill this promise, President Boakai has prioritized anti-corruption, rule of law, and good governance under the ARREST Agenda for Inclusive Development, the country's current national development framework.

The 2024 State of Corruption Report (SCORE) provides a comprehensive assessment of Liberia's anti-corruption efforts, capturing key trends alongside citizens' views and experiences. The report focuses on several core themes, including: legal and regulatory reforms; investigation and prosecution; financing and institutional strengthening; collaboration and coordination; public accountability and civic engagement; and evidence-based advocacy.

The report identifies important progress, including the operationalization of the Office of the Ombudsman, the establishment of the Office of the War and Economic Crimes Court (OWECC), the establishment of the Asset Recovery and Property Retrieval Task Force (AREPT), the roll-out of the electronic government procurement (e-GP) system in six ministries, and the launch of a Performance and Compliance Management System (PCMS). Preventive compliance audits by the Internal Audit Agency (IAA), expanded audit coverage by the General Auditing Commission (GAC), and automation of tax and customs systems by the Liberia Revenue Authority (LRA) are notable institutional gains. Platforms such as the National Integrity Forum (NIF) and partnerships with civil society and donors have strengthened inter-agency coordination, while digital platforms like CENTAL's Corruption Case Tracker and the LACC's TALKAY app have expanded avenues for citizen reporting and engagement.

Despite these gains, Liberia's anti-corruption efforts face systemic challenges. Weak enforcement, political interference, judicial inefficiencies, and selective action on corruption allegations continue to undermine public trust. Only 472 of 1,900 public officials complied with asset declaration requirements in 2024, and despite repeated ultimatums, enforcement remains minimal. Integrity institutions remain underfunded and understaffed, with delayed disbursements further constraining their operational capacity. Rural populations remain underserved in anti-corruption outreach and access to digital tools.

Survey results reveal that 48 percent of citizens perceive government commitment to anti-corruption as low, though this is a notable improvement from 67 percent in 2023. Confidence in the media and religious institutions remains higher than in the executive, legislature, and judiciary. Bribery, while still prevalent, declined from 34 percent in 2023 to 26 percent in 2024, with police and medical services continuing to be perceived as most prone to corruption.

To address these gaps, the report recommends establishing and adequately funding specialized anti-corruption courts or increasing the number of judges assigned to existing courts. It calls for non-selective enforcement of anti-corruption laws, timely prosecution of cases, full and timely funding for integrity institutions, and protection for whistleblowers and witnesses. Operationalizing the Witness Protection Agency provided for by the Witness

¹ 'Inaugural Address of His Excellency Joseph N. Boakai, Sr.' <
<https://www.emansion.gov.lr/sites/default/files/documents/INAUGURAL-ADDRESS-OF-HIS-EXCELLENCY-JOSEPH-NYUMA-BOAKAI.pdf>> accessed 5 May 2025.

Protection law of 2021 is recommended. Strengthening civic education, scaling digital reporting tools to rural areas, increasing digital access to public services, and institutionalizing inter-agency coordination will be essential to sustaining progress.

Liberia stands at a critical juncture. By translating political commitments into consistent action, insulating institutions from undue influence, and empowering citizens to demand accountability, the country can move toward a transparent, just, and equitable governance system that serves all Liberians.



Key Findings

01. Corruption levels decline for the first time, yet remain high

83%

believed that the corruption level in the country was high in 2024—representing a seven percent decline from the previous report. 90 percent of respondents held the view that corruption level in the country was high in the years 2021, 2022, and 2023. For those who believed that the level of corruption is moderate, key reasons cited include weak implementation of laws, citizens' involvement in the fight against corruption, and improvement in services.

02. Corruption Persists in Public Services; Police Remain the Most Prone

71%

of respondents ranked police services as more prone to corruption, representing a two-percent decline from 73 percent in 2023. Medical services come in the second place, with 46 percent of those surveyed citing it. This represents a 13 percent decline from 59 percent in the previous report. Court services fall in third place and decline from 38 percent in 2023 to 26 percent followed by educational services also experiencing a decline from 31 percent to 24 percent. When compared to the previous report, police, medical, court, and educational services still rank as the top service prone to corruption despite decrease in the percentages.

03. Fewer citizens view Government's anti-corruption commitment as Low

48%

of respondents believe the government's commitment to tackling corruption is low—a notable decline from 67 percent in the previous report. Meanwhile, 20 percent now view the government as highly committed, marking an 8-point increase from 12 percent in the previous year. Those who rated the commitment as moderate rose to 17 percent (up 6 points), while the proportion of respondents uncertain about how to rate the government more than doubled—from 7 percent in 2023 to 15 percent in 2024.

04. Public confidence in the Executive and Judiciary rises moderately, while trust in Legislature declines further

35%

of respondents have confidence in the Executive Branch of government to combat corruption compared to 27 percent in the previous report. The Executive is followed by the Judiciary with a 5 percent increase to 33 percent from 28 in the previous year. Meanwhile, citizens' trust in the Legislature to address corruption has further declined from 24 percent in the previous year to 22 percent.

05. Notable decline in citizens witnessing corruption, but incidents remain high

57%

of the citizens surveyed said they witnessed corruption during 2024, marking a 17-point decrease from 74 percent in last year's report. Among those who observed corrupt acts, 50 percent witnessed bribery, 13 percent reported extortion, and 11 percent noted abuse of office. Despite the decline, corruption remains a widespread concern.

06. Bribery incidents continue to decline

26%

of respondents reported paying a bribe in 2024—an 8-point decrease from the previous report. Among those who paid bribes, 36 percent did so to “avoid a problem or punishment.” This marks a continued downward trend in bribery, which has steadily declined from 46 percent in 2021 to 38 percent in 2022, then to 34 percent in 2023, and now 26 percent in 2024. The data reflects a consistent reduction in the number of citizens reporting engagement in bribery.

07. Legal reform gains momentum amid persistent enforcement gap



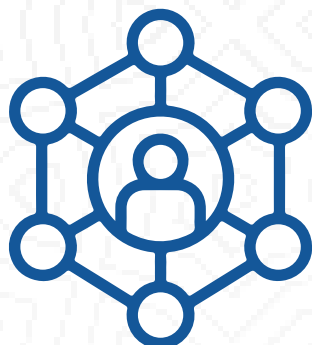
The Boakai administration has undertaken a comprehensive legal reform and compliance agenda, targeting institutional accountability and alignment with international anti-corruption standards. Key reforms include the Public Procurement and Concessions Commission’s rollout of electronic government procurement (e-GP) to combat procurement fraud; the reactivation of the Office of the Ombudsman, to actively enforce the Code of Conduct; and the establishment of the War and Economic Crimes Court Office to draft legislation for a dedicated anti-corruption court. While the Asset Recovery Task Force made initial moves, its operations were halted due to legal challenges, underscoring procedural and legal gaps. Other milestones include stronger audit and compliance oversight by the Internal Audit Agency and General Auditing Commission, the launch of a digital beneficial ownership registry by LEITI, payroll and workforce reform led by the Civil Service Agency, and strengthened transparency by the Liberia Revenue Authority through ITAS and ASYCUDA. Despite progress—such as President Boakai’s public asset declaration—non-compliance with asset declaration laws and weak enforcement remain significant hurdles. These reforms collectively mark progress but reveal enduring challenges in enforcement, institutional coordination, and public trust.

08. Financial mismanagement undermines anti-corruption efforts



Despite advances in combating corruption, financial mismanagement remains a critical challenge in Liberia, characterized by unauthorized expenditures, fund diversion, and poor adherence to financial rules. Before President Boakai’s inauguration, he controversially requested and received funds from the National Social Security and Welfare Corporation to buy luxury vehicles. Also, US\$600,000 allocated for the inauguration lacked proper accounting, and the Ministry of Public Works admitted to spending US\$9.9 million on road contracts without following procurement laws, while a disputed \$84 million deal for earth-moving equipment exposed procurement opacity and legislative bypass. In the judiciary, nepotism allegations surfaced when Chief Justice Sie-A-Nyene G. Yuoh was accused of placing her daughter on the payroll without actual employment, alongside ongoing bribery and poor prosecution of corruption cases. In the Legislature, Representative Luther Collins confessed to accepting a \$15,000 bribe related to efforts to remove the House Speaker, triggering investigations into a broader bribery scheme involving hundreds of thousands of dollars. The Central Bank Governor, suspended after a \$19 million audit finding, received a secret \$374,000 settlement despite unresolved allegations, drawing public outcry. Similarly, the Liberia Telecommunications Authority saw commissioners suspended amid corruption probes, with some accepting undisclosed resignation payouts. Fraud scandals also involved the Ministry of Commerce’s Inspector General obtaining academic credentials via falsified documents, and former Minister Nathaniel McGill facing ghost employee payroll accusations.

09. Collaboration and coordination among integrity institutions show promise but face challenges



Integrity institutions have made notable strides in working together to combat corruption, with platforms like the National Integrity Forum (NIF) fostering joint action among key bodies such as the Public Procurement and Concessions Commission (PPCC), Liberia Anti-Corruption Commission (LACC), and General Auditing Commission (GAC). For example, the PPCC highlighted that through NIF, agencies have conducted joint workshops to align strategies and reduce duplication. The Internal Audit Agency (IAA) and GAC collaborated on a National Compliance Checklist to standardize governance processes across ministries, minimizing errors and oversight risks. The Liberia Extractive Industries Transparency Initiative (LEITI) partners effectively with civil society to monitor governance in the extractive sector, while the Liberia Revenue Authority (LRA) works closely with the LACC on joint investigations, sharing intelligence to tackle corruption in revenue collection.

High-profile coordinated events underscore this collaboration: the LACC's International Anti-Corruption Day 2024 brought together government institutions, civil society, youth, and international partners to promote integrity and youth engagement. Additionally, a November 2024 consultative meeting initiated the Asset Declaration Verification Process, auditing 175 public officials across administrations through inter-agency cooperation, including the Liberia Land Authority and Ministry of Transport. Furthermore, a partnership between the LRA, LACC, CENTAL, and the Financial Intelligence Agency, supported by the World Customs Organization, reinforced collective anti-corruption efforts.

Despite these advances, systemic challenges remain. Limited information sharing and overlapping mandates sometimes reduce effectiveness, with agencies like IAA and GAC noting inefficiencies due to irregular joint planning. The NIF continues to be vital, coordinating initiatives such as installing standardized bulletin boards in public institutions to increase transparency and reduce bribery risks, and hosting multi-agency trainings and dialogues to institutionalize integrity and citizen feedback mechanisms.

10. Modest budget increases amidst funding constraints



In 2024, Liberia made modest budget increases for key integrity institutions such as the Liberia Anti-Corruption Commission (LACC), General Auditing Commission (GAC), and Public Procurement and Concessions Commission (PPCC). Despite these gains, funding remains insufficient to meet operational needs, with significant gaps in staffing, salaries, and delayed disbursements undermining institutional effectiveness. The judiciary and other agencies also face budget constraints that hinder their performance. These financial challenges, coupled with systemic inefficiencies, highlight the urgent need for sustained political commitment and timely, adequate funding to enable Liberia's anti-corruption institutions to fully execute their mandates and strengthen transparency across government sectors.

INTRODUCTION

Background

Corruption in Liberia remains a deeply rooted challenge, affecting governance, public trust, and economic development. It siphons resources meant for national growth, weakens public institutions, and hinders the delivery of essential services to address the social, economic and other needs of citizens. Despite decades of anti-corruption rhetoric and reforms, the issue continues to undermine Liberia's progress. In response, the Government of Liberia has adopted initiatives such as the ARREST Agenda for Inclusive Development (AAID) with clear good governance and anti-corruption commitments/priorities, signaling its intent to combat corruption and promote transparency and accountability in governance.

Institutions like the Liberia Anti-Corruption Commission (LACC), General Auditing Commission (GAC), Liberia Extractive Industries Transparency Initiative (LEITI), Financial Intelligence Agency, and Public Procurement and Concessions Commission (PPCC) play critical roles in safeguarding public integrity and resources. These bodies have introduced reforms, conducted audits, and exposed corruption and other misconducts, but their work is often hampered by resource limitations, political interference, and weak enforcement mechanisms. These systemic challenges demand a closer examination of Liberia's anti-corruption framework to identify areas for improvement and ensure that efforts are sustainable and impactful.

Research Problem

Liberia's anti-corruption journey is marked by a paradox: strong legal frameworks exist with growing citizens' demand for transparency and accountability, yet systemic corruption persists. Investigations into high-profile cases often stall, leaving offenders unpunished and public confidence eroded. Enforcement mechanisms remain weak and inconsistent, with integrity institutions struggling to assert their authority, in the face of fewer logistics, inadequate trained staffs, political interference and limited funding.

Moreover, inter-agency collaboration has been insufficient, leading to duplication of efforts and missed opportunities for synergy. While public engagement initiatives have gained traction, they have not been widespread enough to foster a culture of accountability among citizens. These gaps pose significant risks to Liberia's governance and developmental aspirations, underscoring the need for a comprehensive analysis of its anti-corruption efforts, challenges, recommendations actions and strategies for substantive sustainable improvements.

Objectives

This study seeks to provide a detailed assessment of Liberia's anti-corruption landscape, focusing on:

- Evaluating the effectiveness and efficiency of legal and institutional frameworks in curbing corruption;
- Identifying the barriers to enforcement and implementation within key integrity institutions;
- Analyzing public accountability mechanisms and their role in promoting transparency;
- Gathering citizens' perception of the anti-corruption landscape; and
- Offering actionable recommendations to strengthen governance and drive sustained, inclusive and robust anti-corruption efforts.

Significance of the Study

The findings of this study are intended to support policymakers, anti-corruption bodies, civil society organizations, media, citizens and international partners in their efforts to combat corruption. By offering evidence-based perspectives, the report aims to inform institutional reforms, enhance public awareness and demand for accountability from government, and strengthen Liberia's anti-corruption initiatives, with active citizens' participation. This research also contributes to the broader discourse on governance, demonstrating how targeted strategies, when fully funded, implemented, and routinely reviewed, can drive systemic change and restore public trust.

Methodology

This report is based on a mixed-methods research approach, incorporating both qualitative and quantitative techniques to provide a comprehensive understanding of Liberia's anti-corruption efforts as well as corruption trends in 2024. The methodology involved key informant interviews, a survey, desk review of relevant materials, and a stakeholder validation process.

The study focuses on Liberia's anti-corruption landscape in 2024, examining key developments, institutional performance, and emerging trends. It assesses the role of public integrity institutions, the effectiveness of legal reforms and enforcement mechanisms, and the extent of public engagement. While primarily focused on the public sector, the study also explores the role of international donors, civil society organizations, and the media. The analysis is grounded in Liberia's socio-economic and political realities, offering practical insights for policymakers and other stakeholders.

Between January 7 and January 13, 2025, the study team conducted eight interviews with representatives from key institutions, including the Liberia Anti-Corruption Commission (LACC), General Auditing Commission (GAC), Public Procurement and Concessions Commission (PPCC), and others. Each interview lasted between 45 and 60 minutes, allowing respondents to share detailed insights on their work, challenges, and priorities. Additionally, two institutions provided written responses in lieu of interviews.

A desk review was conducted to complement the findings from the field, focusing on legal and policy documents, audit reports, and other relevant publications. In addition, media monitoring was carried out from November 2023 to December 2024 to track public narratives and trends related to corruption and governance. The review included materials published in 2024 by credible institutions, such as public integrity bodies and civil society organizations, that addressed anti-corruption efforts or corruption-related issues and contained verifiable content. Documents lacking credibility, reliable data, or falling outside the specified timeframe were excluded from the review.

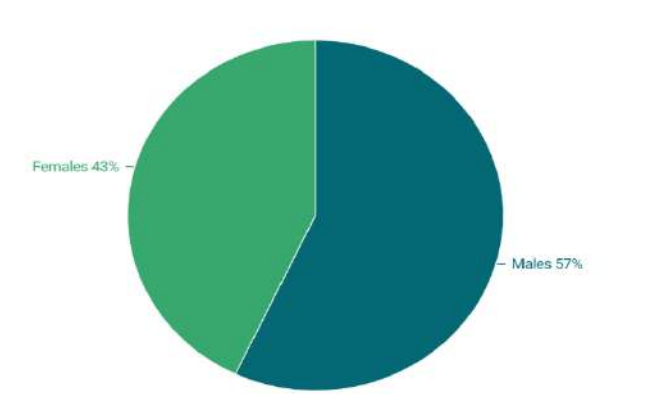
For the quantitative component, a survey was conducted with a total sample size of 752 respondents, determined using population data from the 2022 National Population and Housing Census. The sample size for each county was proportionally allocated based on the population of the nine counties included in the study:

- Montserrado: 335
- Nimba: 113
- Bong: 89
- Grand Bassa: 61
- Margibi: 58
- Grand Cape Mount: 33
- Bomi: 24
- Gbarpolu: 21
- Rivercess: 18

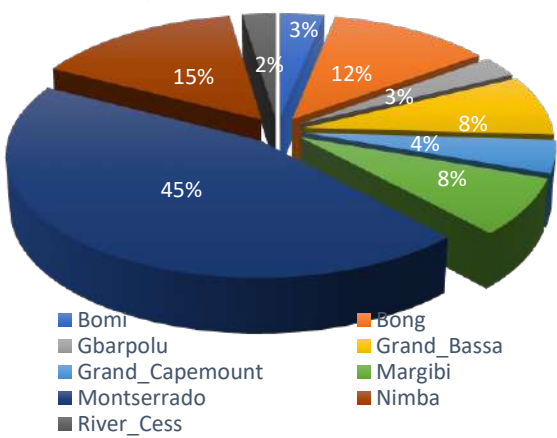
The survey targeted members of the general population aged 15 years and above. Among respondents, 57% were male and 43% were female. The results carry a 95% confidence level with a $\pm 4\%$ margin of error. Respondents were randomly selected from accessible localities within the selected counties to ensure diversity and inclusiveness. All interviews were conducted face-to-face, and data was collected using the Open Data Kit (ODK) application installed on mobile phones. Data collection took place between November and December 2024, and was conducted by trained enumerators—members of CENTAL’s Integrity Clubs from the University of Liberia, Stella Maris Polytechnic University, United Methodist University, and the African Methodist Episcopal University.

To enhance the accuracy and relevance of the findings, a virtual stakeholder validation session was held on May 15, 2025, with 19 participants in attendance. Participants represented integrity institutions, civil society organizations, the media, women and youth groups, and community-based organizations. The feedback and insights gathered during the session were instrumental in refining the findings, recommendations, and other key components of the report, ensuring that the final output reflected diverse stakeholder perspectives and realities on the ground.

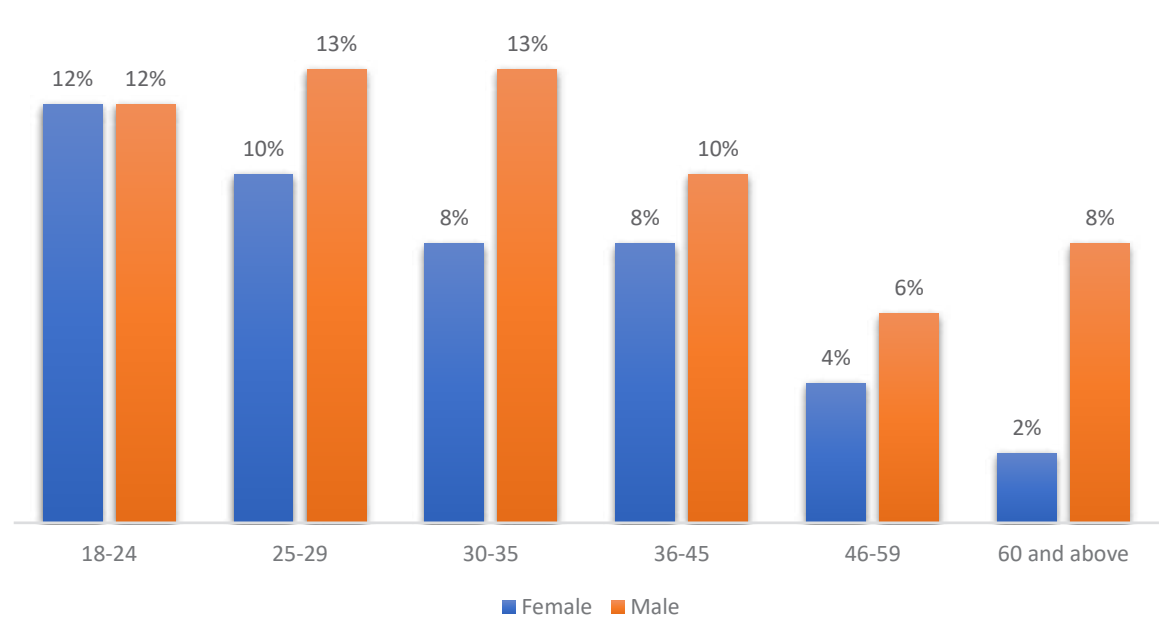
Distribution of Respondents by Sex



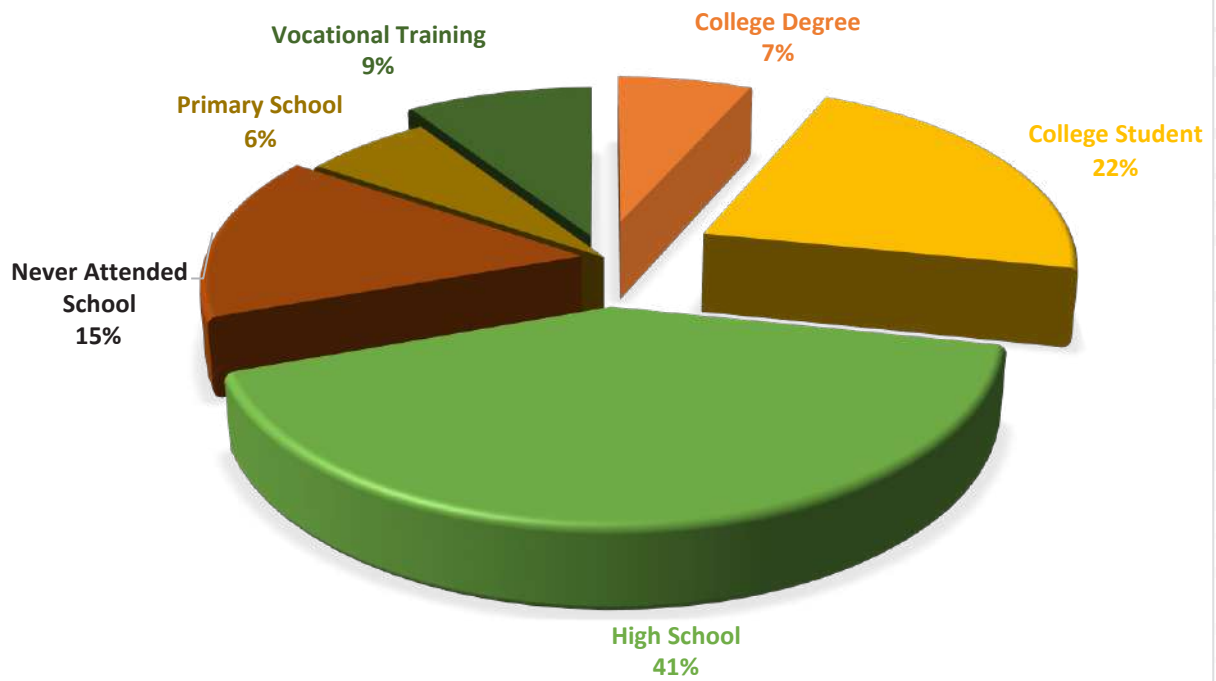
Distribution of Respondents by County



Distribution of respondents by age group and sex



DISTRIBUTION OF RESPONDENTS BY EDUCATION LEVEL



Limitations

While this study presents a robust analysis of Liberia’s anti-corruption landscape in 2024, several limitations must be acknowledged:

- Due to limited resources, the survey was conducted in only nine of Liberia’s fifteen counties, resulting in a reduced national representation. Some remote and hard-to-reach areas were excluded, which may have limited the diversity of perspectives captured.
- Although the sample was distributed based on county populations, respondents were chosen from areas that were easy to reach. This may have caused location bias and made the results less reflective of views from more remote or rural communities.
- The qualitative component relied heavily on interviews and institutional reports, which may have been affected by bias. For instance, respondents might have portrayed their institutions more positively than reality, downplaying challenges or weaknesses in enforcement and transparency.
- The study did not include private sector actors, a significant gap considering their influence in both enabling and combating corruption. As such, the analysis primarily reflects public sector and civil society perspectives.
- Media monitoring was conducted between November 2023 and December 2024 and relied largely on publicly available online and print sources. This approach may have excluded stories from under-resourced or county-based media outlets and informal information channels, possibly overlooking relevant corruption narratives in certain counties.
- Some documents reviewed during the desk study, especially audit and institutional reports, lacked granularity—particularly regarding enforcement outcomes and follow-up actions—which constrained deeper analysis of institutional effectiveness.
- The study captures developments up to December 2024. Given the dynamic nature of corruption and governance, recent events or reforms in 2025 are not reflected in this report.

Despite these limitations, the research employed a mixed-methods approach, allowing for triangulation across quantitative survey data, qualitative interviews, and secondary sources. This integration of methods enhanced the credibility and reliability of the findings, enabling a nuanced understanding of key anti-corruption trends and institutional dynamics in Liberia.



WHAT DO PEOPLE THINK ABOUT CORRUPTION?

Corruption levels decline for the first time, yet remain high

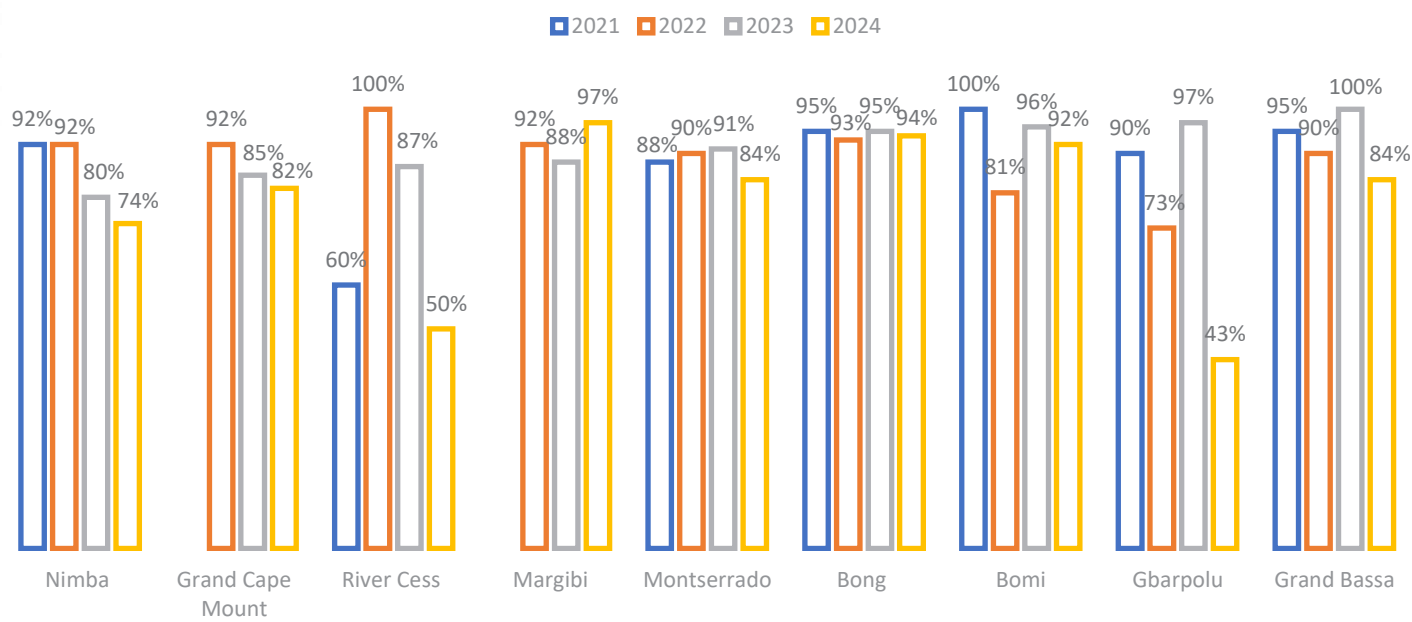
83 percent of respondents believe that corruption remains high in Liberia, representing a 7-percentage-point drop from 90 percent in 2023. 14 percent view the level of corruption as moderate, while only 3 percent consider it low.

At the county level, Margibi recorded the highest perception of widespread corruption, with 97 percent of respondents saying corruption is high—up from 88 percent in 2023. In contrast, Gbarpolu County reported the lowest percentage of respondents who share this view, at 43 percent, followed by Rivercess County at 50 percent.



CORRUPTION IS HIGH, BY COUNTY

Percentage of people who think corruption is high, by county and year.





Public Services remain prone to corruption

For the most part, corruption undermines service delivery at every level, thus eroding the citizens' trust in their government. To better understand public service delivery in the country, we asked the respondents which public services are more prone to corruption. Like in the 2022 and 2023 reports, police and medical services were ranked top with 71 percent and 46 percent, respectively. 26 percent of respondents believe that court services are more prone to corruption, followed by educational services with 24 percent. When compared to the 2023 report, police, medical, educational, court, and transportation services maintained the top five spots but with variation in the percentages.

71% **46%** **26%** **24%**

THINK **POLICE SERVICES**
ARE MOST PRONE TO
CORRUPTION

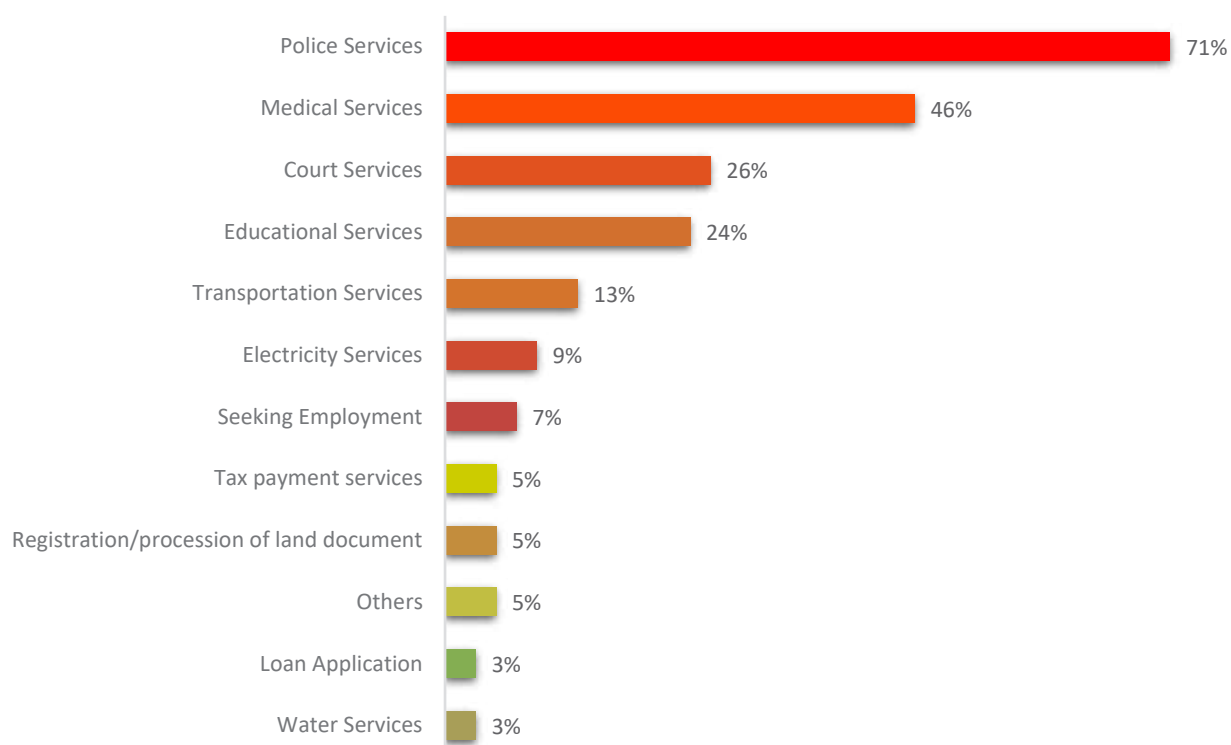
THINK **MEDICAL**
SERVICES ARE MOST
PRONE TO CORRUPTION

THINK **COURT SERVICES**
ARE MOST PRONE TO
CORRUPTION

THINK **EDUCATIONAL**
SERVICES ARE MOST PRONE TO
CORRUPTION

SERVICES PRONE TO CORRUPTION

Percentage of people rating public services prone to corruption



Major challenges facing Liberia

We asked the respondents about the major challenges facing Liberia. Unemployment, corruption, and poverty, with 39 percent, 39 percent, and 38 percent respectively, retained the top three spots as major challenges. Except for variations in the percentages, the top three challenges as ranked by respondents remain unchanged since 2021. Respondents who cited unemployment declined from 53 percent in 2023 to 39 percent this year, while respondents who mentioned corruption sank by 12 percent – from 51 percent in 2023 to 39 percent in 2024. In 2023, 40 percent of respondents said poverty was one of the major challenges facing Liberia, this year, 38 percent said the same thing.

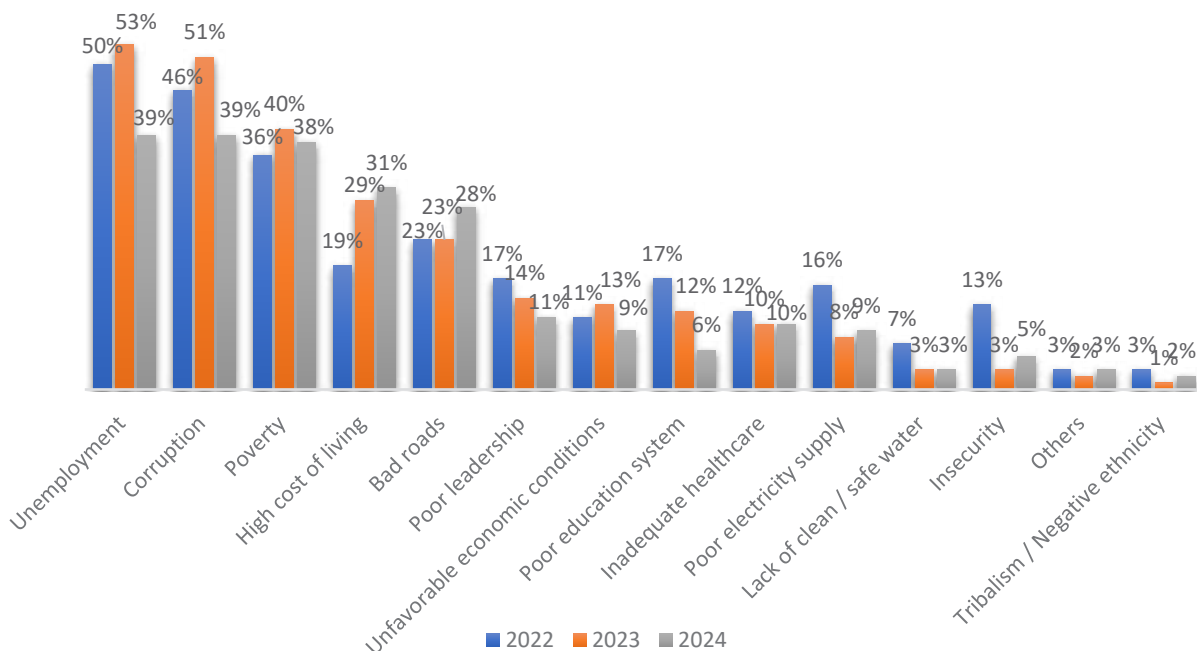
39% OF PEOPLE THINK **UNEMPLOYMENT** IS A MAJOR PROBLEM

39% OF PEOPLE THINK **CORRUPTION** IS A MAJOR PROBLEM

38% OF PEOPLE THINK **POVERTY** IS A MAJOR PROBLEM

LIBERIA'S MAJOR CHALLENGES

Percentage of people rating the country's major challenges.

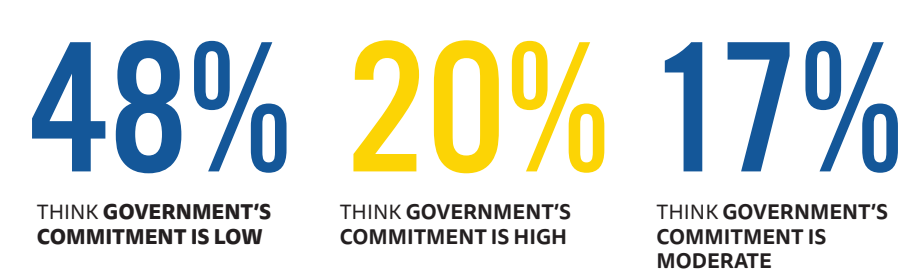




Government’s commitment to fighting corruption is low

To win the fight against corruption, government must make thorough impartial decisions. This however requires a high level of commitment. With this in mind, we asked the citizens surveyed to rate government’s commitment to fighting corruption.

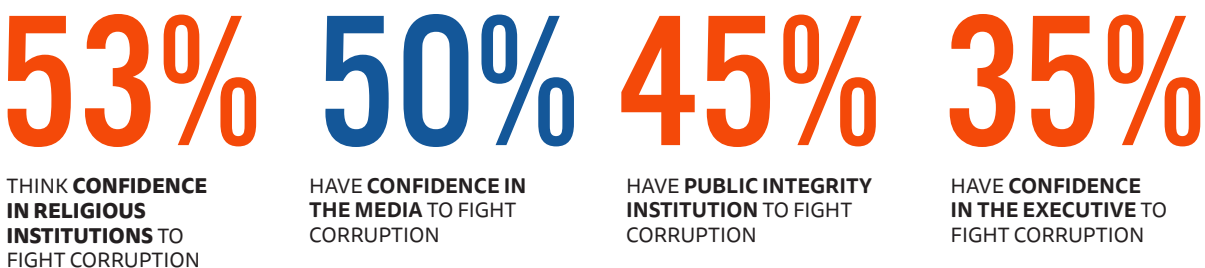
48 percent of respondents believe that government’s commitment is low compared to 67 percent in the previous report. 20 percent think otherwise – that commitment is high. Respondents who think that commitment is high soared by 8 percent – from 12 percent in 2023 to 20 percent this year. 17 percent are of the view that government’s commitment is moderate. The remaining 15 percent represents respondents who are undecided on the subject.



Confidence in Institutions

Corruption diminishes citizens’ trust in public and private institutions. We asked the respondents if they have trust in certain institutions to tackle corruption. Like the previous report, the respondents have more confidence in the Executive than the Judiciary and Legislature. 35 percent of respondents have confidence in the Executive to tackle the menace. 33 percent have confidence in the Judiciary, while 22 percent in the Legislature. In 2023, 28 percent of respondents had more confidence in the Judiciary, followed by the Executive with 27 percent, and Legislature with 24 percent. Amid these variations in the percentages, the three branches remain subjects of corruption allegations.

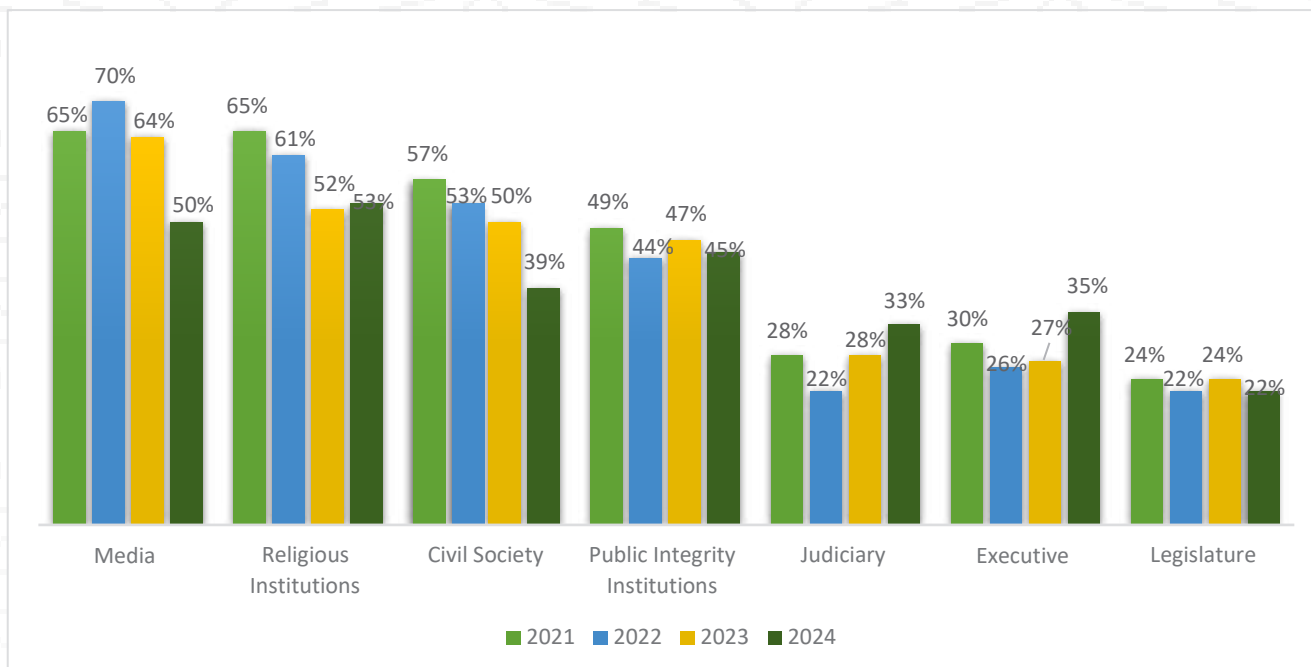
Outside of the three branches of government, 53 percent of the respondents have confidence in religious institutions, and 50 percent in the media to curb corruption. Since 2021, the media and religious institutions have interchangeably held the top two spots. In the previous report, 64 percent of respondents had confidence in the media and 52 percent in religious institutions. Citizens’ confidence in public integrity institutions has further declined. It plunged from 49 percent in 2021 to 44 percent in 2022, and from 47 percent in 2023 to 45 percent in 2024. Citizens’ confidence in civil society organization continue to fall, suffering eighteen-percentage points reduction – from 57 percent in 2023 to 39 percent in 2024.





CONFIDENCE IN INSTITUTIONS

Percentage of people having confidence in public and other institutions.



HOW ARE PEOPLE AFFECTED BY CORRUPTION?

In the hope of understanding how corruption affects people daily, we asked the respondents about their experiences with corruption.

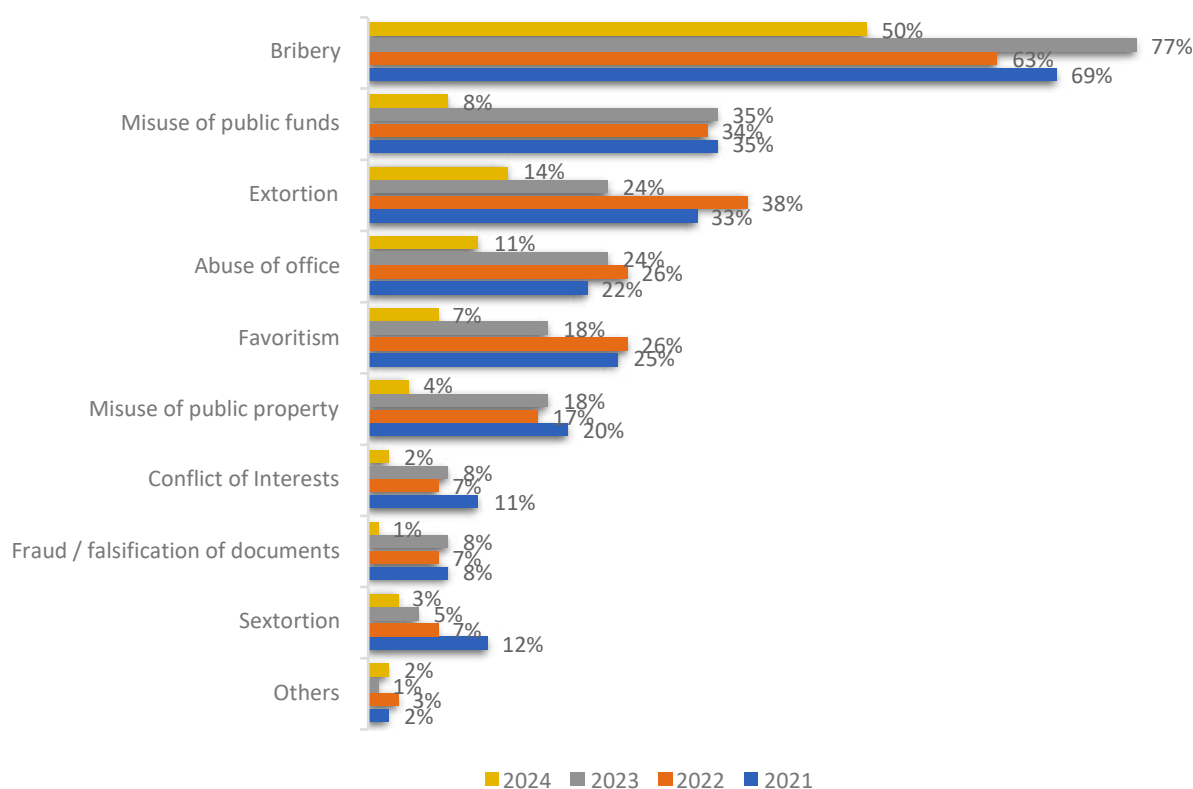
Corruption takes many forms

57 percent of respondents said they witnessed corruption in the public sector over the ten months prior to the survey. In the previous report, the number stood at 74 percent. When both reports are juxtaposed, the number of respondents who witnessed corruption reduced by 17 percent.

We asked respondents who witnessed public sector corruption which forms of corruption they witnessed. 50 percent of respondents who witnessed corruption mentioned bribery as the type of corruption witnessed. When compared to the previous report, the percentage of respondents who witnessed bribery declined by 27 percent. Respondents who witnessed extortion decline from 24 percent in 2023 to 14 percent in 2024. Also, respondents who witnessed sextortion decreased from 5 percent in 2023 to 3 percent in 2024.

Forms of Corruption Witnessed

Percentage of respondents who witnessed corruption disaggregated by forms of corruption they witnessed, by year.



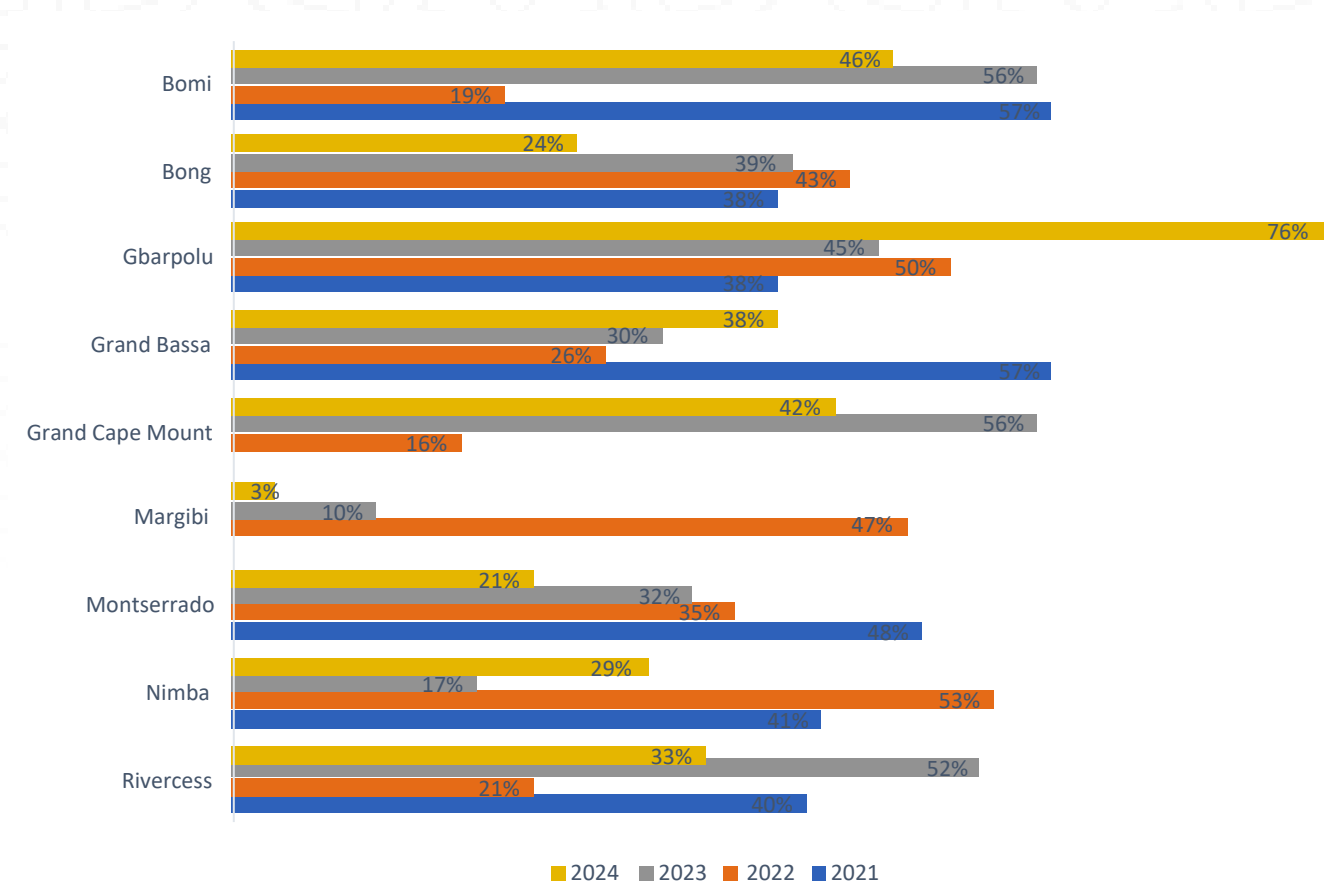
Decline in number of persons paying bribe

To understand the extent to which people participate in corruption, we asked respondents whether they paid bribe during the period covered by this report. 26 percent of respondents said they paid bribe. The number of respondents who reported paying bribe declined from 34 percent in the last report to 26 percent this year. Gbarpolu, Bomi, Capemount, and Grand Bassa counties account for the highest number of bribe payers per respondents. In contrast, Margibi, Montserrado, and Bong counties have the lowest ratio of bribe payers per respondents.

26% OF THOSE SURVEYED **PAID A BRIBE** IN THE PREVIOUS 10 MONTHS

BRIBERY RATES IN COUNTIES, BY YEAR

Percentage of people in surveyed counties who paid bribe, by year

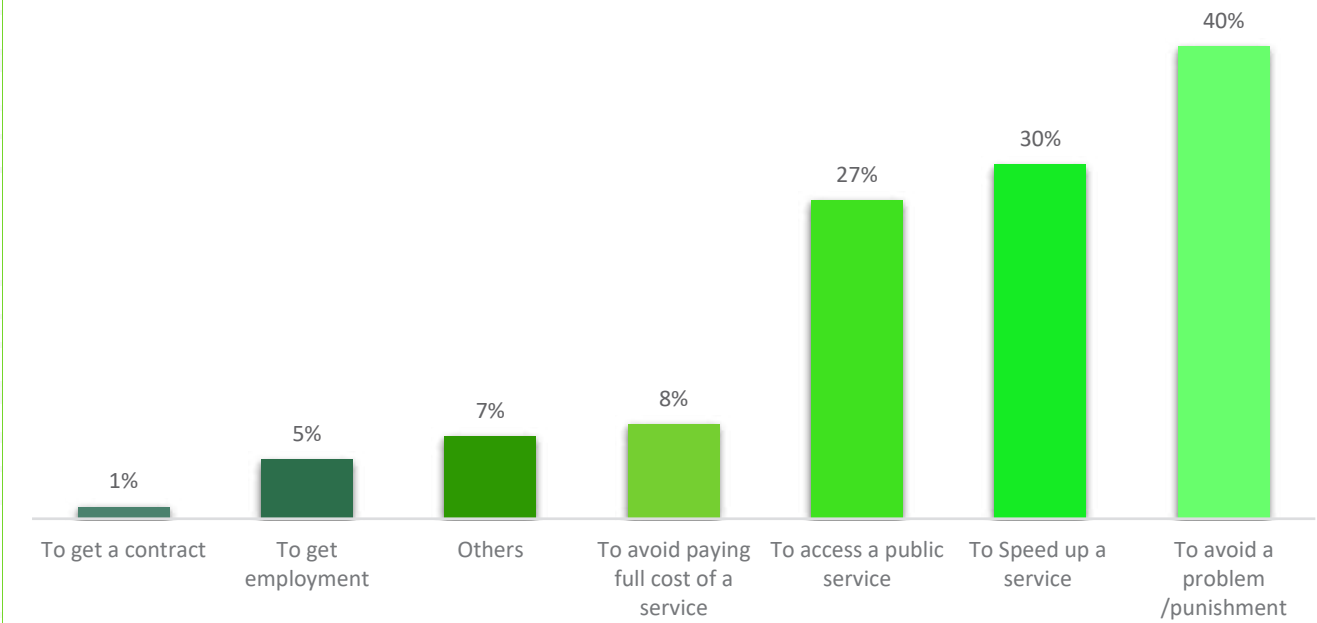


Bribery linked to different factors

To further assess the effect that corruption has on the citizens, we were also interested in knowing why people paid bribe. 40 percent of respondents said they paid bribe to avoid a problem/punishment, reflecting a five percentage point rise from last year's 35 percent. 30 percent did so to speed up a service compared to 41 percent in the previous year. Respondents who paid bribe to access a public service declined from 45 percent in 2023 to 27 percent in 2024

Reasons For Paying Bribes

Percentage of people who paid bribes disaggregated by reasons for paying bribe



TAKING ACTION

People say they are unwilling to engage in corruption

We asked respondents whether they would engage in corruption if faced with a situation or an opportunity that would allow them to. Notably, 85 percent said they will not, while 15 percent responded 'yes'. The number of respondents who would not engage in corruption increased from 84 percent in 2023 to 85 in 2024.

Over the years, impunity has helped to fuel corruption. To gauge citizens' view on deterrence against corruption, we asked the respondents if jailing of corrupt individuals would reduce corruption. 79 percent agreed that corruption would reduce if individuals who practice it were jail; in contrast, 17 percent disagreed, and 4 percent did not know. The number of people who agreed dropped from 86 percent in 2023 to 79 percent in 2024.

The level of corruption varies between men and women. 65 percent of respondents hold the belief that men in public service are more corrupt than women. With this, 84 percent of the citizens surveyed believe that there is a need to increase women's participation in decision-making at all levels.

85% WOULD PASS AN OPPORTUNITY TO ENGAGE IN CORRUPTION

79% THINK CORRUPTION WOULD REDUCE IF CORRUPT PEOPLE ARE SENT TO JAIL

84% BELIEVE THERE IS A NEED TO INCREASE WOMEN PARTICIPATION IN DECISION-MAKING AT ALL LEVELS

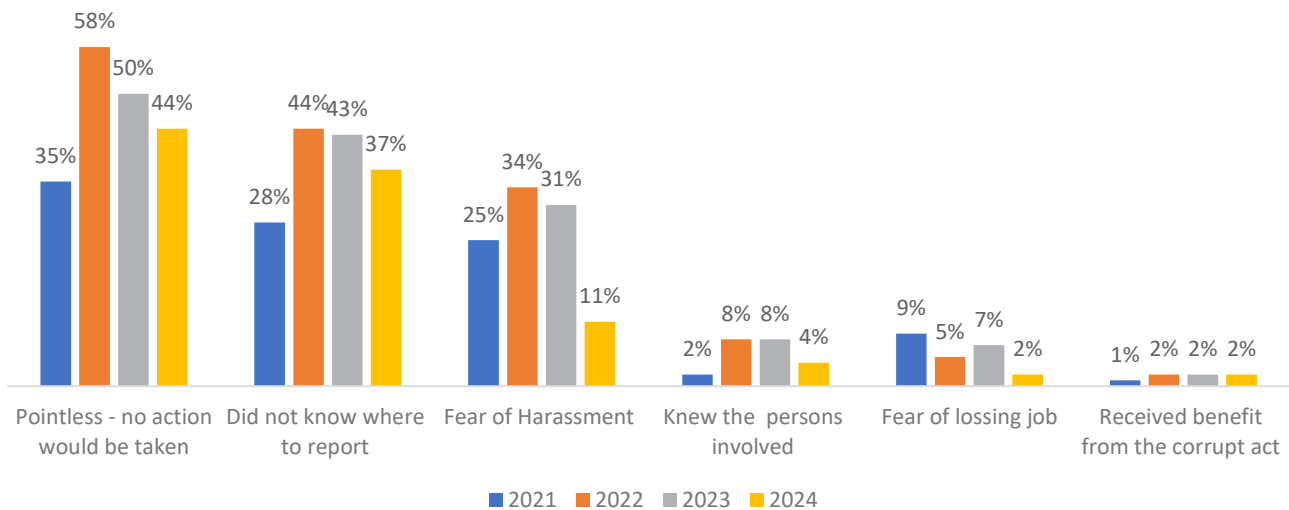
Corruption reporting remains low

Reporting is a key part of the fight against corruption. However, not many of those who witness corruption report it. This year, only 10 percent of respondents who witnessed corruption reported it compared to 17 percent last year. This represents a 7 percent drop.

We sought to understand why people do not report corruption when they see it. There are diverse reasons why corruption was not reported. 51 percent of those who did not report believe that it was pointless to report since no actions would be taken. 43 percent did not report because they did not know where to report, while 16 percent did not report because they feared harassment. It is worth noting that this is the fourth time in sequence that a majority of citizens surveyed have mentioned inaction as the overarching reason for not reporting corruption. In 2021, the number stood at 35 percent; it increased to 58 percent in 2022; it reduced slightly to 50 percent in 2023; and hits 51 percent this year.

Reasons Corruption Not Reported

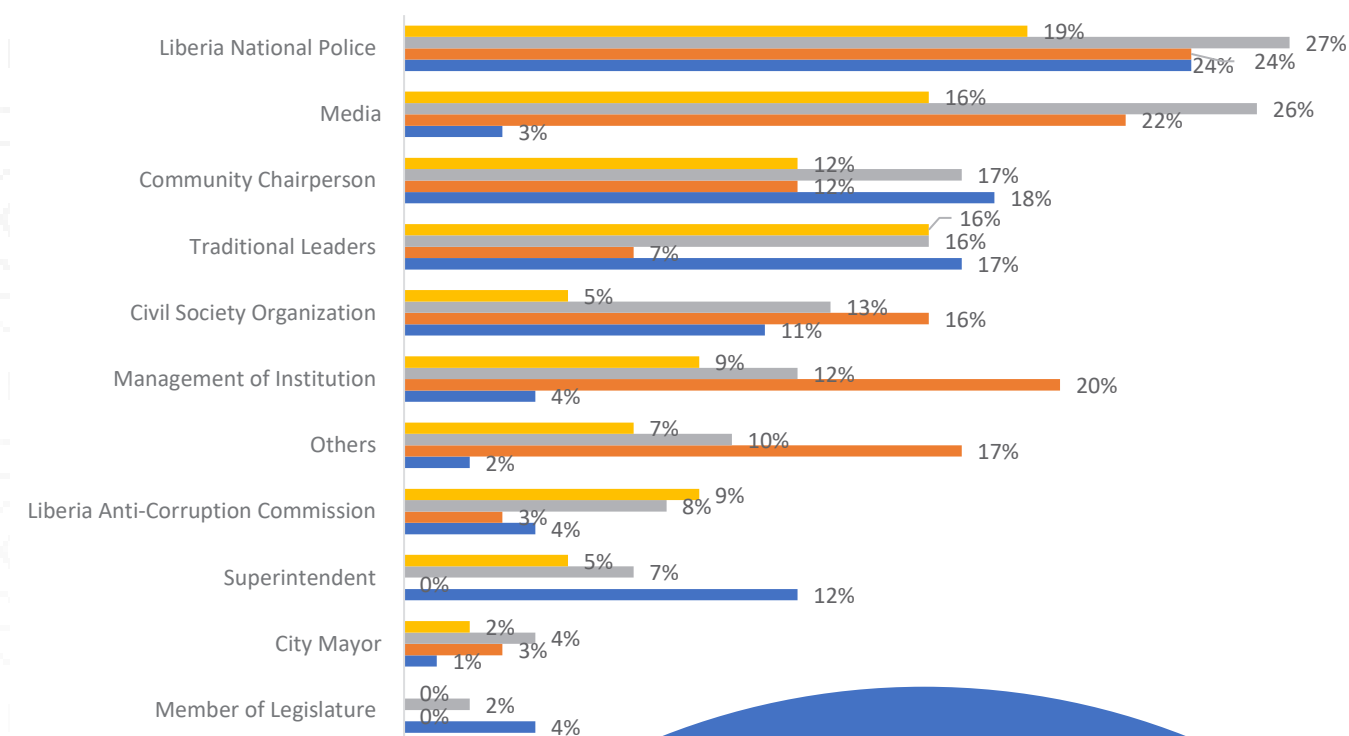
Percentage of respondents who did not report corruption disaggregated by their reasons for not reporting, by year



Since the SCORE began in 2021, majority of the respondents who witnessed corruption have said that they reported it to the police. 19 percent reported to the police this year, representing an 8 point drop from 27 percent last year. 16 percent reported to the media and traditional leaders respectively, followed by 12 percent who reported to community leaders, and 9 percent who reported to the management of institutions. The number of respondents who reported to the Liberia Anti-Corruption Commission marginally increased from 8 percent last year to 9 percent this year.

Institutions Receiving Corruption Complaints

Percentage of respondents who reported corruption disaggregated by institutions they reported to per year.



■ 2024
 ■ 2023
 ■ 2022
 ■ 2021

PERCEPTION IN CONTEXT: BEYOND WHAT IS SEEN

In Focus: Legal Reforms and Compliance

Public Procurement and Concessions Commission

Efforts toward legal reforms and compliance have been pivotal in Liberia's anti-corruption initiatives, with institutions striving to align governance structures with international best practices. The Public Procurement and Concessions Commission (PPCC) has made significant strides with the introduction of electronic government procurement (e-GP), a transformative step aimed at enhancing transparency and minimizing corruption risks in the contracting process. The Executive Director of the Public Procurement and Concessions Commission (PPCC), Bodger Scott Johnson, has disclosed that digital procurement of goods and services in government ministries and agencies will help to prevent corruption, promote efficiency, and foster a more competitive and merit-based procurement environment. Director Johnson stated that the digitalization of procurement will go a long way in minimizing corruption in the public sector.² The pilot phase of e-GP, involving six high-spending ministries, including Health and Education, has demonstrated benefits in terms of accountability. This initiative is particularly central in addressing long-standing issues of procurement fraud and mismanagement, which have historically plagued public institutions in Liberia.³ The system facilitates online registration for vendors and anyone wishing to do business with the Liberian government, and provides equal access to procurement opportunities.

Office of the Ombudsman

The Office of the Ombudsman was created under the Code of Conduct Act of 2014 to promote transparency, integrity, and accountability in public service. The Office is empowered under Part XII of the Code of Conduct to receive and investigate complaints against public officials related to violations of the Code of Conduct, recommend appropriate sanctions where violations are established, and monitor compliance with the Code of Conduct across all branches and levels of government. However, since the enactment of the law in 2014, the Office of the Ombudsman has not been made functional, thus rendering the Code ineffective in many respects. The Supreme Court of Liberia has even lamented the lack of the Office. On April 5, 2024, President Boakai made a significant move with the appointment of Cllr. Finley Y. Karngar as Chairperson, Cllr. Lami Kpargoi as Deputy Ombudsman, and Atty. Etmonia Martin as Deputy Ombudsman, and the subsequent commissioning of the appointees on August 7, 2024.⁴

The appointment of Cllr. Karngar drew criticism from some quarters. Critics questioned his neutrality, citing previous affiliations with the Unity Party and involvement in politically sensitive legal matters,

² Hot Pepper Online (2024) 'Digital Procurement Prevents Corruption' Facebook Post, 28 October 2024. Available at: https://www.facebook.com/permalink.php?story_fbid=pfbid02UiEznxeM89G3NYHb191sq4ejsnC5yoRWD6iJoBpzomc8FtPmwwFiW1wwiXssnRxUI&id=100063871992957&rdid=aiz5kGecvCqAGd59 (Accessed: 28 October 2024).

³ CENTAL previously highlighted the need for e-GP in its previous SCORE reports

⁴ Smart News Liberia 'Ombudsman Cllr. Karnga Faces First Test As Pres. Boakai Commissions Office To Uphold Transparency And Accountability' (Accessed 11 August 2024) Available at: <https://smartnewsliberia.com/ombudsman-cllr-karnga-faces-first-test-as-pres-boakai-commissions-office-to-uphold-transparency-and-accountability/> (Accessed: 8 May 2024).

which they argued could compromise the independence required for the Ombudsman role.⁵ In contrast, the Center for Transparency and Accountability in Liberia (CENTAL) welcomed the reactivation of the Office, describing it as a significant step toward enforcing the Code of Conduct and promoting ethical leadership. CENTAL expressed hope that the office would function independently and effectively to uphold integrity across the public sector.⁶ The Ombudsman have begun Code of Conduct awareness sessions for employees and officials of government at different events across the country.⁷ On October 4, 2024, the Office signed a Memorandum of Understanding with the LACC to strengthen cooperation around asset declaration tracking, investigations, and joint enforcement initiatives.⁸ In November 2024, the Supreme Court refused to disturb an Ombudsman order requiring government officials also serving in political parties to choose between roles. The Court's decision reinforced the Ombudsman's authority to ensure the impartiality of public servants.⁹

Office of the War and Economic Crimes Court

In March 2024, Liberia's House of Representatives passed a resolution to create a War and Economic Crimes Court to prosecute wartime atrocities and economic malfeasance from the civil war period. The Senate followed suit in April, passing it by 27–29 votes.¹⁰ On May 2, 2024, President Boakai issued Executive Order #131 establishing the office of a War and Economic Crimes Court for Liberia.¹¹ The Office is mandated under the Executive Order to draft a legislation for the establishment of an anti-corruption court for Liberia. This mandate is welcoming considering that the lack of a dedicated anti-corruption court is a key factor stalling the prosecution of corruption cases.

Asset Recovery and Property Retrieval Task Force

In March 2024, President Joseph Boakai established the Asset Recovery and Property Retrieval Task Force (AREPT) through Executive Order No. 126, mandating it to identify, investigate, and recover public assets

⁵ Analyst Liberia, Red Flag Greets Ombudsman Nomination as Critics Accuse Cllr. Findley Karngar of UP Partisanship, 2024. Available at: <https://analystliberiaonline.com/red-flag-greets-ombudsman-nomination-as-critics-accuse-cllr-findley-kangar-of-up-partisanship/> (Accessed: 14 May 2025)

⁶ Smart News Liberia, CENTAL Clears Doubts Surrounding Cllr. Karngar's Nomination for Ombudsman Position, 2024. Available at: <https://smartnewsliberia.com/liberia-cental-clears-doubts-surrounding-cllr-karngas-nomination-for-ombudsman-position/> (Accessed: 14 May 2025)

⁷ J Walters 'Ombudsman Conducts Code of Conduct Awareness for LCAA Staff' (*Women Voices Newspaper*, 6 November 2024) <<https://www.womenvoicesnewspaper.org/ombudsman-conducts-code-of-conduct-awareness-for-lcaa-staff/>> accessed 8 June 2025.

⁸ 'LACC and Office of the Ombudsman Sign Memorandum of Understanding to Combat Corruption' (*Liberia Anti-Corruption Commission*, 8 October 2024) <<https://lacc.gov.lr/index.php/media/press-releases/lacc-and-office-ombudsman-sign-memorandum-understanding-combat-corruption/>> accessed 8 June 2025.

⁹ Togba 'Supreme Court Upholds Ombudsman's Order: Officials Must Choose Between Government and Party Roles' (*The Liberian Investigator*, 6 November 2024) <<https://liberianinvestigator.com/news/supreme-court-upholds-ombudsmans-order-officials-must-choose-between-government-and-party-roles/>> accessed 8 June 2025.

¹⁰ 'Liberia Senate approves war crimes court's creation' (*Reuters*, 9 April 2024) <<https://www.reuters.com/world/africa/liberia-senate-approves-war-crimes-courts-creation-2024-04-09/>> accessed 8 June 2025.

¹¹ JHW Clayeh 'Liberia: President Boakai Signs Executive Order to Establish War and Economic Crimes Court, Hailed by US, EU, and ECOWAS' (*Frontpage Africa*) <<https://frontpageafricaonline.com/news/liberia-president-boakai-signs-executive-order-to-establish-war-and-economic-crimes-court-hailed-by-us-eu-and-ecowas/>> accessed 8 June 2025.

misappropriated by current and former government officials. The Task Force was granted broad authority, including tracing assets domestically and internationally, initiating legal actions, and collaborating with foreign enforcement agencies such as Interpol for extradition purposes. CENTAL expressed concerns about the independence of those appointed to the taskforce, its mandates that duplicate those granted the LACC and other institutions, as well as the lack of involvement of anti-graft institutions with such taskforce. Shortly after its creation, AREPT made headlines when it seized a vehicle operated by former Liberia National Police Inspector General Col. Patrick Sudue, claiming it was government property.¹² However, the General Services Agency (GSA) later certified that the vehicle had been duly assigned to him, prompting its return and sparking concerns about the Task Force's procedures.

AREPT also seized several vehicles owned by Gracious Ride Incorporated, a company reportedly linked to former Chief of Protocol Nora Finda Bundoo, escalating public scrutiny and prompting legal pushback. In response, Gracious Ride filed a petition with the Supreme Court of Liberia, which on March 29, 2024, issued a stay order halting all AREPT operations. The Court mandated the release of all impounded vehicles and ordered the Task Force to suspend further asset seizures pending the outcome of a scheduled judicial conference. The case raised questions about due process and the legal limits of executive enforcement mechanisms. As at December 2024, AREPT remained inactive due to the ongoing legal challenge, and no official asset recoveries were completed.

Internal Audit Agency

The Internal Audit Agency (IAA) has reinforced compliance mechanisms through rigorous pre- and post-compliance audits. For instance, during the transitional period in 2023, the IAA flagged and halted a US\$500,000 (Five Hundred Thousand United States Dollars) procurement attempt that was found to be non-compliant with financial regulations.¹³ This proactive approach underscores the importance of preventive oversight in curbing financial misconduct.

Liberia Extractive Industries Transparency Initiative

Resource governance has also seen significant improvements under the Liberia Extractive Industries Transparency Initiative (LEITI). LEITI has ensured that resource management is subjected to public scrutiny by mandating the publication of contracts and agreements.¹⁴ The issuance of the Beneficial Ownership (BO) regulation in 2023 and subsequent launch of a digital beneficial ownership register signals promise for corporate transparency, ensuring that companies report their true owners.¹⁵ This alignment with international standards demonstrates a commitment to combating corruption in the extractive sector, a critical area for Liberia's economy and development. Under the BO regime, the Liberia Business Registry (LBR) is mandated to collect, process, and verify beneficial ownership information, and

¹² L Dodoo 'Liberia: Asset Recovery Team Seizes Vehicles Belonging to Ex-Officials, But Ex Police Chief Poised to Challenge the Process' *FrontPageAfrica*, 28 March 2024. Available at: <https://frontpageafricaonline.com/news/liberia-asset-recovery-team-seizes-vehicles-belonging-to-ex-officials-but-ex-police-chief-poised-to-challenge-the-process/> (Accessed: 7 May 2025).

¹³ SCORE IAA Interview, 2025

¹⁴ SCORE LEITI Interview, 2025

¹⁵ Liberia Extractive Industries Transparency Initiative 'Liberia launches a new digital beneficial ownership register'. Available at: <https://www.leiti.org.lr/index.php/media/news/liberia-launches-new-digital-beneficial-ownership-register> accessed 7 June 2025.

make it accessible to the public. Meanwhile, despite the launch of the BO digitalization program, LBR continues to collect BO data manually.

Judiciary

The judiciary has focused on ethical oversight as part of its legal reform agenda. Mechanisms such as the Judicial Inquiry Commission¹⁶ and the Grievance and Ethics Committee¹⁷ have been used to address ethical violations among judges and lawyers. A judiciary informant explained that “Judges and lawyers have been suspended or disbarred after credible evidence was presented”.¹⁸ However, public awareness of these mechanisms remains limited, diluting their potential impact on public trust. In 2024, the Supreme Court rendered opinions in two cases brought against lawyers but found not ethical violations.¹⁹

Meanwhile, the Judiciary launched its 5-year USD\$56,347,233 strategic plan, with five reform-driven priorities that include: quality and expanded infrastructure for increased access to justice; a more professional and competent judicial personnel; efficient case management for improved access to justice; improved administration of criminal justice; and improved constitutional rights litigation and judicial integrity.²⁰ When adequately funded and fully implemented, in part, the judiciary aims to facilitate the construction of a new Supreme Court, 7 Circuit Courts, 20 Magisterial Courts, and refurbish 3 Sexual and Gender Based Violence Courts.²¹

Ministry of Justice

The Ministry of Justice (MOJ), in its response to CENTAL’s invitation for interview stated, “[t]he government provided funds for specialist consultants to provide advisory compliance and oversight support to the operational and financial processes of the MOJ to ensure that all issues of compliance were properly and thoroughly adhered to.” The MOJ added that, “The government provided prosecutor’s fund to enable prosecutors to have ample support to process and prosecute cases –, handling of witnesses, facilitating movements and availability when cases were called through-out the country.”

Liberia Revenue Authority

The Liberia Revenue Authority (LRA) has prioritized transparency and compliance through advanced digital systems. By integrating the Integrated Tax Administration System (ITAS) and the Automated System for Customs Data (ASYCUDA), the LRA has minimized human interaction, a known vulnerability for corruption. “These systems minimize human interaction, which is often a vulnerability point for corruption, while ensuring transactions are recorded and auditable,” stated an LRA informant.²² Additional measures, such as mandatory asset declarations for categories of employees and lifestyle audits, have further reinforced internal compliance and enhanced revenue generation and reporting.

¹⁶ Judiciary of Liberia. (n.d.) Judiciary Inquiry Commission. Available at: <https://judiciary.gov.lr/judiciary-inquiry-commission> (Accessed: 23 January 2025).

¹⁷ Judiciary of Liberia. (n.d.) Grievance and Ethics Committee. Available at: <https://judiciary.gov.lr/grievance-ethics-committee> (Accessed: 23 January 2025).

¹⁸ SCORE Judiciary Interview, 2025

¹⁹ Liblaw ‘2024’. Available at <https://liblaw.org/2010-2025/> (Accessed: 4 May 2025).

²⁰ New five-year strategic plan of the judiciary. Available at: <https://judiciary.gov.lr/strategic-plan-of-the-liberian-judiciary-2024-2028/> (Accessed: March 20, 2025)

²¹ As above.

²² SCORE LRA Interview, 2025.

Ministry of Education

In the education sector, the Ministry of Education (MOE) has undertaken significant financial reforms to enhance accountability. The replacement of mobile money accounts with formal bank accounts for public schools has increased transparency in managing school funds. “Previously, funds collected at the school level lacked transparency. This change ensures that funds are used directly for school development,” explained the MOE Informant.²³ Additionally, the introduction of a budget defense mechanism has ensured that resources are aligned with developmental goals, further strengthening accountability at the local level.

National Transit Authority

The National Transit Authority (NTA) has aligned its operations with national financial laws and civil service standards. By developing institutional policies such as a financial and accounting procedural manual, and a fraud prevention policy, the NTA has signaled a commitment to fostering transparency and accountability. As one NTA informant noted, “[p]reviously, assets such as buses were scrapped arbitrarily without proper oversight. This process is now regulated by engaging the General Services Agency (GSA), ensuring payments are deposited with the Central Bank before decommissioning occurs”.²⁴

Asset Declaration

Asset declaration remains a central legal compliance tool for promoting transparency within the public sector. Mandated under the Code of Conduct Act of 2014 and enforced by the Liberia Anti-Corruption Commission (LACC), every public official and employee of government performing certain functions are required to declare their income, assets, and liabilities prior to taking office and thereafter at the end of every three years, upon promotion or progression, upon transfer to another public office, and upon retirement or resignation.²⁵ Although President Boakai failed to declare his assets prior to taking office, he declared to the Liberia Anti-Corruption Commission (LACC) on February 8, 2024, and then published his asset declaration—going beyond what is required by law.²⁶ He emphasized his administration’s commitment to transparency and reform, stating, “We told the Liberian people that transparency and accountability was going to be the block the government would build on.”²⁷ This move was widely welcomed by civil society. Following the President’s lead, several high-profile officials also declared and published their assets including Vice President Jeremiah Koung.²⁸

²³ SCORE MOE Interview, 2025.

²⁴ SCORE NTA Interview, 2025.

²⁵ Code of Conduct for Public Officials of the Republic of Liberia (2014) Government of Liberia, Monrovia, available at <https://www.liberianlegalinformationinstitute.org> or <https://www.emansion.gov.lr> (accessed 14 May 2025).

²⁶ WQ Harmon ‘Boakai Publishes Assets Worth Nearly \$1 Million’ (*Liberian Observer*, 24 June 2024) <https://www.liberianobserver.com/news/boakai-publishes-assets-worth-nearly-1-million/article_b34b8ed4-31fd-11ef-b34f-679d0ed972df.html> accessed 8 May 2025.

²⁷ Executive Mansion President Boakai declares his assets, promises reforms across government (2024) available at <https://www.emansion.gov.lr/media/press-release/president-boakai-declares-his-assets-promises-reforms-across-government> (accessed 14 May 2025).

²⁸ S Lomax ‘Liberia: President Boakai, VP Koung’s Declared Assets Spark Mixed Reactions Following Public Disclosure’ (*Frontpage Africa*, 24 June 2024) <<https://frontpageafricaonline.com/news/liberia-president-boakai-vp-koungs-declared-assets-spark-mixed-reactions-following-public-disclosure/>> accessed 8 June 2025.

Despite multiple initiatives to enforce the asset declaration law, widespread non-compliance remains a pressing concern. On August 1, 2024, the Liberia Anti-Corruption Commission (LACC) reported that only 472 out of 1,900 public officials had declared their assets by the July 31 deadline, representing a compliance rate of just 26.5 percent.²⁹ This disclosure revealed systemic disregard for a core anti-corruption requirement across all branches of government. In response to mounting public pressure, President Joseph Boakai issued a final directive on November 27, 2024, instructing all non-compliant appointed officials to declare their assets within ten days or face suspension.³⁰ However, nearly a month after the deadline elapsed, no public enforcement action had been taken. Meanwhile, the LACC announced a three-month asset declaration verification process scheduled to begin on November 25, 2024, and end on January 31, 2025. The Commission noted that the process would involve cross-checking submissions with records from the Liberia Revenue Authority and the Financial Intelligence Agency to verify accuracy.³¹

Civil Service Agency

Another cardinal reform effort in 2024 was led by the Civil Service Agency (CSA), which launched a comprehensive initiative to improve payroll integrity and rationalize Liberia's public workforce. Through the Employee Status Regularization Project (ESRP), the CSA conducted a nationwide physical verification of employees across 103 government entities.³² The program involved a comprehensive verification process to identify and remove ghost names, double-dippers, and unqualified individuals from the government payroll. According to the CSA, it has saved Liberia US\$2.4 million per annum by removing more than 5,500 ghost workers from the government payroll, slashing the monthly wage bill from \$23.5 million to \$21.1 million.³³ The agency also confirmed that over 12,000 government workers were verified during the project, ensuring that only legitimate employees remained on the list.

In parallel, the CSA collaborated with the National Social Security and Welfare Corporation (NASSCORP) to transition over 1,400 civil servants into retirement, supported by counseling and formal exit procedures to promote workforce renewal. A national credential audit revealed that more than 9,000 civil servants lacked a high school diploma, and an additional 6,200 held only secondary-level qualifications. These findings prompted the CSA to prioritize future training investments and equity-based recruitment. In October 2024, the CSA inaugurated the National Civil Service Testing Center to

²⁹ 'Press Statement on the Asset Declaration Process | Liberia Anti-Corruption Commission' (*Liberia Anti-Corruption Commission*, 1 August 2024) <<https://lacc.gov.lr/media/press-releases/press-statement-asset-declaration-process>> accessed 8 June 2025.

³⁰ 'PRESIDENT BOAKAI ISSUES FINAL 10-DAY ULTIMATUM FOR ASSET DECLARATION COMPLIANCE' (*Smart News Liberia*, 28 November 2024) <<https://smartnewsliberia.com/president-boakai-issues-final-10-day-ultimatum-for-asset-declaration-compliance/>> accessed 8 June 2025.

³¹ SCORE 2024 consultant, based on data from Liberia Anti-Corruption Commission Press Statement on the Asset Declaration Process 1 August 2024, available at <https://lacc.gov.lr/media/press-releases/press-statement-asset-declaration-process> (accessed 14 May 2025).

³² 'Liberia President Launches New Employee Status Regularization Program; Unveils New Batch of Consultants' (*The Executive Mansion*, 6 July 2024) <<https://www.emansion.gov.lr/media/press-release/liberia-president-launches-new-employee-status-regularization-program-unveils>> accessed 8 June 2025.

³³ G Gee 'Liberia: Ghost Worker Crackdown Saves Liberia \$2.4m - CSA Report' (*All Africa*, 6 December 2024) <<https://allafrica.com/stories/202412060161.html>> accessed 8 June 2025.

institutionalize merit-based recruitment through standardized, computer-based assessments for new entrants.³⁴

General Auditing Commission

In 2024, the General Auditing Commission (GAC) made substantial progress in auditing government entities. The GAC completed 89 audits, with 62 reports published, marking a significant milestone in promoting financial accountability. These audits covered various institutions, including the Liberian Presidency, Ministry of State, Judiciary, Liberian Senate, and the Executive Protective Service. Notably, the GAC conducted its first-ever compliance audit of the Central Bank of Liberia. The Auditor General highlighted these achievements as part of an ambitious agenda to enhance transparency and strengthen public financial management in Liberia.³⁵

³⁴ Civil Service Agency (CSA). (2024). Annual Report 2024. Monrovia: CSA. Available at: https://csa.gov.lr/wp-content/uploads/2024/12/CSA_Annual_Report_2024.pdf (Accessed: 14 May 2025).

³⁵ FrontPage Africa Liberia: GAC Completes 89 Audits in 2024 as Auditor General Unveils Ambitious 2025 Audit Agenda (7 May 2025), available at: <https://frontpageafricaonline.com/news/liberia-gac-complete-89-audits-in-2024-as-auditor-general-unveils-ambitious-2025-audit-agenda> (accessed 14 May 2025).

In Focus: Allegations of Corruption

Despite advances made on the anti-corruption front, financial mismanagement continues to be one of the most significant manifestations of corruption in Liberia. It involves unauthorized expenditures, diversion of funds, and poor adherence to financial regulations, all of which undermine public service delivery and erode trust in governance.

Earliest days

The narratives began prior to the inauguration of President Boakai. It was reported that then President-elect Boakai, without any constitutional authority, requested from the National Social Security and Welfare Corporation (NASSCORP) and did receive funding to finance the purchase of five Land Cruiser SUVs valued at US\$117,000 each.³⁶ There was also no detailed financial report for US\$600,000 (Six Hundred Thousand United States Dollars) allocated for the inauguration of President Boakai amid concerns of poor planning and allegations of mismanagement. The inaugural ceremony ended prematurely, raising questions about the proper use of the funds. In a January 25, 2024 Press Briefing, the inaugural committee team pointed fingers at the Legislature and the Ministry of Foreign Affairs for strangulating the smooth operation of their work, something they say led to an unsuccessful program at the Capitol Building. The committee chair, Madam Miatta Fahnbulleh mentioned that she was not in control of the US\$600,000 budget.³⁷ Public skepticism persisted due to the absence of clarity on how the funds were utilized. Although an investigation was reportedly launched into the matter, President Boakai issued an official statement expressing utmost confidence in Madam Miatta Fahnbulleh, Chairperson the inaugural committee, without completion or release of the investigative report.³⁸

There were reports that the President's nephew and Officer-In-Charge of the National Oil Company of Liberia (NOCAL), Jake Kabakole, disbursed US\$600,000 to contractors under questionable circumstances.³⁹

Infrastructure

The implication of the Ministry of Public Works in the alleged mismanagement of US\$22.4 million allocated for road construction projects is another notable instance. In June 2024, reports emerged that contracts were awarded by the Ministry without following procurement laws, often to contractors with insufficient technical expertise. Legislative inquiries were conducted and the Ministry of Public Works admitted to the commission of the procedural breach. It rendered a public apology, which was accepted by the Senate with no further penalties implemented.⁴⁰ Meanwhile Public Works Minister, Roland

³⁶ A Konneh 'Sen. Amara Konneh's 90-Day Update: Progress, Initiatives, and Commitments' (18 April 2024) accessed 20 June 2024.

³⁷ JHW Clayeh 'Liberia: Miatta Fahnbulleh Blames Legislature, Unity Party and CDC Govt for Poor Planning of Inaugural Program' *FrontPageAfrica* (4 November 2024) <<https://frontpageafricaonline.com/news/liberia-miatta-fahnbulleh-blames-legislature-unity-party-and-cdc-govt-for-poor-planning-of-inaugural-program/>> accessed 4 November 2024.

³⁸ Executive Mansion (n.d.) President Boakai commends Madam Miatta Fahnbulleh and members of the transition. Available at: <https://www.emansion.gov.lr/media/press-release/president-boakai-commends-madam-miatta-fahnbulleh-and-members-transition> (Accessed: 24 January 2025).

³⁹ JHW Clayeh 'Liberia: NOCAL Clarifies Media Reports over Alleged Misapplication of Funds' (Frontpage Africa, 2 April 2024) accessed 20 June 2024.

⁴⁰ Verity Online News. (n.d.) 'Sealing Unauthorized \$21M Contract with a Mere Apology'. Available at: <https://verityonlinenews.com/sealing-unauthorized-21m-contract-with-a-mere-apology> (Accessed: 23 January 2025).

Giddings, denied that the Ministry spent US\$22 million—noting that only US\$9.9 million was spent on the road project.

A controversial deal involving 285 earth-moving machines by government in May 2024 sparked significant public criticism. The expected arrival of the \$84 million equipment was publicly announced before the procurement process had been finalized or approved by the Legislature.⁴¹ Civil society organizations, including the Center for Transparency and Accountability in Liberia (CENTAL), cited the deal as a stark example of ongoing opacity, pointing to unclear distribution criteria, ambiguous ownership structures, and a lack of transparency in how the procurement was handled.⁴² The Public Procurement and Concessions Commission (PPCC) later clarified that it had no record of involvement in the transaction, raising serious concerns about non-compliance with national procurement laws.⁴³ Although the government announced a renegotiated deal valued at USD \$22 million, raising questions that the initial price was inflated, conflicting official statements and the absence of legislative oversight have left the status of the procurement unresolved.⁴⁴

Judicial Corruption

The judiciary has also been implicated in corruption. Allegations of nepotism and financial misconduct arose during the period concerning Chief Justice Sie-A-Nyene G. Yuoh, claiming that she listed her daughter, Elsie M. Nyeplu-Willie, on the payroll as a Special Assistant in her office although her daughter is employed at a private medical facility.⁴⁵ There is no record that the claims were ever denied by the Office of the Chief Justice, and there is no record that the allegation is being investigated by the LACC. At the same time, allegations of bribery and manipulation within the judiciary have fueled skepticism about its ability to ensure justice. The failure to prosecute cases effectively has emboldened corrupt actors and eroded public trust in the judicial system. There has been no audit of the Judiciary,⁴⁶ and this fact undermines the authority of the judiciary to decide corruption cases involving others. InfoQuest, a civil society organization, lamented in July 2024 that no member of the Judiciary had declared their assets

⁴¹ JHW Clayeh, *Liberia Government Unveils First Batch of 285 Earth-Moving Machines Amid Controversial Procurement Process*, FrontPage Africa, 2024. Available at: <https://frontpageafricaonline.com/news/liberia-government-unveils-first-batch-of-285-earth-moving-machines-amid-controversial-procurement-process/> (Accessed: 14 May 2025).

⁴² F. Boayue, *Liberia: CENTAL Expresses Concern Over Government's Lack of Transparency in Yellow Machines Saga*, FrontPage Africa, 2024. Available at: <https://frontpageafricaonline.com/news/liberia-cental-expresses-concern-over-governments-lack-of-transparency-in-yellow-machines-saga/> (Accessed: 14 May 2025).

⁴³ L Dodoo and DS Menjor, *'Boakai Yellow Machines Deal Controversy: Did Government Breach Procurement Laws?'*, The Liberian Investigator, 2024. Available at: <https://liberianinvestigator.com/news/analysis/boakai-yellow-machines-deal-controversy/> (Accessed: 14 May 2025).

⁴⁴ S Lomax 'Liberia: Government Rejects Chinese Offer, Reportedly Seeks Ecobank Financing for \$22M Yellow Machines' (*FrontPage Africa*, 7 April 2025) <<https://frontpageafricaonline.com/news/liberia-government-rejects-chinese-offer-reportedly-seeks-ecobank-financing-for-22m-yellow-machines/>> accessed 9 June 2025.

⁴⁵ L Dodoo 'Majority bloc plans impeachment proceedings against Chief Justice Youh - THE LIBERIAN INVESTIGATOR' (*Liberian Investigator*, 16 February 2025) <<https://liberianinvestigator.com/update/majority-bloc-plans-impeachment-proceedings-against-chief-justice-youh/>> accessed 8 May 2025. See also <https://verityonlinenews.com/nepotism-conflict-of-interestchief-justices-daughter-on-supreme-court-payroll/>

⁴⁶ J Daniels 'Liberia's Bar Association Calls for First-Ever Audit of Judiciary Amid Corruption Concerns' (*OK FM*, 10 March 2025) <<https://okfm.com.lr/liberias-bar-association-calls-for-first-ever-audit-of-judiciary-amid-corruption-concerns/>> accessed 8 June 2025.

consistent with law.⁴⁷ Meanwhile, although admitting to corruption within the Judiciary, Circuit Judge George W. Smith blamed the situation on low remuneration and poor working conditions endured by judicial officers and staff—emphasizing that the Executive and Legislative branches of government are responsible for making budgetary decisions that impact judicial salaries and working conditions.⁴⁸

Bribery at the Legislature

A significant political scandal emerged when Representative Luther Collins of Gbarpolu County publicly admitted to accepting a bribe of US\$15,000.00 (Fifteen Thousand United States Dollars) as part of a total of US\$25,000.00 (Twenty-five Thousand United States Dollars), to support a resolution aimed at removing then House Speaker J. Fonati Koffa. Collins claimed his intention was to expose the bribery scheme rather than to participate in it. He alleged that the plot was orchestrated by Deputy Speaker Thomas Fallah and Vice President Jeremiah Kounk, who opposed an audit initiated by Speaker Koffa.⁴⁹ In response to these allegations, the Liberia Anti-Corruption Commission (LACC) launched a formal investigation into the matter. The LACC confirmed receiving complaints regarding the involvement of certain members of the House of Representatives in acts of bribery aimed at influencing the removal of the Speaker. The Commission also acknowledged reports suggesting that US\$750,000.00 (Seven Hundred and Fifty Thousand United States Dollars) was allegedly made available to lawmakers through accounts held by the Ministry of Transport and the Liberia Water and Sewer Corporation (LWSC).⁵⁰ Civil society organizations, including the Center for Transparency and Accountability in Liberia (CENTAL), called for a comprehensive investigation into the bribery allegations and the broader issues of budget corruption and manipulation within the House of Representatives.⁵¹

⁴⁷ FG Boayue 'Liberia: InfoQuest Liberia Expresses Concern Over Judiciary Branch of Government's Delay to Declare Their Assets' (*FrontPageAfrica*, 17 July 2024) <<https://frontpageafricaonline.com/news/liberia-infoquest-liberia-expresses-concern-over-judiciary-branch-of-governments-delay-to-declare-their-assets/>> accessed 8 June 2025.

⁴⁸ A Davis 'Judge Blames Legislature, Executive for Judicial Corruption | | liberianobserver.com' (*Liberian Observer*, 19 August 2024) <https://www.liberianobserver.com/judge-blames-legislature-executive-for-judicial-corruption/article_891a79f8-5e18-11ef-97d2-ff6cb184799f.html> accessed 8 June 2025.

⁴⁹ Gerald C. Koinyeneh, *Liberia: Plan to Unseat Speaker Koffa Backfires as Lawmaker Admits to Accepting US\$15K Bribe*, *FrontPage Africa*, 2024. Available at: <https://frontpageafricaonline.com/news/liberia-plan-to-unseat-speaker-koffa-backfires-as-lawmaker-admits-to-accepting-us15k-bribe/> (Accessed: 14 May 2025)

⁵⁰ Liberia Anti-Corruption Commission (LACC), *Official Press Statement on Alleged Bribery at the House of Representatives*, 2024. Available at: <https://lacc.gov.lr/sites/default/files/documents/LACC%27s%20OFFICIAL%20PRESS%20STATEMENT%20ON%20ALLEGED%20BRIBERY%20AT%20THE%20HOR.pdf> (Accessed: 14 May 2025)

⁵¹ Center for Transparency and Accountability in Liberia (CENTAL), *CENTAL Wants Speedy Investigation into Bribery Allegations at the House of Representatives*, 2024. Available at: <https://cental.org.lr/index.php/documents/media-center/news/item/139-cental-wants-speedy-investigation-into-bribery-allegations-at-the-house-of-representatives> (Accessed: 14 May 2025)

Golden Handshakes Amid CBL and LTA Corruption Scandals

Adding to the growing list of allegations of corruption in 2024 was the suspension of the Central Bank of Liberia (CBL) Governor, J. Aloysius Tarlue, following a damning audit report that uncovered widespread financial irregularities.⁵² The General Auditing Commission (GAC), in its compliance audit covering the period 2018 to 2023 at the CBL, cited unauthorized expenditures amounting to US\$19.31 million, persistent deficit financing, direct over-the-counter disbursements, and unauthorized government payroll financing totaling over US\$83 million. The report also revealed that the CBL awarded contracts valued at over US\$11 million without competitive bidding and raised potential money laundering concerns, as significant payments were made through individual accounts rather than institutional channels.⁵³

Governor Tarlue, who was appointed in 2021 for a fixed five-year term, challenged his suspension before the Supreme Court, arguing that under the Central Bank Act and the Constitution of Liberia, only the National Legislature has the authority to remove an Executive Governor through impeachment.⁵⁴ The matter was referred to the full bench of the Court, with legal debates centering on constitutional due process and the limits of executive power. While the legal proceedings were ongoing, media reports and leaked documents revealed that the government had entered into a confidential settlement agreement with the suspended Governor. Under the agreement, Tarlue was reportedly paid US\$374,239.24 as compensation for the unexpired portion of his tenure in exchange for voluntarily stepping down and withdrawing his legal challenge. Notably, the payment was not publicly disclosed by the government and only came to light through investigative reporting.⁵⁵

This undisclosed settlement drew widespread criticism from civil society organizations, lawmakers, and the general public. Critics argued that the government's decision to financially compensate a suspended official facing serious audit allegations contradicted its stated commitment to accountability and anti corruption reform. The settlement was seen as a troubling precedent—one that allowed a high ranking official to exit quietly without any formal investigation, prosecution, or administrative sanction⁵⁶. CENTAL, in a public statement, described the payout as wasteful and unlawful, warning that such actions undermine the rule of law and raise concerns about political favoritism in key governance decisions.⁵⁷

⁵² Harmon, W. Q. (2024) 'Boakai Suspends CBL Governor Tarlue Amid GAC Audit Indictments', *Liberian Observer*, 30 July. Available at: https://www.liberianobserver.com/news/boakai-suspends-cbl-governor-tarlue-amid-gac-audit-indictments/article_233b70b6-4e81-11ef-8985-8b61bf67db39.html (Accessed: 19 May 2025).

⁵³ General Auditing Commission (2024) *Auditor General's Report on the Compliance Audit of the Central Bank of Liberia Operations for the Period January 1, 2018 to December 31, 2023*. Monrovia: GAC. Available at: https://gac.gov.lr/wpfd_file/ag-report-on-the-compliance-audit-of-the-central-bank-of-liberia-operations-for-the-period-january-1-2018-to-december-31-2023-2/ (Accessed: 19 May 2025).

⁵⁴ 'Suspended CBL Tarlue's prohibition motion goes before the Full Bench.' (*The New Dawn Liberia*, 9 August 2024) <<https://thenewdawnliberia.com/suspended-cbl-tarlues-prohibition-motion-goes-before-the-full-bench/>> accessed 9 June 2025.

⁵⁵ WN Tokpah 'Liberia: Suspended CBL Governor Tarlue Withdraws Lawsuit Against Government After Allegedly Receiving US\$375,000 Settlement', *FrontPage Africa*, 27 January. Available at: <https://frontpageafricaonline.com/news/liberia-suspended-cbl-governor-tarlue-withdraws-lawsuit-against-government-after-allegedly-receiving-us375000-settlement/> (Accessed: 19 May 2025).

⁵⁶ DA Yates 'Gov't Faces Backlash Over Tarlue's U.S.\$374k Settlement Package', *Liberian Observer*, 3 February. Available at: https://www.liberianobserver.com/news/gov-t-faces-backlash-over-tarlue-s-us-374k-settlement-package/article_ca302544-e1ff-11ef-ada2-9bdb91e4d757.html (Accessed: 19 May 2025).

⁵⁷ DT Cole 'CENTAL Blasts Government Over \$374,000 USD Payout to Tarlue Former CBL Governor', *K-News Online*, 6 February. Available at: <https://knewsonline.com/cental-blasts-government-over-374000-usd-payout-to-tarlue-former-cbl-governor> (Accessed: 19 May 2025).

Meanwhile, in April 2024, President Boakai suspended the Board of Commissioners of the Liberia Telecommunications Authority (LTA) following allegations of questionable financial transactions and other malpractices. The suspension included Chairperson Madam Edwina C. Zackpah and Commissioners Israel Akinsanya, Zotawon D. Titus, James Gbarwea, and Osborne K. Diggs. The move came just one day after the Supreme Court ruled in favor of the Commissioners, raising questions about executive interference in judicial matters. In defending the action, the Executive Mansion stated that the President had requested a comprehensive audit of the LTA by the General Auditing Commission (GAC) and called on the suspended Commissioners to cooperate fully with the investigation.

However, even before the audit findings were made public, FrontPage Africa reported that the new acting LTA leadership, with backing from the Executive, had begun offering attractive financial settlements to the suspended commissioners in exchange for their resignation. A leaked \$25,000 check issued to suspended Commissioner James Gbarwea, dated August 16, 2024, confirmed these arrangements.⁵⁸ Gbarwea and Osborne Diggs subsequently resigned, and the President accepted their resignations with thanks. However, not all commissioners agreed. Commissioner Israel Akinsanya confirmed that he refused to resign, citing the absence of a defined exit package and insisting on waiting for the outcome of the GAC audit. Sources close to Madam Zackpah revealed that she also resigned after receiving threats and persistent pressure to step down.⁵⁹ Critics, including Anderson Miamen, Executive Director of CENTAL, strongly condemned the practice of quietly negotiating resignations with officials under active corruption investigation. He warned that this undermines the legal process and weakens the credibility of the administration's anti-corruption agenda.⁶⁰

Fraud Without Consequence

Dorr Cooper, Inspector General at the Ministry of Commerce, was implicated in an academic fraud scandal at the University of Liberia (UL), where he allegedly gained admission and obtained credentials using falsified documents with the help of University staff.⁶¹ Despite subsequent actions by the UL administration to hold staff accountable, the Executive took no steps to investigate or sanction Cooper. This lack of response drew criticism from civil society actors, including CENTAL, which accused the President of practicing selective accountability by shielding politically connected allies while disciplining others for similar offenses.⁶²

⁵⁸ GC Koinyeneh 'Liberia: LTA Board Chair Reportedly Offering Hefty Settlement to Suspended Commissioners for Resignation; Some Already Agreed - FrontPageAfrica' (*FrontPage Africa*, 20 August 2024) <<https://frontpageafricaonline.com/news/liberia-lta-board-chair-reportedly-offering-hefty-settlement-to-suspended-commissioners-for-resignation-some-already-agreed/>> accessed 9 June 2025.

⁵⁹ GC Koinyeneh (2024) 'Liberia: Suspended LTA Commissioners Offered Settlements to Resign—Some Accept, Others Refuse', *FrontPage Africa*, 19 August. Available at: <https://frontpageafricaonline.com/news/liberia-suspended-lta-commissioners-offered-settlements-to-resign-some-accept-others-refuse> (Accessed: 19 May 2025).

⁶⁰ Cole, D. T. (2025) 'CENTAL Blasts Government Over \$374,000 USD Payout to Tarlue Former CBL Governor', *K-News Online*, 6 February. Available at: <https://knewsonline.com/cental-blasts-government-over-374000-usd-payout-to-tarlue-former-cbl-governor> (Accessed: 19 May 2025).

⁶¹ D Yates 'UL Wants Inspector General Cooper Prosecuted for Academic Fraud' (*Liberian Observer*, 18 October 2024) <https://www.liberianobserver.com/news/crime/ul-wants-inspector-general-cooper-prosecuted-for-academic-fraud/article_0e47bef8-8d06-11ef-9888-038a6da15134.html> accessed 9 June 2025.

⁶² Toe, B. N. (2025) 'CENTAL Accuses Boakai of Selective Accountability in Dorr Cooper Academic Fraud Case', *The Liberian Investigator*, 8 May. Available at: <https://liberianinvestigator.com/featured/boakai-selective-accountability-dorr-cooper-fraud/> (Accessed: 21 May 2025).

Graft Tied to Predecessor

In May 2024, Nathaniel McGill, the former Minister of State for Presidential Affairs under the Weah administration, was accused of orchestrating a payroll-padding scheme involving 728 ghost employees when he served the office. These fraudulent additions diverted significant public funds, depriving genuine government programs of resources. The LACC has launched an investigation into the matter.⁶³

In July 2024, the General Auditing Commission (GAC) reported that 10 government ministries and agencies had exceeded their approved 2023 budgets by US\$90.2 million without legislative approval. These funds were diverted to unspecified expenses, highlighting a systemic lack of fiscal oversight. The Ministry of Finance and Development Planning (MFDP) was criticized for failing to enforce budgetary discipline. Despite widespread public concern, no significant corrective actions have been implemented, leaving the mismanagement unresolved.⁶⁴

In September 2024, FrontPage Africa reported that the Liberia Land Authority (LLA), under Chairman Atty. Adams Manobah, leased 40 acres of the Hotel Africa Conference Center in Virginia, Montserrado County, to Sea View Golf Course for 90 years without following the required public competitive bidding process. This action violated Liberia's Public Procurement and Concessions Act and the Public Financial Management law. The Development Grant Deed for this lease was authorized solely by Chairman Manobah, contrary to regulations mandating multiple signatories and proper procedural adherence. Chairman Manobah defended the lease, citing development purposes and claiming no payment was received from Sea View Golf Course, despite reports suggesting a payment of US\$150,000.00 (One Hundred and Fifty Thousand United States Dollars).⁶⁵ Since these reports emerged, there have been no information regarding any investigations, legal proceedings, administrative actions or policy changes related to the allegations.



⁶³ FrontPageAfrica. (n.d.) 'Liberia Anti-Corruption Commissions Investigates Senator Nat McGill Over Alleged Role In Payroll Padding While Serving As Minister of State'. Available at: <https://frontpageafricaonline.com/news/liberia-anti-corruption-commissions-investigates-senator-nat-mcgill-over-alleged-role-in-payroll-padding-while-serving-as-minister-of-state> (Accessed: 23 January 2025).

⁶⁴ Gerald C. Koinyeneh. 'Audit Report Reveals FIA, MFDP, NSA Exceeded Budgets by US\$90.2 Million Without Legislative Approval in FY2023'. FrontPage Africa. (2023). Accessed at: <https://frontpageafricaonline.com/news/audit-report-reveals-fia-mfdp-nsa-exceeded-budgets-by-us90-2-million-without-legislative-approval-in-fy2023/> (Accessed: 23 January 2025).

⁶⁵ V G Wesseh 'Liberia Land Authority Chairman Manobah accused of unilaterally leasing 40 acres Hotel Africa land to beer factory's owner Oniyama' FrontPage Africa (Monrovia) 2024 <https://frontpageafricaonline.com/land-issues/liberia-land-authority-chairman-manobah-accused-of-unilaterally-leasing-40-acres-hotel-africa-land-to-beer-factorys-owner-oniyama/> (Accessed: 24 January 2025).

In Focus: Private Sector Corruption

Mining Corruption

A year-long investigation published by FrontPage Africa, published in February 2024, exposed a major corruption scheme in Liberia's mining sector led by Gao Feng, a Chinese national referred to as "the Real Minister" at the Ministry of Mines and Energy. Gao allegedly paid significant bribes to former Ministers to secure illegal licenses for his companies—Urban & Rural Services Inc., Xin Li Da Investment Development Ltd., and Scott Investment Incorporation—despite violating the Mineral and Mining Act of 2000.⁶⁶ The investigation revealed that Gao's companies conducted unauthorized mining operations, damaging licensed exploration sites, and producing gold worth millions monthly without paying government taxes. In one striking example, the mining license of NEO Global Mines & Minerals Inc. was revoked without prior notice and reassigned to one of Gao Feng's companies within minutes. Further reports revealed that Gao systematically obstructed the licensing processes of other legitimate operators, using bribes to divert mining rights to his own firms. The findings highlight widespread collusion and regulatory breaches, with significant financial and environmental consequences.

Gao Feng and his co-defendants have been charged with economic sabotage, tax evasion, and criminal conspiracy. They were indicted for allegedly defrauding the Government of Liberia of approximately US\$48.8 million through illegal gold mining operations in the Belle Yallah region of Gbarpolu County. The co-defendants include several companies and their representatives: Xin Li Da Investment Ltd. (represented by Zheng Yi), Urban & Rural Services, Inc. (Muntaga Barry), Scott Investment Incorporation (Randy Scott), Liberia Xian Shi Development Co., Ltd. (Li Yingjun), and Randell & Oretha S. Doe Multipurpose Company (Randell Doe). Other individuals implicated in the scheme include Mo Hailong, Mrs. Zhang Chi, Li Ying Song, and several unnamed associates.⁶⁷

MedTech and the Modad Scandal

The controversy surrounding the MedTech Scientific Limited contract is another case worth noting. In July 2021, the Government of Liberia, through the Liberia Revenue Authority (LRA), the Ministry of Finance and Development Planning (MFDP), and the Central Bank of Liberia (CBL), signed a contract with MedTech Scientific Limited for destination inspection services.⁶⁸ The agreement aimed to improve customs revenue collection and trade facilitation. However, from the outset, concerns arose about transparency and the procurement process. By early to mid-2024, these concerns intensified, with civil society groups, opposition figures, and business associations questioning the deal's legality. Allegations surfaced that it violated Liberia's Public Procurement and Concessions Commission (PPCC) and Public Financial Management (PFM) laws, alongside concerns over a transit account in Dubai that suggested

⁶⁶ FrontPage Africa (2024) FPA investigation unveils massive mining scandal in Liberia involving Chinese national alias 'The Real Minister'. Available at: <https://frontpageafricaonline.com/news/fpa-investigation-unveils-massive-mining-scandal-in-liberia-involving-chinese-national-alias-the-real-minister/> (Accessed: 24 January 2025).

⁶⁷ Liberian Investigator (n.d.) Chinese mining tycoon, others indicted for defrauding Liberian government of \$48.8 million. Available at: <https://liberianinvestigator.com/update/chinese-mining-tycoon-others-indicted-for-defrauding-liberian-government-of-48-8-million/> (Accessed: 24 January 2025).

⁶⁸ O Johnson 'Liberia: Senate Calls for Revision or Rejection of Over U.S.\$10m Medtech Scientific Liberia Limited Agreement' *FrontPageAfrica* (Monrovia, 20 September 2024) <<https://allafrica.com/stories/202409200673.html>> accessed 9 June 2025.

offshore financial transactions.⁶⁹ The Liberia Business Association (LIBA) raised further alarms about the contract's impact on businesses and called for greater transparency. In addition to mounting public pressure, several Liberian senators formally communicated their concerns over the MedTech contract's compliance with Liberian laws. Senators Amara Konneh, Alex Tyler, Dabah Varpilah, Jonathan Sogbie, Edwin Snowe, Nathaniel McGill, Crayton Duncan, Abraham Darius Dillon, and Albert Chie submitted communications highlighting irregularities and calling for an official review.^{70,71}

As public scrutiny intensified in the MedTech Scientific Limited contract, the Liberian Senate established a special Ad-Hoc Committee to investigate the contract's procurement and compliance. In June 2024, the committee held public hearings with representatives from MedTech Scientific Limited, the LRA, and the Ministry of Commerce and Industry (MoCI). The committee's final report, presented on September 19, 2024, confirmed significant procurement and financial violations. The committee reported that it was unable to receive a detailed financial report for the DI Contract and found no evidence of payment of government's 20 percent share to the Transitory Account. The Senate then recommended that the contract be reviewed, renegotiated, or canceled, with civil society groups pushing for cancellation, while some government officials defended the deal.⁷² The government remained silent, fueling speculation about internal resistance to canceling the deal.

Medtech came under further scrutiny in September 2024 when news emerged that then Commerce Minister Amin Modad had purchased a US\$96,000 luxury vehicle from funds provided by Medtech for capacity building at the Ministry.⁷³ The purchase violated the Budget law of 2024 which provides that no vehicle purchase exceeds US\$45,000.00 except for the President, Vice President, Speaker, Pro-Tempore, and Deputy Speaker, and the Chief Justice of Liberia. President Boakai accepted Modad's resignation stating that Modad's actions reflected poor judgment and a lack of sensitivity to the current economic environment in the country.⁷⁴ However, many called for a full investigation into the saga, including alleged bribery and influence peddling by Medtech.⁷⁵

⁶⁹ BN Toe 'Liberia: Senate Committee Calls for Review or End of Medtech Contract' *The Liberian Investigator* (Monrovia, 20 September 2024) <<https://allafrica.com/stories/202409200264.html>> accessed 9 June 2025.

⁷⁰ Obediah Johnson, Liberia Senate Calls for Revision or Rejection of Over US\$10M MedTech Scientific Liberia Limited Agreement, FrontPage Africa, September 2024, https://frontpageafricaonline.com/news/liberia-senate-calls-for-revision-or-rejection-of-over-us10m-medtech-scientific-liberia-limited-agreement/?utm_source=, accessed January 31, 2025

⁷¹ FG Boayue (26 September 2024) 'Liberia: Business Association's President James Strother Threatens to Sue Government Over MedTec Contract at Freeport of Monrovia', FrontPage Africa. Available at: <https://frontpageafricaonline.com/news/liberia-business-associations-president-james-strother-threatens-to-sue-government-over-medtec-contract-at-freeport-of-monrovia/> (Accessed: 29 October 2024).

⁷² Liberian Senate Ad-Hoc Committee, Final Report on the Destination Inspections Contract Between the Government of Liberia and MedTech Scientific Limited, September 19, 2024, accessed January 31, 2025, <https://senatoramarakonneh.gov.lr/wp-content/uploads/2024/09/Senate-Adhoc-Committee-MedTech-Report-Final-Sep-19-2024-1.pdf>

⁷³ TS Mehnepaine 'Liberia: Cental Wants Commerce Minister Investigated' *Liberian Observer* (Monrovia, 4 October 2024) <<https://allafrica.com/stories/202410040285.html>> accessed 10 June 2025.

⁷⁴ 'Liberia: President Accepts Modad's Resignation' *The New Republic Liberia* (Monrovia, 11 October 2024) <<https://allafrica.com/stories/202410110237.html>> accessed 10 June 2025.

⁷⁵ Y Jaivey, F Doloquee and PB Zordyu 'Liberians Call for Thorough Investigation into Medtech-LRA-Commerce Controversial Deal Amid Modad's Resignation' (*FrontPageAfrica*, 16 October 2024) <<https://frontpageafricaonline.com/news/liberians-call-for-thorough-investigation-into-medtech-lra-commerce-controversial-deal-amid-modads-resignation/>> accessed 10 June 2025.

Forestry Corruption

Another case of an alleged private sector corruption is The Day Light April 2024 revelation of an illegal timber trafficking operation at the Central Agriculture Research Institute (CARI) in Suakoko, Bong County. The syndicate, operating under the name China Turkish Liberia Industries (CTL Industries), was led by Chinese nationals Chaolong Zhong and Guoping Zhang, Turkish national Mehmet Onder Erem, and Liberian Terrentius Tidiboh Collins. They allegedly established a secret sawmill within CARI's premises, processing and exporting timber unlawfully. This revelation raised concerns about illegal logging activities in the region and prompted authorities to take action.⁷⁶

Following the investigation, the Forestry Development Authority (FDA) filed a lawsuit in August 2024 against the accused individuals. The FDA sought a 12-month prison term, a US\$25,000 fine, and the forfeiture of all equipment used in the operation. However, the defendants challenged the lawsuit, arguing that the FDA lacked the legal capacity to sue them due to procedural issues. This legal dispute temporarily stalled the case as the court reviewed the arguments from both sides.⁷⁷ Despite the defense's efforts to dismiss the case, Judge George S. Wiles Jr. of the Ninth Judicial Circuit Court in Gbarnga, Bong County, ruled in October 2024 that the case would proceed to trial. The judge denied the defendants' motion to dismiss, allowing legal proceedings to continue. The trial was scheduled to commence on October 23, 2024, marking a significant step in Liberia's efforts to address illegal logging and timber trafficking. As of now, there have been no public updates on the trial's outcome or any further legal proceedings related to the case.⁷⁸

⁷⁶ Rebazar D. Forte, 'Investigation Discovers Illegal Timber Trafficking Web at CARI' The DayLight (23 April 2024) <https://thedaylight.org/2024/04/23/> accessed 30 January 2025.

⁷⁷ James Harding Giahvue, 'FDA Seeks Prison Term for Suspected Timber Traffickers' The DayLight (15 August 2024) <https://thedaylight.org/2024/08/15/fda-seeks-prison-term-for-suspected-timber-traffickers/> accessed 30 January 2025.

⁷⁸ Contributing Writer, 'Liberia: CARI Timber Trafficking Case Moves to Trial' FrontPageAfrica (Date not specified) <https://frontpageafricaonline.com/county-news/liberia-cari-timber-trafficking-case-moves-to-trial/> accessed 30 January 2025.

In Focus: Prosecution of Offenders and Addressing Impunity

Former Officials Pursued

In July 2024, several high-ranking officials from the administration of former President George Weah were arrested and jailed at the Monrovia Central Prison for alleged corruption and economic sabotage. The accused include former Solicitor General Cllr. Nyenati Tuan, former Security Advisor Jefferson Karmo, and former FIA Comptroller D. Moses P. Cooper. The Liberia Anti-Corruption Commission (LACC) and prosecutors alleged that the officials engaged in economic sabotage, theft, illegal disbursement of public funds, and criminal conspiracy. The charges stem from the unauthorized inclusion of Co-Defendant Stanley Ford in the National Security Council and the misappropriation of funds transferred from the Central Bank of Liberia (CBL) to the Financial Intelligence Agency (FIA) accounts. Court documents reveal that over L\$1.05 billion and US\$500,000 were illegally withdrawn and misappropriated. The indictment claims that the funds were taken without proper documentation or accountability, in violation of Liberia's financial management laws.⁷⁹

As of December 2024, the legal proceedings against former Finance Minister Samuel D. Tweah Jr. and his co-defendants remain ongoing, with significant legal hurdles delaying the trial. The Supreme Court of Liberia temporarily halted proceedings after government lawyers challenged the validity of an US\$8 million property valuation bond submitted by Tweah to prevent incarceration.⁸⁰ However, after declining a prosecution request for judicial review, the court resumed the case, allowing the defendants to appear for arraignment, where Tweah and his co-accused pleaded not guilty to charges of economic sabotage, theft of property, money laundering, misuse of public funds, criminal conspiracy, and criminal facilitation. With these legal motions resolved, the case is expected to proceed under heightened public and institutional scrutiny, as both prosecutors and defense attorneys prepare for the next phase of the trial. The ongoing trial of former Finance Minister Samuel D. Tweah Jr. and his co-defendants has sparked widespread discussions, with some individuals expressing concerns about potential political motivations behind the charges, while others see it as a necessary step toward justice. The courtroom has been filled with civil society representatives, international observers, journalists, and concerned citizens, all eager to witness the unfolding legal battle.⁸¹

Legal Setback: Margibi Health Team Acquitted

Another instance is the Margibi County Health Team implication in the misuse of \$188,978.86 in USAID funds, a case that came to light in February 2024. These funds, earmarked for healthcare programs, were allegedly diverted into personal accounts by senior officials. An investigation by the Liberia Anti-Corruption Commission (LACC) led to twelve indictments in February 2024. The trial relocated to Bong County, and concluded with a "not guilty" verdict for six defendants. Earlier, four individuals were acquitted, either due to insufficient evidence or after partially repaying funds, with the LACC recovering

⁷⁹ AD and WQ Harmon 'FIA's "Missing Billions"' *Liberianobserver.com* (30 July 2024) <https://www.liberianobserver.com/news/fia-s-missing-billions/article_73f27a08-4e4b-11ef-b801-47e133b9cac8.html> accessed 1 November 2024.

⁸⁰ Gerald C. Koinyeneh. 'Liberia: Justice Gbeisay Halts Landmark Trial After Government Lawyers Request Writ of Prohibition in Ex-Minister Tweah, Others' Case'. *FrontPage Africa*. (December 2024). Accessed at: <https://frontpageafricaonline.com/news/liberia-justice-gbeisay-halts-landmark-trial-after-governments-lawyers-request-writ-of-prohibition-in-ex-minister-tweah-others-case> (Accessed: 30 January 2025).

⁸¹ Tokpah, W.N Liberia: Tweah, others plead not guilty to economic sabotage'. *FrontPage Africa*. (December 18, 2024). 'Accessed at <https://frontpageafricaonline.com/breaking-news/liberia-tweah-others-plead-not-guilty-to-economic-sabotage>.

US\$19,610. While the defendants have been legally exonerated, the slow pace of proceedings and unresolved issues emphasize the impact of financial mismanagement on Liberia's healthcare system. The case underscores persistent challenges in accountability, governance, and the management of donor funds within public institutions.⁸²

The judiciary has identified insufficiency of evidence presented in corruption cases, as a significant barrier to successful prosecutions. A judiciary representative stated, "Many cases brought to the courts lack substantial and credible evidence needed to sustain prosecution. This leaves judges with no choice but to dismiss or acquit, even in cases where there is strong public sentiment about the alleged misconduct" (SCORE Judiciary Interview, 2025). The representative further elaborated, "The smallest doubt can result in acquittal, and prosecutors must meet the highest burden of proof to secure convictions" (SCORE Judiciary Interview, 2025). The ministry of Justice says, "The culture of impunity is still very high and it continues to serve as an impediment to the prosecution of cases."

Public perception of the judiciary's role in prosecuting corruption cases remains mixed. While disciplinary actions such as suspensions and disbarments of legal professionals demonstrate a commitment to accountability, limited visibility of these measures has contributed to skepticism about the judiciary's effectiveness. Addressing these systemic barriers will require a multi-pronged approach, including improving the capacity of investigative and prosecutorial bodies, fostering greater collaboration among anti-corruption agencies, and ensuring timely and fair trials. Without these critical reforms, efforts to prosecute offenders and address impunity will remain inadequate, perpetuating a cycle of mistrust and weak governance.

Nonprofit Sector Held to Account

Among the notable corruption cases prosecuted in 2024 was the Planned Parenthood Association of Liberia (PPAL) case, which culminated in a landmark prosecution by the Liberia Anti-Corruption Commission (LACC). The Commission found that several PPAL officials Miatta K.K. Kojolo (former Executive Director), Ernest Vobah (former Finance & Administrative Manager), Peter Collins (former Board Vice Chairperson), William Gibson (former HR Officer), and Ernree Bee Neeplo (former Program Manager), had misappropriated donor funds through fraudulent contracts, unauthorized procurements, and the misuse of institutional resources. They were found to have conspired in organizing and awarding inflated contracts to PEWETTA Security Firm, a company in which they held interests, violating procurement regulations. They also funneled payments to relatives for services not rendered and diverted funds from the BMZ project to purchase a vehicle that was later re-titled for personal ownership. On July 15, 2024, Criminal Court 'C' rendered a unanimous guilty verdict against the five officials on charges of economic sabotage, misapplication of entrusted property, speculation or wagering on official action or information, and criminal conspiracy. Ms. Neeplo, who had previously requested a separate trial, was also found guilty and ordered to retribute over US\$200,000. The verdict was lauded as one of the most consequential private sector corruption convictions in recent memory.⁸³

⁸² Patrick S. Tokpah, Jurors Acquit 6 Defendants in Margibi Health Team Corruption Case, *Liberian Observer*, accessed January 31, 2025, https://www.liberianobserver.com/news/legal/jurors-acquit-6-defendants-in-margibi-health-team-corruption-case/article_b8ae294c-d309-11ef-b9ab-cb5dfbc17665.html. (Accessed: 23 January 2025).

⁸³ Liberia Anti-Corruption Commission (2024) 'Liberia Anti-Corruption Commission Secures Conviction in Planned Parenthood Association of Liberia Case', Liberia Anti-Corruption Commission, 15 July. Available at:

Following the ruling, the defense team filed a formal appeal, and the case is currently pending before the Supreme Court of Liberia as of January 2025. The appeal has generated renewed public interest due to growing concerns over the fairness of the original trial and questions about judicial impartiality.⁸⁴ While no ruling had been issued by the Court within the reporting period, the progression of the case underscores the evolving judicial landscape around private sector accountability and the role of appellate processes in major anti-corruption cases. The PPAL case highlights the increasing reach of the LACC beyond public institutions and reinforces the importance of maintaining prosecutorial independence in politically sensitive trials.

Accountability Of Security Service Personnel

Prosecution and addressing impunity are cornerstones of Liberia's anti-corruption efforts. A number of institutions like the Liberia National Police (LNP) took some actions when the LNP dismissed Corporal Sabastine G. Weedee (LNP-2753) of the Police Support Unit (PSU) with immediate effect due to criminal misconduct. The dismissal comes after a formal complaint was filed by Estella Metzger, an employee of the United Bank for Africa (UBA). According to Ms. Metzger, Officer Weedee visited UBA's 5th Street branch in Sinkor under the guise of conducting business. During his visit, while Ms. Metzger was briefly away from her desk, Weedee allegedly stole US\$100 from a customer's deposit that had been left unattended. Following a preliminary investigation, Corporal Weedee admitted to committing the crime and was charged with theft of property. The LNP has labeled his actions as a grave breach of Section 8.1(a) of the Liberia National Police Disciplinary Regulations of 2016, which prohibits such misconduct.

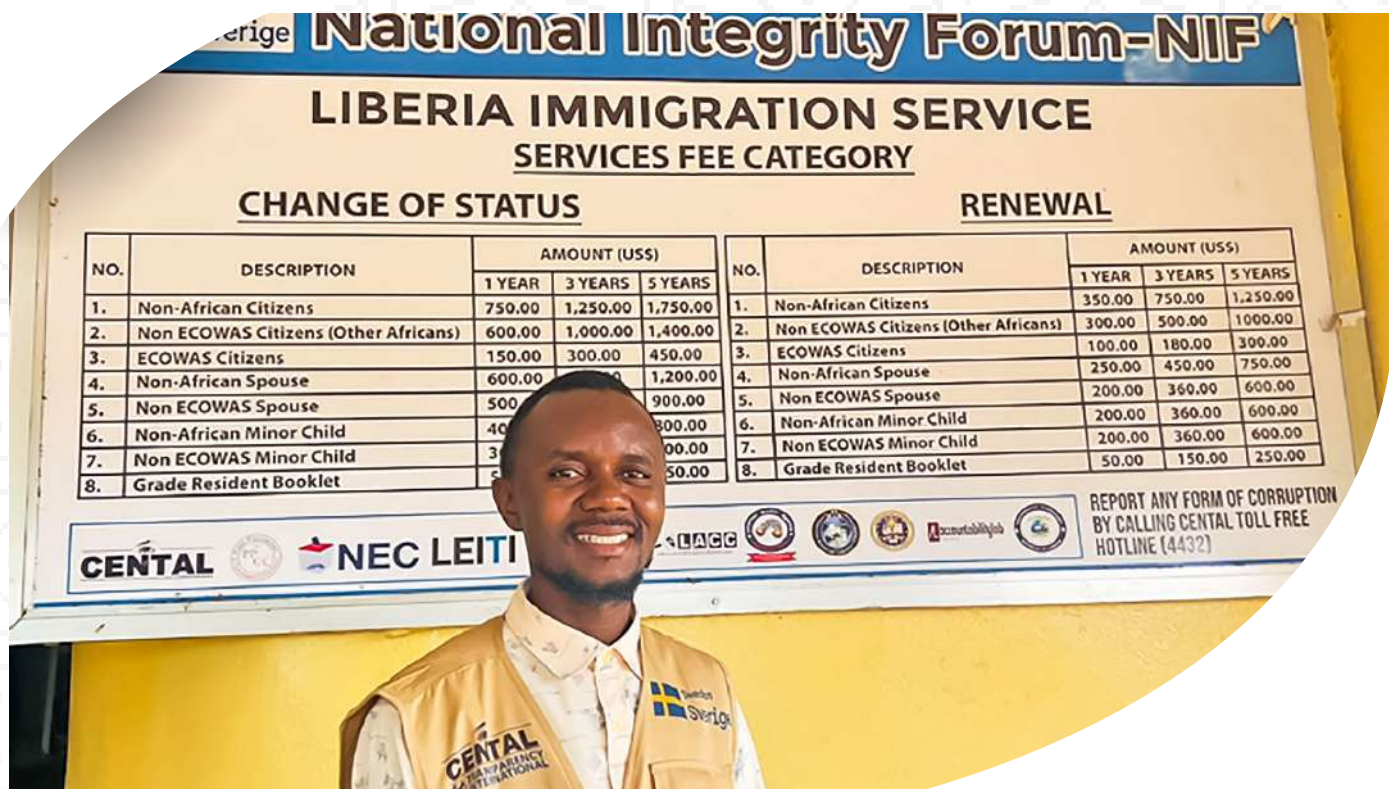
Similarly, the Armed Forces of Liberia (AFL) further addressed impunity when it discharged SGT (PO2) Gayflor Z. Dardu, a member of the Liberia Coast Guard after an investigation found him guilty of defrauding fellow service members of over US\$100,000.⁸⁵



<https://lacc.gov.lr/index.php/media/press-releases/liberia-anti-corruption-commission-secures-conviction-planned-parenthood> (Accessed: 15 May 2025).

⁸⁴ FrontPage Africa (2025) Liberia: Erntree's Family Maintains Her Innocence, Alleges Misrepresentation of Key Evidence in Court Ruling. 12 May. Available at: <https://frontpageafricaonline.com/legal-issues/liberia-erntree-family-maintains-her-innocence-alleges-misrepresentation-of-key-evidence-in-court-ruling> (Accessed: 15 May 2025).

⁸⁵ As above



In Focus: Collaboration and Coordination

Collaboration among Liberia's integrity institutions has demonstrated potential but continues to face systemic challenges. Platforms such as the National Integrity Forum (NIF) have provided an avenue for joint action, enabling key entities like the Public Procurement and Concessions Commission (PPCC), Liberia Anti-Corruption Commission (LACC), and General Auditing Commission (GAC) to align strategies and reduce duplication. As one respondent from the PPCC noted, "Through the NIF, we've been able to conduct joint workshops and align our strategies to avoid duplication" (SCORE PPCC Interview, 2025). These coordinated efforts allow institutions to share expertise and build synergy, fostering a collective approach to combating corruption.

The Internal Audit Agency (IAA) and GAC's partnership in developing a National Compliance Checklist is another example of effective collaboration. This checklist has been designed to standardize governance processes across ministries and agencies, reducing opportunities for discrepancies and intentional oversight. "This checklist will ensure consistency and clarity, reducing room for errors or intentional oversight," an IAA respondent emphasized (SCORE IAA Interview, 2025). Similarly, the Liberia Extractive Industries Transparency Initiative (LEITI) has strengthened partnerships with civil society organizations, leveraging their capacity to monitor and report governance issues in the extractive sector. "Collaboration with civil society has been instrumental in monitoring and reporting inconsistencies," explained a LEITI representative (SCORE LEITI Interview, 2025).

The Liberia Revenue Authority (LRA) has also strengthened inter-agency collaboration through its longstanding memorandum of understanding (MOU) with the LACC. This partnership facilitates joint investigations into corruption cases, particularly those involving revenue collection. The LRA explained, "Collaboration with the LACC has allowed us to conduct sting operations and share intelligence, addressing key corruption challenges" (SCORE LRA Interview, 2025). Similarly, the National Transit Authority (NTA) highlighted its coordination with the General Services Agency (GSA) on asset management, particularly in regulating asset disposal practices to enhance accountability.

The Liberia Anti-Corruption Commission (LACC)'s commemoration of International Anti-Corruption Day 2024 highlighted strong coordination and collaboration among government institutions, civil society organizations, international partners, and youth representatives. Held on December 6, 2024, at Monrovia City Hall, the event emphasized the importance of engaging young people in the fight against corruption under the theme "Uniting with Youth Against Corruption: Shaping Tomorrow's Integrity." LACC Chairperson Cllr. Alexandra K. Zoe underscored the need for education, mentorship, and leadership development to instill integrity and

accountability among young people, while student keynote speaker Joyceline Kerkula from the University of Liberia called for youth-led digital awareness campaigns and increased political participation. The event demonstrated multi-sectoral engagement in anti-corruption efforts, bringing together key government institutions, including the Internal Auditing Agency (IAA), Justice Ministry, and CENTAL, alongside international development partners such as UNDP, USAID, the European Union, and Swedish and British Embassies. These stakeholders reaffirmed their commitment to strengthening Liberia's anti-corruption framework through capacity building, governance reforms, and transparency initiatives. The collaborative nature of the event showcased a unified approach to tackling corruption, reinforcing Liberia's broader anti-corruption efforts through joint advocacy, digital awareness, and policy reforms.⁸⁶

On November 19, 2024, the Liberia Anti-Corruption Commission (LACC) convened a consultative meeting with key partners, including the Liberia Revenue Authority (LRA) and the Liberia Business Registry (LBR), to initiate the Asset Declaration Verification Process aimed at enhancing transparency and accountability in public office. LACC's Acting Executive Director, James K. Kingsley, emphasized the importance of inter-agency collaboration in ensuring accurate asset verification, while Ms. Vivian S. Akoto, Program Manager to the Executive Chairperson, announced that 175 public officials from past and present administrations would be audited, with discrepancies publicly disclosed and false declarations investigated. The verification process, set to run from November 25, 2024, to January 31, 2025, will involve cross-checking declarations with financial and property records, field assessments, and collaboration with agencies such as the Liberia Land Authority and the Ministry of Transport. LRA officials commended the initiative, pledging support for verification efforts. The meeting concluded with a unified commitment to strengthening governance, restoring public trust, and enforcing accountability under the New LACC Act of 2022.⁸⁷

On November 27-28, 2024, the Liberia Revenue Authority (LRA) partnered with the Liberia Anti-Corruption Commission (LACC), the Center for Transparency and Accountability in Liberia (CENTAL), the Financial Intelligence Agency (FIA), and other stakeholders to strengthen joint efforts in combating corruption and promoting integrity. This event, facilitated by the World Customs Organization's Anti-Corruption and Integrity Promotion (A-CIP) Programme, emphasized the importance of collective action in enhancing transparency and accountability within the country's institutions.⁸⁸

Despite these promising efforts, challenges persist. Limited information sharing, overlapping mandates hamper the efficiency of collaborative mechanisms. Institutions such as the IAA and GAC have noted that while joint initiatives provide clarity, the lack of regular joint planning sessions can lead to redundancy and inefficiencies.

The National Integrity Forum (NIF) continues to serve as a critical platform for joint engagement among Liberia's integrity institutions. In 2024, NIF facilitated a number of coordinated initiatives that advanced public sector accountability and citizen awareness. One notable initiative was the installation of standardized bulletin boards at high-traffic public service institutions including the Liberia Business Registry and the Roberts International Airport to clearly display service procedures, processing times, and official fees. This effort aimed to reduce opportunities for bribery by equipping citizens with accurate information and eliminating reliance on informal intermediaries. These boards were the product of collaboration among key stakeholders such as the Liberia Anti-Corruption

⁸⁶ Liberia Anti-Corruption Commission (LACC), Liberia Anti-Corruption Commission (LACC) Commemorates International Anti-Corruption Day, December 9, 2024, accessed January 31, 2025, <https://lacc.gov.lr/media/press-releases/liberia-anti-corruption-commission-lacc-commemorates-international-anti>.

⁸⁷ Liberia Anti-Corruption Commission (LACC), LACC Holds Consultative Meeting to Kickstart Asset Verification Process, November 19, 2024, accessed January 31, 2025, <https://www.lacc.gov.lr/media/press-releases/lacc-holds-consultative-meeting-asset-verification>.

⁸⁸ World Customs Organization (WCO), LRA and Key Partners Convene for Collective Action in Combating Corruption, November 2024, accessed January 31, 2025, <https://www.wcoomd.org/en/media/newsroom/2024/november/lra-and-key-partners-convene-for-collective-action-in-combating-corruption>.

Commission (LACC), the General Auditing Commission (GAC), and the Public Procurement and Concessions Commission (PPCC), with support from development partners.⁸⁹

The NIF has also hosted a series of technical coordination meetings and joint trainings for public sector actors, helping to harmonize strategies across agencies and strengthen institutional response mechanisms. In addition, the Forum has supported multi-agency anti-corruption dialogues at both the county and national levels, amplifying civic voices and facilitating feedback loops between citizens and service providers. These efforts are part of a broader attempt to institutionalize integrity and transparency in public service delivery. For more detailed accounts of these activities, Gerald and the team at CENTAL are expected to provide supplementary information to further enrich this section.⁹⁰



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⁸⁹ **FrontPage Africa (2023)** *National Integrity Forum Provides Fees Billboard at the Head Office of the Liberia Immigration Service*. 15 December. Available at: <https://frontpageafricaonline.com/opinion/press-release/national-integrity-forum-provides-fees-billboard-at-the-head-office-of-the-liberia-immigration-service/> (Accessed: 15 May 2025).

⁹⁰ **Yates, J. N. (2025)** *The Steering Committee of the National Integrity Forum of Liberia Today Held a Crucial Meeting at the Liberia Extractive Industry Transparency Initiative Offices in Monrovia*. 31 January. Available at: https://www.linkedin.com/posts/jeffrey-n-yates-mba-cfe-cfip-b376663b_national-liberia-current-activity-7291200170770268160-yj19 (Accessed: 15 May 2025).

In Focus: Public Accountability and Civil Engagement

Public accountability and civic engagement in Liberia have seen gradual progress, driven by a combination of institutional reforms and partnerships with civil society and the media. The Public Procurement and Concessions Commission (PPCC) has taken significant steps toward transparency by launching a revamped website that provides real-time access to procurement reports and contracts. “Our new website allows the public to access procurement reports and contracts, promoting transparency and accountability,” emphasized a PPCC Informant.⁹¹ This initiative demonstrates a commitment to involving the public in monitoring public spending.

The Liberia Revenue Authority (LRA) has also prioritized public accountability by strengthening its whistleblowing program. This initiative enables the public and employees to confidentially report suspicious activities, with a focus on protecting whistleblowers. “Our systems ensure confidentiality for whistleblowers and encourage transparency in reporting corruption,” noted an LRA Informant.⁹² Additionally, the LRA leverages digital platforms such as the Integrated Tax Administration System (ITAS) and the Automated System for Customs Data (ASYCUDA) to ensure all transactions are transparent and auditable, minimizing opportunities for corruption.

The media has played a pivotal role in fostering accountability, particularly through investigative journalism and public advocacy. OK FM highlighted its efforts to scrutinize audit reports from entities such as the General Auditing Commission (GAC), bringing critical governance issues to public attention. “We’ve exposed gaps in governance and compliance systems, but follow-through on these reports remains inconsistent,” said a media Informant.⁹³ The media’s advocacy for asset declarations and transparent governance continues to pressure institutions to be more accountable, although systemic reforms are still needed.

By introducing updated asset disposal procedures and collaborating with the General Services Agency (GSA), the National Transit Authority (NTA) has emphasized the importance of public accountability in addressing internal inefficiencies. The NTA reduced arbitrary practices in managing public assets. “We now ensure that all payments related to decommissioning assets are deposited with the Central Bank, guaranteeing transparency,” explained an NTA Informant.⁹⁴

The Liberia Extractive Industries Transparency Initiative (LEITI) has focused on empowering civil society organizations to use transparency tools effectively. By training over 50 organizations to analyze extractive industry data, LEITI has amplified public awareness and advocacy for better governance. “Civil society is our strongest ally in promoting accountability. Their engagement keeps us on our toes,” remarked a LEITI respondent (SCORE LEITI Interview, 2025). This collaboration ensures that oversight extends beyond government institutions, creating an additional layer of public scrutiny.

The Center for Democratic Governance (CDG), CENTAL, and Naymote, with support from Irish Aid, have launched a \$1.5 million project to strengthen political governance and accountability in Liberia from 2023 to 2027. The initiative focuses on Bong, Margibi, and Grand Bassa counties, aiming to enhance political accountability, increase citizen engagement, and improve oversight of resource distribution between central and local governments. Key goals include amplifying public demand for accountability, fostering inclusive governance, and strengthening local government capacity. The project will engage at least 10,000 people, ensuring representation for youth, women, and marginalized groups. Irish Ambassador Gerard Considine reaffirmed Ireland’s commitment to governance, transparency, and institutional accountability, emphasizing the importance of partnerships with civil society. The

⁹¹ SCORE PPCC Interview, 2025.

⁹² SCORE LRA Interview, 2025.

⁹³ SCORE Media Interview, 2025

⁹⁴ SCORE NTA Interview, 2025.

initiative seeks collaboration among government agencies, policymakers, and international partners to drive lasting governance reforms and increase public trust in Liberia's institutions.⁹⁵

As Liberia's foremost anti-corruption institution, the Liberia Anti-Corruption Commission (LACC) has taken significant steps to strengthen public accountability by deepening civil engagement and decentralizing its operations. To empower citizens at the grassroots level, the LACC has conducted social accountability training workshops in collaboration with civil society and local government authorities. These sessions have focused on educating communities about the Whistleblower and Witness Protection Acts, the roles of public oversight institutions, and citizen responsibilities in demanding transparency in service delivery. The Commission has also supported town hall dialogues and integrity forums that bring together local leaders, students, and civil society organizations to discuss corruption risks and prevention strategies in everyday governance.⁹⁶

In addition, the LACC has emphasized youth engagement as a long-term strategy. On 9 December 2024, in commemoration of International Anti-Corruption Day, the Commission launched a campaign themed *"Uniting with Youth Against Corruption: Shaping Tomorrow's Integrity."* The initiative engaged secondary schools and youth groups across Monrovia and regional hubs through essay competitions, debates, and awareness rallies, aiming to instill values of transparency and civic responsibility among young people.⁹⁷ In May 2024, the LACC launched a county-based anti-corruption awareness campaign across five counties—including Bong, Nimba, and Grand Bassa—targeting market women, youth groups, traditional leaders, and local administrators. Through public forums and media outreach, the Commission explained reporting procedures, citizen rights under the Whistleblower Act, and how to identify red flags in local governance processes.⁹⁸

To bolster its investigative capabilities, the LACC established a Monitoring and Intelligence Team in May 2024. This team was tasked with monitoring suspicious activities and investigating potential corruption cases. Additionally, the LACC collaborated with the United Nations Development Programme (UNDP) and Integrity Watch Liberia to enhance the TALKAY App, a platform designed for citizens to report corruption. By the end of 2024, the app had received 252 reports, with 52 containing sufficient data for further action.⁹⁹

These institutional efforts are complemented by civil society-led initiatives, most notably through a nationwide anti-corruption project implemented by the Center for Transparency and Accountability in Liberia (CENTAL). The project is part of the National Integrity Building and Anti-Corruption (NIBA) Program, which is generously funded by the Swedish International Development Cooperation Agency (SIDA). A flagship activity under the program is the State of Corruption Report (SCORE), now in its second edition, which captures citizens' perceptions and lived experiences of corruption across Liberia. Alongside research, the program also implements robust civic engagement components such as Youth Integrity Clubs, the Advocacy and Legal Advice Center (ALAC), and the Corruption Case Tracker, all of which contribute to grassroots accountability and public pressure for reform.

Importantly, these combined efforts by government and civil society have begun to yield measurable results. According to Transparency International, Liberia's score on the Corruption Perceptions Index (CPI) improved from 25 in 2023 to 27 in 2024, marking a modest but notable gain in the country's ongoing fight against corruption.

⁹⁵ Francis G. Boayue, Liberia: CDG, CENTAL, and Naymote Launch \$1.5 Million Project to Enhance Political Governance and Accountability in Liberia, FrontPage Africa, November 2024, accessed January 31, 2025, <https://frontpageafricaonline.com/news/liberia-cdg-central-and-naymote-launch-1-5-million-project-to-enhance-political-governance-and-accountability-in-liberia>.

⁹⁶ Liberia Anti-Corruption Commission (LACC), LACC Concludes Social Accountability Workshop Training in Gbarpolu and Lofa Counties, 2024. Available at: <https://lacc.gov.lr/media/press-releases/lacc-concludes-social-accountability-workshop-training-gbarpolu-and-lofa> (Accessed: 14 May 2025)

⁹⁷ Liberia Anti-Corruption Commission (LACC), 2024 Annual Report, 2024. Available at:

<https://lacc.gov.lr/sites/default/files/documents/LACC%202024%20Annual%20Report%20E2%80%93Final.pdf>

⁹⁸ (A United Nations Development Programme (UNDP) Liberia, LACC, UNDP Host Anti-Corruption Training to Strengthen Integrity and Accountability, 2024. Available at: <https://www.undp.org/liberia/press-releases/lacc-undp-host-anti-corruption-training-strengthen-integrity-and-accountability> (Accessed: 14 May 2025)

⁹⁹ See footnote 58.

In Focus: Resource and Funding Constraints

In 2024, Liberia witnessed modest yet noteworthy increases in national budget allocations for key integrity institutions, marking a positive step in government responsiveness to long-standing calls for stronger anti-corruption financing. These adjustments followed sustained advocacy from civil society, particularly the Center for Transparency and Accountability in Liberia (CENTAL), which convened a national Anti-Corruption Financing Dialogue earlier in the year. The event brought together legislators, government officials, and development partners to address chronic underfunding and its implications for governance and reform.¹⁰⁰

The Liberia Anti-Corruption Commission (LACC) saw its FY2024 budget rise to US\$2.97 million, up from an earlier proposal of US\$2.07 million. While the increase included an additional US\$900,000 for intelligence and legal operations, it still fell short of the Commission's proposed US\$4.58 million operating need—leaving a gap of over US\$1.6 million. No funds were allocated for capital investments like vehicles or a permanent headquarters.¹⁰¹ The General Auditing Commission (GAC) received an increase from US\$5.6 million in 2023 to US\$5.75 million in 2024, but reported an overrun of US\$153,582, citing unforeseen operational demands.¹⁰² The Public Procurement and Concessions Commission (PPCC) was allocated US\$1,245,095 in the FY2024 budget. However, it overspent by US\$284,374, bringing its total expenditure to approximately US\$1.53 million. Despite this, the PPCC reported that the funding remained insufficient to effectively regulate and monitor procurement processes across all public entities. The Commission has also voiced concerns that such limitations restrict its ability to enforce transparency and value-for-money procurement nationwide.¹⁰³

Amidst these incremental gains, resource and financial constraints remain pervasive, severely hindering institutional effectiveness across the integrity landscape. Understaffing, low wages, budget cuts, and delayed funding continue to limit the capacity of institutions to prevent, detect, and address corruption. A major concern for the Liberia Revenue Authority (LRA) and Internal Audit Agency (IAA) is insufficient staffing. The LRA's Professional Ethics Division, tasked with overseeing compliance among more than 1,000 employees, operates with just seven staff members. The IAA also reported that its current workforce cannot fully cover all ministries and agencies, particularly in rural counties. As one official explained, "We cannot deploy auditors to every county due to limited staff, which creates blind spots in compliance monitoring".¹⁰⁴

Low salaries and delayed payments further exacerbate institutional weaknesses. Both the IAA and PPCC emphasized that underpaid staff are more vulnerable to external pressure and unethical behavior. High turnover rates persist, as skilled professionals seek better-paying jobs elsewhere. "It's difficult to enforce integrity when staff are not adequately compensated or paid on time," an IAA Informant stated.¹⁰⁵

¹⁰⁰ 'Center For Transparency And Accountability In Liberia Hosts Anti-Corruption Financing Dialogue' Smart News Liberia <<https://smartnewsliberia.com/center-for-transparency-and-accountability-in-liberia-hosts-anti-corruption-financing-dialogue/>> accessed 9 June 2025.

¹⁰¹ FrontPage Africa, Liberia: Govt Exceeds FY 2024 Budget Limit Despite LACC Warning, 2024. Available at: <https://frontpageafricaonline.com/news/liberia-govt-exceeds-fy-2024-budget-limit-despite-lacc-warning> (Accessed: 15 May 2025)

¹⁰² Public Procurement and Concessions Commission (PPCC), e-GP System Implementation and GREAT Project Update, 2024. Available at: <https://ppcc.gov.lr> (Accessed: 15 May 2025)

¹⁰³ The New Dawn Liberia, PPCC Decries Limited Budget to Regulate Public Procurement, 2024. Available at: <https://thenewdawnliberia.com/ppcc-decries-limited-budget-to-regulate-public-procurement> (Accessed: 15 May 2025)

¹⁰⁴ SCORE IAA Interview, 2025.

¹⁰⁵ As above.

These financial constraints are compounded by systemic inefficiencies. The judiciary, for instance, operates on just 2.8% of the national budget¹⁰⁶, which undermines its ability to recruit, train, and retain qualified personnel, maintain infrastructure, and process cases in a timely manner. Similarly, LEITI cited budget cuts as a major barrier to releasing audit reports and increasing transparency in the extractive sector.¹⁰⁷

In addition to underfunding, delayed disbursement of budgeted allotments poses a serious operational challenge. For example, while LACC's total allocation in 2024 was nearly US\$3 million, the Commission had received only US\$2.02 million by year-end—about 68% of the amount approved.¹⁰⁸ These delays affect everything from investigations and prosecutions to public education campaigns. The National Transit Authority (NTA) reported similar delays, which disrupted maintenance schedules and internal reforms. “We face significant delays in receiving funds, which affects everything from maintenance to compliance monitoring,” noted an NTA Informant.¹⁰⁹

These realities highlight the urgent need for sustained political will and strategic investment in Liberia's anti-corruption infrastructure. While the 2024 budgetary increases mark progress, they remain insufficient to empower integrity institutions to operate at full capacity especially considering that these institutions do not receive their full allotments. Addressing both the adequacy and timeliness of funding is critical to ensuring that these bodies can fulfill their mandates and strengthen transparency and accountability across all sectors of government.

¹⁰⁶ FrontPage Africa. Liberia: Supreme Court Rejects 2.8% Budget Allocation for Judiciary. 2024. Available at: <https://frontpageafricaonline.com/news/liberia-supreme-court-rejects-2-8-budget-allocation-for-judiciary> (Accessed: 15 May 2025)

¹⁰⁷ Judiciary of Liberia. Strategic Plan of the Liberian Judiciary 2024–2028. 2024. Available at: <https://judiciary.gov.lr/wp-content/uploads/2024/02/Strategic-Plan-of-the-Liberian-Judiciary-2024-2028.pdf> (Accessed: 15 May 2025)

¹⁰⁸ Liberia Extractive Industries Transparency Initiative (LEITI), 2024 Workplan and Funding Report, 2024. Available at: <https://www.leiti.org.lr> (Accessed: 15 May 2025)

¹⁰⁹ SCORE NTA Interview, 2025.

DISCUSSION OF FINDINGS

Legal Reforms and Compliance

Legal reforms and compliance efforts in Liberia are indicative of a growing commitment to align governance systems with transparency and accountability principles. One of the most promising reforms is the Public Procurement and Concessions Commission (PPCC)'s migration to an electronic government procurement (e-GP) system. This initiative underscores a strategic shift toward reducing human interaction, a common entry point for corrupt practices. The rollout, which includes pilot implementation in six key ministries—such as Health and Education—marks a deliberate move to modernize procurement processes. As the PPCC shared, “We aim to enroll additional 50 institutions by 2025” (SCORE PPCC Interview, 2025). This timeline reflects a cautious but determined approach to scale the system nationwide.

The Internal Audit Agency (IAA)'s emphasis on preventive compliance through pre- and post-audits further reinforces the ecosystem. Their ability to identify irregularities, such as a \$500,000 procurement attempt during the 2023 transition period, illustrates the importance of preventive mechanisms. By flagging such transactions, the IAA ensures that public resources are safeguarded, even in politically volatile periods. However, the persistence of management override, where senior officials circumvent established procedures, poses a significant challenge. As the IAA highlighted, “High-ranking officials often exploit their positions to authorize questionable procurements” (SCORE IAA Interview, 2025). This trend suggests that reforms must also address the underlying power dynamics that enable such practices.

Staff turnover and underfunding further complicate compliance. The PPCC's loss of trained personnel during transitions disrupts institutional memory and weakens reform momentum. “Staff protection in revised laws is crucial to ensuring continuity and stability,” noted the PPCC (SCORE PPCC Interview, 2025). This insight reveals the fragility of Liberia's governance systems, where political cycles often override institutional mandates. LEITI's focus on aligning local resource governance laws with international standards adds another layer to the reform narrative. Their work in publishing contracts and advocating for greater transparency in the extractive sector demonstrates a commitment to compliance that extends beyond procedural adherence to systemic transformation.

However, legal reforms are only as effective as their implementation. The repeated underfunding of integrity institutions, as reported by the IAA and PPCC, reflects a systemic lack of prioritization. Budget delays hinder operational capacity and send a signal of wavering commitment to reform. LEITI's observation that “stronger legal frameworks must be matched with enforcement” (SCORE LEITI Interview, 2025) encapsulates this tension, highlighting the gap between policy intent and practical application.

One important but often overlooked component of the legal reform landscape is the operationalization of Liberia's Office of the Ombudsman. After years of dormancy, the Office was reactivated in April 2024 with the appointment of a chairperson and commissioners, and funding allocated in the national budget. The Ombudsman is legally mandated to monitor and enforce adherence to the Code of Conduct, investigate administrative violations, and refer cases to relevant authorities.

The reactivation of this Office is significant because it fills a longstanding institutional void—particularly around ethical conduct in public service. Its presence provides an independent channel for addressing misconduct that may not meet the threshold of criminal prosecution but still violates professional and legal standards. However, early criticisms surrounding the impartiality of the appointed leadership reflect deeper concerns about whether the Office can operate without political influence.

For the Office of the Ombudsman to serve as a credible legal reform mechanism, it must demonstrate procedural independence, public transparency, and consistency in applying standards across all political affiliations. Its effectiveness will hinge not only on leadership integrity but also on the administration's willingness to respect its findings and recommendations.

The scope and complexity of legal reforms in Liberia reflect both ambition and contradiction. On one hand, initiatives such as the CSA's workforce regularization, GAC's expanded audits, and digital procurement reforms signal institutional advancement. On the other, weak enforcement of the asset declaration law and a trend of quietly resolving high-profile infractions outside judicial processes betray a culture of impunity. These contradictions expose the tension between public accountability demands and the political costs of enforcement.

What emerges is a reform environment that excels in design but falters in execution, largely due to political reluctance to hold allies accountable and a lack of institutional safeguards against executive interference. Asset recovery efforts (e.g., AREPT) show the perils of unstructured enforcement, while negotiated settlements (as in the CBL and LTA cases) undermine public faith. For legal reforms to mature, Liberia must institutionalize non-partisan enforcement mechanisms, enhance judicial independence, and build a culture of compliance from the top down.

This requires not just more regulations, but credible deterrents and public consequences. Otherwise, anti-corruption rhetoric risks devolving into a symbolic exercise that masks elite protection and deepens public cynicism.

Prosecution of Offenders and Addressing Impunity

The fight against impunity is central to Liberia's anti-corruption agenda, yet the findings reveal systemic weaknesses that hinder meaningful progress. The Liberia Anti-Corruption Commission (LACC) and other agencies have mechanisms to flag non-compliance, but enforcement remains a significant bottleneck. The PPCC's observation that flagged contracts often result in "recommendations that are rarely acted upon" (SCORE PPCC Interview, 2025) illustrates the inertia in the prosecutorial process. This failure to act on reported violations not only emboldens offenders but also erodes public confidence in the justice system.

Political interference is another recurring theme. Institutions like the IAA reported instances where high-profile offenders were shielded from accountability due to their connections. "Political will is essential to prosecuting high-profile offenders, yet it remains inconsistent," noted an IAA representative (SCORE IAA Interview, 2025). This observation aligns with global trends in anti-corruption efforts, where political interests often undermine judicial independence.

Despite these challenges, there are notable innovations aimed at strengthening accountability. The IAA's Compliance Scorecard, which rates ministries based on adherence to audit recommendations, is a practical tool for exposing underperformance. By making non-compliance visible, the scorecard creates indirect pressure for improvement. Similarly, LEITI's annual reports serve as a mechanism for holding extractive companies accountable, although enforcement of their recommendations remains limited. "Timely prosecution and cancellation of illegal contracts are critical to restoring public trust," emphasized LEITI (SCORE LEITI Interview, 2025).

The underfunding of prosecutorial bodies further weakens their capacity to address impunity. The PPCC and IAA both pointed to budget constraints as a barrier to conducting thorough investigations. Without adequate resources, even well-intentioned reforms risk falling short. The findings underscore the importance of not only allocating sufficient funding but also ensuring its timely disbursement to enable effective action.

Additionally, the analysis of impunity in Liberia reveals not just a legal gap, but a political economy of selective enforcement. Despite institutional frameworks in place, the unwillingness or inability to prosecute high-ranking officials reinforces a dual system of justice, one for the powerful, another for the rest. The PPAL case illustrates the potential of prosecution when political will aligns with institutional mandate, but it remains the exception rather than the rule.

Moreover, the lack of consequences for actors involved in legislative bribery, questionable asset recoveries, and administrative settlements, like those of the CBL Governor, exposes how accountability is often negotiated behind closed doors. This undermines the credibility of anti-corruption institutions, weakens public confidence, and disincentivizes whistleblowing or citizen oversight.

To move beyond symbolic prosecution, Liberia must guarantee prosecutorial independence, establish clear thresholds for legal action, and insulate integrity institutions from executive manipulation. Only when enforcement is consistent and impartial will the justice system deter abuse of power.

Collaboration and Coordination

Collaboration among integrity institutions is a cornerstone of Liberia's anti-corruption strategy. The National Integrity Forum (NIF) stands out as a platform that fosters inter-agency coordination and joint action. The PPCC highlighted how the NIF has facilitated joint workshops and harmonized strategies, reducing duplication of efforts. "The NIF has been instrumental in aligning our approaches and pooling resources," they stated (SCORE PPCC Interview, 2025). This demonstrates the potential of collective action in addressing systemic challenges.

The IAA's partnership with the General Auditing Commission (GAC) to develop a National Compliance Checklist exemplifies how collaboration can enhance efficiency. This unified tool streamlines audit processes across ministries, ensuring consistency and reducing redundancies. "By standardizing compliance checks, we minimize room for errors or intentional oversight," noted the IAA (SCORE IAA Interview, 2025). Such initiatives reflect a growing recognition of the need for integrated approaches to governance.

LEITI's engagement with civil society organizations adds another layer of collaboration. By empowering local actors to monitor resource governance, they expand the accountability ecosystem. "Civil society is a vital ally in our efforts to ensure transparency," remarked LEITI (SCORE LEITI Interview, 2025). This underscores the importance of multi-stakeholder partnerships in combating corruption.

Despite these successes, challenges such as overlapping mandates and limited information sharing persist. The IAA emphasized that regular joint planning sessions could address these gaps, fostering greater coherence in anti-corruption efforts. The findings also suggest that collaboration must extend beyond integrity institutions to include broader government structures and the private sector.

While coordination among integrity institutions has improved, particularly through the National Integrity Forum (NIF), deeper institutionalization is needed. Current collaborations are often project-based, donor-driven, or ad hoc. The absence of a centralized corruption case management system, weak information-sharing protocols, and overlapping mandates dilute the collective impact of these agencies.

Bulletin boards and joint audits are useful entry points, but Liberia must now scale up to coordinated enforcement strategies, shared investigative databases, and synchronized public reporting. Civil society should not only be engaged but empowered with real feedback mechanisms and institutional access.

The sustainability of collaboration depends on legal frameworks that mandate cooperation, budgetary alignment for joint initiatives, and performance incentives for inter-agency effectiveness. Without these, coordination will remain dependent on personalities rather than institutional culture

Public Accountability and Civil Engagement

Public accountability and civil engagement are critical to fostering trust in governance. The PPCC's revamped website, which provides real-time procurement data, is a significant step toward transparency. "Our new website empowers citizens to monitor procurement activities, ensuring greater accountability," they shared (SCORE PPCC Interview, 2025). This aligns with global trends where digital platforms are used to bridge the gap between governments and citizens.

The IAA's whistleblowing mechanism is another key initiative. By ensuring anonymity and rotating staff to maintain confidentiality, they create a safe environment for reporting corruption. This is particularly important in contexts where whistleblowers face significant risks. "Our system ensures that whistleblowers are protected, encouraging more people to come forward," explained the IAA (SCORE IAA Interview, 2025).

LEITI's training of over 50 civil society organizations reflects a deliberate effort to build local capacity for oversight. By equipping these organizations with analytical tools, they strengthen grassroots accountability. However, the findings reveal that public engagement remains limited by factors such as outreach funding and civic apathy. The IAA noted that "underfunding hampers our ability to conduct extensive public awareness campaigns" (SCORE IAA Interview, 2025), highlighting the financial constraints that undermine these efforts.

The findings also suggest that public accountability must be complemented by broader cultural shifts. Encouraging citizens to view transparency as a shared responsibility can foster a more engaged and vigilant society. The institutions' efforts to engage the public through radio programs, workshops, and digital platforms are steps in the right direction, but sustained impact will require consistent investment and strategic planning.

Public accountability in Liberia has expanded in form but struggles in depth. Digital tools like the PPCC's website and the TALKAY app represent meaningful progress in access to information and citizen reporting. However, the impact of these tools is constrained by low public awareness, digital illiteracy in rural areas, and weak responsiveness from institutions.

Moreover, while youth engagement campaigns and civic education initiatives show potential for cultural change, they require long-term investment, curriculum integration, and measurable follow-up. Whistleblower protections, though legally enshrined, remain under-publicized and insufficiently enforced, discouraging critical disclosures.

Liberia must shift from awareness to empowerment. This means institutionalizing civic engagement in governance processes (e.g., citizen audits, participatory budgeting) and holding public actors accountable not only for corruption, but for non-responsiveness to public concerns. A vigilant citizenry is only as powerful as the mechanisms available to them.

CONCLUSION

Cross-Cutting Observations

Resource-related constraints, including insufficient staffing, low wages, and delayed salary payments, have left key institutions overstretched and vulnerable to external pressure. These challenges not only limit operational reach, especially in rural areas, but also erode staff morale and increase susceptibility to corruption. Without sustained investment in institutional capacity, workforce stability, and timely budget execution, even well-crafted reforms risk losing their effectiveness.

Liberia's anti corruption efforts reveal a growing dedication to fostering transparency, accountability, and ethical governance. Significant progress has been made through the introduction of robust legal frameworks, innovative reforms, and collaborative initiatives aimed at enhancing institutional capacity and promoting civic engagement. These achievements demonstrate an understanding of corruption as a systemic issue requiring comprehensive, multi-dimensional approaches to be addressed effectively.

Institutional reforms, such as the adoption of modernized procurement systems and rigorous audit mechanisms, have provided a foundation for greater accountability and transparency in public financial management. Public transparency initiatives, including digital platforms and whistleblowing systems, have empowered citizens and civil society organizations to play a more active role in monitoring governance processes. Additionally, collaborative platforms and partnerships with international donors have delivered valuable resources, technical expertise, and capacity-building programs to strengthen Liberia's integrity institutions.

Despite these advancements, persistent challenges threaten to undermine the sustainability and impact of these efforts. Weak enforcement mechanisms, judicial inefficiencies, and political interference continue to delay justice and perpetuate impunity for high profile offenders. Resource constraints hinder the operational capacity of key institutions, while overlapping mandates and coordination gaps diminish the efficiency of collaborative efforts. Furthermore, limited outreach and engagement with rural and marginalized communities perpetuate inequities in access to accountability mechanisms, leaving significant portions of the population excluded from anti corruption initiatives.

To overcome these challenges, Liberia must bridge the gap between policy and practice. This requires prioritizing the enforcement of anti-corruption laws, fostering judicial independence, and ensuring the consistent and adequate funding of integrity institutions. Expanding public accountability initiatives to include all sectors of society, particularly underserved communities, is equally critical in fostering a culture of integrity and collective responsibility.

Liberia stands at a pivotal moment, with the opportunity to build on its progress and address systemic barriers. By sustaining and scaling its anti-corruption efforts, the nation can create a governance system that values transparency, accountability, and equitable development. These efforts will enhance public trust in governance and lay the groundwork for a more prosperous, inclusive, and just future for all Liberians.

Yet, the findings of this report reveal that Liberia's anti corruption progress is undermined by stark contradictions between policy ambition and actual enforcement. While new institutions and reforms, such as the reactivation of the Office of the Ombudsman, operationalization of asset declaration mechanisms, and rollout of electronic procurement, reflect intent, enforcement remains selective and inconsistent. High-profile corruption allegations, including those involving public officials, contractors, and political actors, are frequently met with negotiated settlements or political shielding rather than full legal resolution.

Efforts to prosecute offenders have produced notable successes, such as the conviction of officials at the Planned Parenthood Association of Liberia (PPAL). However, similar energy has not been consistently applied to public sector corruption cases, such as budget overruns, ghost payrolls, or irregular procurement. In several instances, including the Central Bank of Liberia and the Liberia Telecommunications Authority, financial settlements were used in place of public investigations, raising concerns about due process and political favoritism.

Persistent institutional constraints including understaffing, inadequate budgets, and delayed fund disbursements further limit the reach and responsiveness of anti corruption institutions. Despite modest budget increases in 2024, key entities like the Liberia Anti Corruption Commission (LACC), Internal Audit Agency (IAA), and Public

Procurement and Concessions Commission (PPCC) continue to face serious resource deficits. These constraints hinder investigations, limit outreach, and reduce deterrence capacity.

Moreover, citizen engagement, while expanding in form, has not yet translated into strong public accountability outcomes. Reporting of corruption remains low, with just 10 percent of witnesses submitting formal complaints. The main reason cited, believing no action would be taken, underscores a lack of public confidence in the system's responsiveness. Similarly, while digital platforms such as the TALKAY app and public whistleblower mechanisms exist, their usage remains limited due to weak public trust, inadequate publicity, and digital access barriers, particularly in rural areas.

Survey results show that 48 percent of respondents perceive the government's commitment to fighting corruption as low, and only 35 percent express confidence in the Executive's role in curbing corruption. Trust in integrity institutions has declined for the third year in a row, and the public perceives critical services such as police, medical care, and courts as highly vulnerable to corruption.

Liberia stands at a pivotal moment, with the opportunity to build on recent gains while decisively confronting the root causes of systemic corruption. This means institutionalizing interagency collaboration, ensuring independent prosecution of offenders, reinforcing safeguards against executive overreach, and embedding civic engagement into governance practices. By doing so, the nation can foster a culture of transparency, equity, and rule of law, ultimately restoring public trust and paving the way for a more inclusive and just future for all Liberians.

RECOMMENDATIONS

To address the systemic challenges undermining Liberia's anti-corruption efforts, this section provides actionable recommendations grounded in the findings and discussions. These recommendations aim to strengthen governance, enhance enforcement, foster collaboration, and engage citizens in creating a more transparent and accountable system.

Reinforce Legal Frameworks and Promote Compliance

Liberia's legal frameworks provide a solid foundation for addressing corruption, but their effectiveness depends on rigorous enforcement and institutional commitment. The Public Procurement and Concessions Commission (PPCC) must prioritize the full implementation of the electronic government procurement (e-GP) system across all ministries. This requires addressing resistance from entrenched interests through training, stakeholder engagement, and strict enforcement of compliance. The system's transparency features must also be complemented by real-time monitoring mechanisms to ensure adherence. Further, staff protection measures should be enshrined in revised procurement laws to safeguard institutional continuity during political transitions. This will reduce the loss of institutional knowledge caused by arbitrary dismissals, a recurring issue noted across agencies. Also, procurement and financial laws must explicitly address management override, with penalties designed to deter high-ranking officials from circumventing established procedures.

Adequate funding for integrity institutions like the PPCC, Internal Audit Agency (IAA), and Liberia Extractive Industries Transparency Initiative (LEITI) is non-negotiable. These bodies must have the financial autonomy to carry out their mandates effectively. LEITI's scope should be expanded to include enforcement powers, allowing it to hold companies and government entities accountable for resource governance violations. These measures will bridge the gap between policy and practice, ensuring that legal reforms are transformative.

The Liberia Anti-Corruption Commission should publish regular compliance reports and verification outcomes of asset declarations. Sanctions for non-compliance must be enforced consistently across all branches of government. Public disclosure of declarations, where legally permissible, can foster transparency and allow civil society to independently verify assets against lifestyle and income. Further, the Witness Protection Agency established under the Witness Protection of Law of 2021 should be operationalized to ensure safety for witnesses of corruption.

Strengthen Prosecution and Judicial Accountability

Prosecution remains the weakest link in Liberia's anti-corruption chain. Establishing well-staffed specialized anti-corruption courts or alternatively increasing the number of jury and judges to existing courts is essential to fast-track corruption cases, reduce delays, and enhance judicial capacity and efficiency in handling critical cases. Additionally, judges, prosecutors and other judicial staff should be well-trained in areas like forensic auditing and digital evidence gathering to help them properly tackle financial crimes. The establishment of the Office on War economic Crimes Court (OWECC) is welcoming and timelines and targets should be clearly identified particularly in regards to its mandate on economic crimes.

To insulate the judiciary from political interference, transparent and merit-based appointment processes must be adopted. To this end, a vetting process involving different stakeholders and members of the public must be adopted. Lessons can be learned from the process governing appointment of LACC Commissioners.

LACC requires increased resources to expand its investigative and prosecution capabilities. With sufficient funding and technical support, the LACC can address complex cases and ensure timely prosecution. With fewer lawyers in its employ, only few cases can be handled at a time. Financing is also important for other frontline institutions such

as the Asset Recovery Task Force, Ombudsman, GAC, LEITI, and GC playing vital roles in promoting accountability and transparency in government and safeguarding public resources and assets. These institutions should receive systematic significant increases in their budgets and such amounts must be paid on time and fully, to enable them operate at full capacity.

Regular publication of case outcomes and enforcement of penalties for non-compliance are critical to restoring public trust. Institutions like the LACC, GAC and PPCC, should publicly disclose the status of investigations and prosecutions, demonstrating a commitment to accountability. Without transparency, even successful prosecutions may fail to rebuild public confidence.

Improve Collaboration and Institutional Coordination

Effective collaboration among integrity institutions, civil society organizations (CSOs), and international partners is vital for combating corruption. The National Integrity Forum (NIF) should be institutionalized as a permanent platform for inter-agency coordination. Regular joint planning sessions, resource-sharing agreements, and performance reviews should be standard practices to eliminate inefficiencies and prevent overlapping mandates.

International donors have played a critical role in strengthening Liberia's anti-corruption capacity. Donor partnerships should be leveraged further to fund training programs, develop unified compliance tools, and support collaborative initiatives like joint audits. Additionally, CSOs must be integrated into formal anti-corruption frameworks as partners rather than peripheral actors. These organizations can monitor processes, amplify public concerns, and drive grassroots advocacy.

Clear definitions of roles and responsibilities are crucial to ensuring accountability within collaborative frameworks. Liberia can draw lessons from countries like Nigeria, where inter-agency task forces have improved efficiency by assigning specific roles to each institution. A similar approach can optimize Liberia's collective anti-corruption efforts.

Liberia should develop an integrated digital platform that tracks corruption reports, investigations, prosecutions, and outcomes across all relevant institutions. This system should allow for inter-agency data sharing and generate public dashboards to monitor the status of cases. CENTAL's Corruption Case Tracker is a model platform that could be scaled.

Expand Public Accountability and Civic Engagement

Public accountability is central to fostering trust in governance. Digital platforms like the PPCC's procurement website and CENTAL's Corruption Case Tracker have made significant strides in this area. However, these tools must be scaled to reach underserved rural populations. The TALKAY app, in particular, is mobile-friendly and accessible, but greater awareness is needed in rural areas to ensure its effective use. To bridge the accessibility gap, these tools must be supported by community support centers, mobile outreach campaigns, and messaging in local languages that specifically target underserved populations.

Whistleblower protection mechanisms must be strengthened. Anonymous reporting channels, secure communication systems, and legal safeguards for whistleblowers will encourage more citizens to report corruption without fear of retaliation.

Incorporating anti-corruption education into school curriculums and adult literacy programs will create a culture of accountability. Public campaigns that highlight success stories and the tangible impact of anti-corruption initiatives can further inspire civic responsibility and public participation.

Institutionalize Monitoring, Evaluation, and Feedback

Liberia must establish a robust system for monitoring and evaluating anti-corruption efforts. Integrity institutions should adopt clear performance metrics to assess the effectiveness of their initiatives. Independent audits of anti-corruption programs, conducted regularly, will provide reflections and ensure transparency.

Citizen feedback mechanisms should be institutionalized to capture public perceptions and experiences. Platforms that allow citizens to report inefficiencies, suggest improvements, and hold institutions accountable will foster greater trust and inclusivity. Publicly sharing evaluation results will reinforce accountability and guide future reforms. Hotline systems, suggestion boxes, and other feedback mechanisms should be instituted at government ministries and agencies to generate and act on citizens' feedback.

Promote Political Will and End Selective Enforcement

To restore credibility in anti-corruption efforts, the government must demonstrate a strong and consistent political will. This includes publicly committing to non-interference in investigations, avoiding confidential settlements in corruption cases, and ensuring equal application of the law regardless of political affiliation. High-level officials found culpable must face the full weight of the law to eliminate perceptions of elite impunity. Presidential directives should be followed by timely enforcement actions to sustain public confidence.

Need for Further Research

While this study provides a comprehensive assessment of Liberia's anti-corruption landscape, several critical areas require further investigation to deepen understanding and enhance the impact of ongoing initiatives. First, there is a need for quantitative research to evaluate the measurable outcomes of key reforms, such as the electronic government procurement (e-GP) system and the Compliance Scorecard. While these reforms are designed to enhance transparency and accountability, their practical effects remain underexplored. Future studies should focus on quantifying reductions in procurement irregularities, cost savings, and efficiency gains resulting from these reforms. Additionally, examining how preventive mechanisms, such as pre-audit interventions by the Internal Audit Agency (IAA), have curtailed financial mismanagement could provide empirical evidence to justify scaling up these initiatives. By capturing these impacts in measurable terms, quantitative research would strengthen policymaking, resource allocation, and public confidence in anti-corruption measures.

Furthermore, the intersection of corruption with gender and marginalized groups' inclusion requires closer examination. Corruption disproportionately impacts vulnerable groups, including women and rural populations, often limiting their access to critical services such as healthcare, education, and justice. Research should explore how these demographics experience corruption differently and whether current anti-corruption mechanisms, such as whistleblowing channels and digital platforms, are accessible to them. This includes assessing barriers like technological literacy and geographic disparities. Investigating these dynamics would enable policymakers to design targeted interventions that ensure equitable access and mitigate the adverse effects of corruption on marginalized populations.

Lastly, digital systems like the e-GP system represent a transformative shift in Liberia's governance but warrant a more detailed exploration of their effectiveness and scalability. Future research should evaluate how the e-GP system has minimized human interference in procurement processes and reduced opportunities for corruption. It should also identify implementation challenges, such as resistance from entrenched interests or technical limitations, and propose strategies for addressing these barriers. Additionally, understanding public perceptions of digital tools like e-GP and their influence on trust in government processes would provide valuable for optimizing these platforms. By delving into these areas, Liberia can leverage digital innovation to create systemic change in its accountability framework.

Addressing these research gaps will enrich the current understanding of anti-corruption efforts in Liberia and inform the development of inclusive, data-driven, and sustainable strategies to combat corruption effectively. These would align anti-corruption efforts with broader governance and development goals, fostering a more transparent and equitable society.

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