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*Article 13. Participation of society*

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups, outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

- (a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;
- (b) Ensuring that the public has effective access to information;
- (c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;
- (d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may only be such as are provided for

# **CIVIL SOCIETY REPORT**

on the Implementation of

Chapter II (Prevention) & Chapter V (Asset Recovery) of the

# **UNITED NATIONS CONVENTION AGAINST CORRUPTION**

## **IN LIBERIA**

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by the Center for Security Studies and Development

## **Acknowledgements**

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The findings in this report are those of the authors but do not necessarily reflect the views of the UNCAC Coalition and the donors who have made this report possible.

Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as of 11 January 2022.

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The Center for Security Studies and Development (CENSSAD) is a strategic institution established in 2014 with the view to promoting security sector governance and enhancing civil-security relations as a way of contributing to long-term socio-economic and political stability in Liberia in particular, and West Africa in general. Given the cross-territorial dimension of development and security, CENSSAD's vision and mission transcend the frontiers of Liberia to include the West African sub-region. The Centre works to enhance an efficient security sector which is accountable to the people and underpinned by the acknowledgement that security, development, and the rule of law are essential preconditions for sustainable peace.

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## List of the Most Important Abbreviations

AIRRET	Asset Investigation, Restitution and Recovery Team
AML/CTF	Anti-Money Laundering and Counter Terrorist Financing
CARP	Complaints, Appeals and Review Panel
CENTAL	Center for Transparency and Accountability in Liberia
COC	National Code of Conduct
EITI	Extractive Industries Transparency Initiative
FATF	Financial Action Task Force
FIU	Financial Intelligence Unit Liberia
FOIA	Freedom of Information Act
GAC	General Auditing Commission
GEC	Grievance and Ethics Committee
GIABA	Inter-Governmental Action Group Against Money Laundering in West Africa
IAA	Internal Audit Agency
IIC	Independent Information Commission
JIC	Judicial Inquiry Commission
LACC	Liberian Anti-Corruption Commission
LBR	Liberian Business Registry
LD	Liberian Dollar
LRA	Liberian Revenue Authority
LEITI	Liberian Extractive Industries Transparency Initiative
MOJ	Ministry of Justice
NBC	National Bureau of Concessions
NEC	National Elections Commission
NPHIL	National Public Health Institute of Liberia
NRA	National Risk Assessment on Money Laundering & Terrorist Financing report
PEFA	Public Expenditure and Financial Accountability
PFM	Public Finance Management
PPCA	Public Procurement and Concession Act
PPCC	Public Procurement and Concession Commission
STR	Suspicious Transaction Reports

## List of Consulted Persons

The following table lists all individuals who served as interview partners for this report. CENSSAD decided to conduct the expert interviews remotely in order to minimize physical interaction in times of the raging COVID-19 pandemic, wherever possible.

Ref.	Name	Position	Affiliation	Date of Interview
1	Mohamed Fahnbulleh	Immediate Past Executive Director LACC Commissioner	Independent Human Rights Commission	August – September 2021
2	Klonnious Blamo	Program Assistant	Center for Media Studies and Peace Building	August – September 2021
3	Victor Mayue	Officer in Charge	Liberia Media Center	August – September 2021
4	Thomas Z. Tiah	Media Monitor		
5	Wesley George	Media Monitor		
6	Lucy Page	Executive Director	Community Empowerment Program	August – September 2021
7	Aaron Ireland	Executive Director	Youth Alliance for Life Skills	August – September 2021
8	Frank Sainworla, Jr.	Managing Editor/Senior Managing Partner	Public Trust Media Group (PTMG)	August – September 2021
9	Arthur R.M. Becker	Project Officer	Multilateral Environmental Protection Agency	August – September 2021
10	Aron Weah	Former Executive  Former Country Director Political and Governance Expert	Truth and Reconciliation Commission; Search for Common Ground	August – September 2021
11	Kimmie Weeks	Executive Director, Former Chair of Board. Liberia Water and Sewer Corporation	Youth Action International	August – September 2021
12	Ralph Jimmeh	Head of Secretariat	Open Government Partnership	August – September 2021
13	Boboh Kollie	Executive Director	Citizens' Initiative for Dialogue	August – September 2021
14	Amos Williams	President	Federation of Liberian Youth	August – September 2021
15	Felicia Williams	Member	Female Journalists Association of Liberia	August – September 2021
16	Varney Kamara	Consultant	Liberian Freedom of Coalition (LFIC)	August – September 2021

17	Charles Johnnick	Executive Director	Voice Against Violence	August – September 2021
18	Bill Jarkloh	Journalist	The Analysis Newspaper	August – September 2021
19	Patmillia Paivey	Attorney	Women Right Advocate	August – September 2021
20	Miatta Gray	Executive Director	Sister Hands Liberia	August – September 2021
21	Lamin Kpargoi	Program Officer	Carter Center, Liberia	August – September 2021
22	Edwin Harris	Director General	Financial Intelligence Unit (FIU)	08 October 2021
23	Jeffery Yates	Head of Secretariat	Liberian Extractive Industries Transparency Initiative (LEITI)	14 October 2021
24	P. Garswa Jackson	General Auditor	General Auditing Commission (GAC)	16 December 2021
25	Edwin Dennis	Director General	National Bureau of Concessions (NBC)	17 December 2021
26	Moses Varfey Kowo	Executive Director	Liberia Anti-Corruption Commission (LACC)	28 January 2022
27	John Tommy	Corruption Prevention Officer		
28	Attorney Oretha Synder Davies	Legal Officer		
29	Patricia P. B. Boima	Assistant Assets Declaration Officer		

## 1. Introduction

Liberia signed the United Nations Convention against Corruption (UNCAC) on 6 September 2005 and ratified it on 31 May 2007. This report uses desk research and expert interviews to assess the extent to which Liberia's legal anti-corruption framework aligns with the provisions made under UNCAC Chapters II (Prevention) and V (Asset Recovery). Moving beyond a careful review of existing Liberian anti-graft laws, policies and strategies, the report also focuses on the implementation of the country's legal anti-corruption framework and identifies achievements as well as shortcomings in the Liberian fight against corruption. The analysis amounts in the final recommendation section which presents remedies to the identified obstacles to the full implementation of UNCAC Articles II and V, and points to future avenues that could boost Liberian endeavors to prevent corruption and recover stolen assets.

This report reviews Liberia's implementation of selected articles of Chapter II (Preventive measures) and Chapter V (Asset recovery) of the UNCAC. The report is intended as a contribution to the UNCAC implementation review process currently underway covering these chapters. Liberia was selected by the UNCAC Implementation Review Group in 2018 by a drawing of lots for review in the third year of the second cycle. A draft of this parallel report was provided to the Liberia Anti-Corruption Commission (LACC).

**Scope** – The UNCAC articles and topics that receive particular attention in this report are those covering preventive anti-corruption policies and practices (Article 5), preventive anti-corruption bodies (Article 6), public sector employment (Article 7.1), codes of conduct, conflicts of interest and asset declarations (Articles 7, 8 and 12), reporting mechanisms and whistleblower protection (Articles 8.4 and 13.2), political financing (Article 7.3), public procurement (Article 9.1), the management of public finances (Article 9), judiciary and prosecution service (Article 11), private sector transparency (Article 12), access to information and participation of society (Articles 10 and 13.1), and measures to prevent money laundering (Art. 14). Under Chapter 5, the UNCAC articles and topics that receive particular attention in this report are those covering anti-money laundering (Articles 52 and 56), measures for direct recovery of property (Articles 53 and 56), confiscation tools (Article 54), international cooperation for the purpose of confiscation (Articles 51, 54, 55, 56 and 59) and the return and disposal of confiscated property (Article 57).

**Structure** – The final report begins with an executive summary, including the condensed findings, conclusions and recommendations about the review process, the availability of information as well as the implementation and enforcement of selected UNCAC articles. The following part covers the findings of the review process in Liberia as well as access to information issues in more detail. Subsequently, the implementation of the Convention is reviewed, and examples of good practices and deficiencies are provided. Then, recent developments are discussed and lastly, recommendations for priority actions to improve the implementation of the UNCAC are given.

**Methodology** – The report was prepared by the Center for Security Studies and Development (CENSAD) with technical and financial support from the UNCAC Coalition. The group made efforts to obtain information for the reports from government offices and to engage in dialogue with government officials. The report was prepared using guidelines and a report template designed by the UNCAC Coalition and Transparency International for use by CSOs. These tools reflected but simplified the United Nations Office on Drugs and Crime (UNODC)'s checklist and called for relatively short assessments as compared to the detailed official self-assessment checklist. The report template included a set of questions about the review process and, in the section on implementation, asked for examples for good practices and areas in need of improvement in articles of UNCAC Chapter II on prevention and Chapter V on asset recovery.

## **2. Executive Summary**

This civil society parallel report examines the implementation of Chapter II on preventive measures and Chapter V on asset recovery of the UN Convention against Corruption (UNCAC) in law and in practice in Liberia.

### **Description of Process**

CENSSAD conducted desk research and expert interviews to compile the in-depth information necessary to draft this civil society parallel report. The former set the stage for the writing process. It helped CENSSAD develop a holistic overview of Liberia's legal anti-corruption framework, including its strengths and flaws, and extract information on cases of corruption, public theft, and money laundering that have occupied the country recently. Going through various sources available online (see below) provided first information about the most pressing issues when it comes to implementing the laws that are already enforced. This particularly includes the obstacles that Liberia's anti-graft institutions are grappling with in their daily work. The in-depth knowledge built up during the desk research was then taken along to the expert interviews. CENSSAD invited staff members of governmental and non-governmental entities with expertise on corruption and illicit financing, as well as journalists, to share their personal evaluation of Liberia's current endeavors to prevent corruption and enhance asset recovery. Experts were asked to provide examples of good practices and deficiencies in the country's current anti-corruption regime to verify the general patterns they outlined during the interviews. The information extracted from the expert interviews enriched the stock of information accumulated during the desk research and drew attention to additional anecdotes that illustrate the functioning and malfunctioning of Liberia's anti-corruption regime, respectively. After an initial review of the first draft of this report, CENSSAD re-submitted the final version of the report to the UNCAC Coalition in Vienna, and also submitted it to the Liberia Anti-Corruption Commission. Below section on the availability of information will provide a superficial description of the difficulties that CENSSAD encountered when compiling the raw data for the report.

### **Availability of Information**

The Financial Intelligence Unit (FIU), Liberian Extractive Industries Transparency Initiative (LEITI), General Auditing Commission (GAC), National Bureau of Concessions (NBC), Liberian Anti-Corruption Commission (LACC), Open Government Partnership (OGP) and the Independent National Human Rights Commission (INHRC) stood out as shining examples as they granted access to information requested by CENSSAD. CSOs and journalists were eager to contribute and invested much time into completing the survey CENSSAD had disseminated.

Liberia's anti-corruption laws are easily accessible online. The same is true for information on Liberia's extractive sector. The LEITI has recently made substantial progress in sharing information on contracts and revenues made in the natural resource sector and their website offers detailed information on activities and actors in Liberia's natural resource sector. For other areas, including public procurement and public sector employment, such up-to-date information is harder to obtain.

CENSSAD also extracted information from strategic documents published by government bodies, audits, legal bills, evaluations of the progress made by the Liberian Government in preventing corruption, domestic and international civil society reports, and newspaper articles. The latter two became precious sources of information in the context of this report. Both actors have joined forces in the past to raise their voice against, increase awareness about bad governance, public theft, and corruption, and uncover incidents of malpractice and corrupt activities.



## Implementation into Law and in Practice

Liberia has been infamous for rampant corruption both before and after the two consecutive civil wars that plunged the country into chaos and desperation between 1990 and 2003. The two Presidents that have ruled Liberia after 2005, i.e., Nobel Peace Prize Laureate Madame Ellen Johnson-Sirleaf (2006-2018) and the incumbent President George Manneh Weah (since January 2018), have repeatedly pledged to undertake serious efforts to drain the swamp of corruption, embezzlement, public theft, money laundering, and other forms of misconduct. Corruption in Liberia is systemic and penetrates the entire society, from the top to the bottom. It remains a major scourge that undermines Liberia's development, weakens the state, quenches foreign investors, and locks the majority of the population in fierce poverty.

The frequent reports about systematic corruption in the country reveal a blatant mismatch between the sophisticated legal anti-corruption framework Liberia has enacted and the poor implementation of the laws on the ground. Table 1 below provides an overview of the articles that this parallel report covers and evaluates Liberia's achievements in legally and practically implementing them.

**Table 1: Implementation and enforcement summary: UNCAC Review, Chapter II + V**

UNCAC articles	Status of implementation in law	Status of implementation and enforcement in practice
<b>UNCAC Chapter II</b>		
Art. 5: Preventive anti-corruption policies and practices	Largely implemented	Moderate
Art. 6: Preventive anti-corruption bodies	Largely implemented	Moderate
Art. 7.1: Public Sector Employment	Largely implemented	Moderate
Art 7.3: Political Financing	Largely implemented	Good
Art. 7, 8 and 12: Codes of Conduct, Conflicts of Interest and Asset Declarations	Largely implemented	Moderate
Articles 8.4 and 13.2: Reporting Mechanisms and Whistleblower Protection	Not implemented	Poor
Art. 9: The Management of Public Finances	Largely Implemented	Poor
Art. 9.1: Public Procurement	Largely implemented	Poor
Art. 10 and 13.1: Access to Information and the Participation of Society	Largely implemented	Poor
Art. 11: Judiciary and Prosecution Service	Largely implemented	Poor
Art. 12: Private Sector Transparency	Moderate	Poor
Art. 14: Measures to Prevent Money Laundering	Moderate	Poor
<b>UNCAC Chapter V</b>		
Art. 52 and 58: Prevention and detection of transfers of proceeds of crime and FIU	Moderate	Poor
Art. 53 and 56: Measures for Direct Recovery of Property	Not implemented	Poor
Art. 54: Confiscation Tools	Not implemented	Poor

Art. 51, 54, 55, 56 and 59: International Cooperation for the Purpose of Confiscation	Moderate	Poor
Art. 57: The Return and Disposal of Confiscated Property	Not implemented	Poor

Liberia has witnessed the establishment of several anti-graft bodies that are supposed to serve as watchdogs over public funds and monitor the conduct of public officials and players in the private sector, respectively. A non-exhaustive list of the most important institutions involved in the combat against corruption and money laundering, and an assessment of their performance can be found in the following table:

**Table 2: Performance of Liberia's key public integrity bodies**

Anti-corruption body/agency /relevant stakeholder	Performance in relation to responsibilities covered by the report	Brief comment on performance
Liberia Anti-Corruption Commission (LACC)	Moderate	Inadequate resources, lack of financial independence, understaffed
The National Procurement and Concessions Commission (PPCC)	Moderate	Inadequate resources
Independent Information Commission (IIC)	Poor	Inadequate resources, lack of technical skills
Internal Audit Agency (IAA)	Moderate	Inadequate resources
Financial Intelligence Unit (FIU)	Good	Inadequate resources, lack of technical skills, understaffed
Liberia Revenue Authority (LRA)	Moderate	Inadequate resources,
General Auditing Commission (GAC)	Moderate	Inadequate resources, understaffed, lack of financial independence
National Bureau of Concession (NBC)	Moderate	Lack of technical skills, inadequate resources and understaffed
Liberia Extractive Industries Transparency Initiative (LEITI)	Moderate	Inadequate resources, understaffed

On paper, Liberia complies with many of the requirements and obligations formulated under UNCAC Chapters II & V. Highlights of Liberia's legal anti-corruption framework include, amongst others:

- the existence of the Liberia Anti-Corruption Commission (LACC) which streamlines endeavors to fight corruption,
- the strict rules that guide public procurement processes and the existence of a specialized body dedicated to monitor their implementation,
- the existence of a Code of Conduct for public officials which obliges the latter to declare their assets and report potential conflict of interests on a regular basis,
- the Freedom of Information Act which empowers ordinary citizens to request access to public records,

- the existence of a Financial Intelligence Unit that investigates suspicious financial transactions and allegations of money laundering.

The legal provisions outlined above create a conducive environment to tackle the roots of corruption in the country. Nevertheless, there are five noteworthy flaws in the legal framework to fight corruption that persist. Firstly, there is no specialized anti-corruption court. This is a major obstacle since Liberia's judiciary does not have the capacity, funding, and knowledge to prosecute alleged culprits of corruption. Secondly, the mandate to prosecute cases of corruption is concentrated in the hands of the Ministry of Justice (MOJ). The LACC and the FIU may merely investigate allegations of corruption but lack prosecutorial power. This is a serious blow to these two bodies' clout. Thirdly, the legal protection of whistleblowers is poor. The Legislature has discussed a draft legal act to protect whistleblowers and witnesses for several years, but nothing has been enacted yet. Whistleblowers hence remain vulnerable to intimidation and reprisal. Fourthly, the legal regulation of private sector investment and the registration of corporates is very poor. Most blatantly, there is still no beneficial ownership registry. Both Liberian and foreign individuals and corporates from all over the world exploit the poor monitoring capacity of the Liberian authorities to transfer stolen money from Liberia to other countries or use shell banks based in Liberia to hide stolen assets. Fifthly, while there exists an FIU that has been commended for its efforts to contain money laundering and illicit financial activities in 2021 and early 2022, Liberian laws only contain superficial provisions on the confiscation and return of stolen assets with almost no convictions and many gaps in the legal framework and implementation thereof.

An unfavorable blend of persistent obstacles has perpetuated corruption and money laundering in the country.

Firstly, there is a blatant lack of political will to implement the anti-corruption laws, despite pledges made by all three administrations in the post-conflict era to do exactly that. Public officials and politicians are frequently reported to breach anti-corruption laws without the government undertaking serious attempts to stop them. Observers have rather accused the Executive to impede the work of the authorities dedicated to fight corruption. The Constitution grants the Liberian President far-reaching appointment power regarding the country's anti-graft institutions. A mechanism to vet the appointees does not exist. This is why independent experts or observers have little opportunity to step in when the President fills vacancies in anti-graft institutions based on political affiliations. The lack of autonomy also concerns the submission of the anti-graft bodies' budget. For example, the GAC may not submit their budget directly to the Legislature but must share it with the Ministry of Finance first. The control that the latter holds over the budget of the former naturally determines the audits the GAC may conduct. Put differently, the Ministry of Finance has the power to interfere with the daily work of the GAC. This potentially includes manipulating or even preventing audits that the GAC wants to perform on them.

Secondly, the poor financial situation of Liberia's anti-graft institutions as well as the lack of capacity they grapple with to deliver on their responsibilities further illustrate that the government neglects the fight against corruption. For example, the government has not established an e-procurement system thus far. All of Liberia's anti-graft institutions suffer from severe budget constraints which hamper their efforts to identify and investigate corrupt practices. Furthermore, while the staff working for bodies such as the LACC or the FIU has enjoyed training sponsored by international partners, more trained staff members would help the anti-graft bodies to adequately investigate allegations of corruption and prosecute more individuals or corporates. The same is true for judicial officials who lack both time and knowledge to deal in depth with allegations of corruption. Opportunities for the employees and members of the judiciary staff to develop the necessary skills to identify and chase

culprits during workshops and seminars are very rare. With regard to the latter, however, the LACC is currently working with the UNDP to organize training workshops for circuit court judges and court officials, as mentioned by the LACC Executive Director.

Thirdly, while media and civil society organizations work hard to uncover acts of misconduct and illicit financial transfers, respectively, the broad public has little trust in the authorities and oftentimes do not bother to report incidents of corruption they observe accordingly. Little knowledge about existing reporting channels and their right to request access to information further explains ordinary citizens' subordinate role in the combat against corruption. Those few requests for information on the part of ordinary citizens are processed over long time periods only. It is therefore fair to say that the Freedom of Information Act has only been partially implemented on the ground, if that.

The combination of limited political dedication to extirpate corrupt activities and the insufficient financial and technical capacity of Liberia's anti-graft bodies perpetuate a system of impunity in Liberia. Prosecution of individuals that allegedly committed acts of corruption barely occurs, let alone convictions in crime. This situation does little to deter criminal activities or public theft. Individuals and corporates which misbehave have little to fear. Meticulous investigations, merciless prosecution of all culprits and the application of stringent penalties will be the only way to change this pattern. Further action is therefore needed to ensure that an efficient anti-corruption regime materializes on the ground.

Zooming into the specific policy areas that are related to UNCAC Chapters II & V, this report both highlights good practices that enhance the combat against misconduct. It also points to persistent deficiencies that Liberia must address to achieve full implementation of UNCAC Chapters II & V.

- **Public sector employment:** Both the Liberian Constitution and the 2013 Manual of the Civil Service Agency contain strong provisions pertaining to the hiring of public servants, which shall be hired according to merit and seniority, based on equality. In practice, however, both the incumbent party and its predecessor have been accused of allowing nepotism, sectionalism and political affiliation to be the deciding factors in allotting positions in the administration.
- **Political Financing:** Liberia enforced a strict legal framework in 2016 that set clear rules for the funding of political candidates, parties, and campaigns. While the Liberian constitution requires every political party to declare their assets and liabilities to the National Elections Commission on September 1 of each year, this has not been followed in practice, which renders it harder for citizens to trace political financing within political parties.
- **Codes of conduct, Conflicts of Interest and Asset Declarations:** An executive order issued in 2012 and the National Code of Conduct (COC) of 2014 defined clear standards of behavior and conduct by public servants and all other members of the executive branch of the Liberian government. The COC includes a controversial, and in practice, mostly ignored provision that says that appointed officials who intend to run for political office must quit their job at least two years before elections are held (three years in the case of tenured elections). Moreover, only a very low number of public officials actually comply with the COC's requirements to declare potential conflicts of interests and the assets, and those who do sometimes conceal parts of their assets. No real verification system is in place and there is no legal requirement for the Liberia Anti-Corruption Commission (LACC) to make asset declarations public, except when a party makes a request to get access to a specific declaration through court.
- **Public Procurement:** The Public Procurement and Concession Act (PPCA) established a solid legal framework on procurement in 2010. The government body in charge of monitoring public procurement procedures, the Public Procurement and Concession Commission (PPCC), has been commended for doing a good job despite its limited resources. However, the e-

procurement platform that exists on the PPCC website is rudimentary and public procurement data remains very hard to access for the public. Power cuts and insufficient funding keep hampering the activities of the PPCC which still reviews an unsatisfactorily low share of public contracts that have been awarded and has not published its Annual Compliance Monitoring Reports since 2018. The government currently plans to establish an e-procurement platform which will be linked to other online platforms such as the revenue portal of the Liberian Revenue Authority and the Liberian Business Registry to strengthen the cooperation between different anti-graft institutions. Moreover, the PPCC and the National Bureau of Concessions have recently intensified efforts to enhance the role of the media and the civil society in monitoring public procurement in Liberia by organizing workshops to facilitate information dissemination regarding public procurement, and holding regular meetings with CSOs.

- **Public Finances:** The 2009 Public Finance Management Act and its amendments from 2019 put in place rules and regulations that government institutions must adhere to when spending and transferring public funds. The General Auditing Commission conducts only around 35-70 audits every year and publishes reports on its website, though not in a timely manner. The Commission has uncovered some instances of unlawful transactions of government institutions, but does not have the prosecutorial powers to follow up on these findings, as well as limited impact in its recommendations for action. The other two auditing bodies in the country suffer from similar restrictions. The Liberian government has used the Voluntary Review on the Implementation Status of Liberia's Vision 2030, which it published in 2020, to announce its ambition to audit 99% of all government bodies. This bold objective is linked with serious investments in the GAC's and IAA's human resources and technical capacity.
- **Access to Information:** Ranking 10th best on the Global Right to Information Rating confirms that Liberia's legal framework for the right to information is very good compared to many other countries around the world. The 2010 Freedom of Information Act (FOIA) grants individuals the right to file their request orally, in writing or electronic mail without having to state any reasons. However, this does not reflect the challenges the country faces in implementing the FOIA. Individuals hardly request information and the government lacks the will and technical capacity to respond to the requests it receives. Liberia's Independent Information Commissioner (IIC) has been faced with a number of challenges, including limited funding and a lack of professional staff, among other obstacles. It set up InfoLIB, a non-governmental online platform, in 2016 to facilitate the process; however, people barely seem to use it which arguably relates to the government's slow or non-existent response rate. The sanctions as written down in the FOIA also do not seem to be implemented in practice.
- **Civil Society Participation:** Liberian CSOs regularly and actively contribute to policy making in Liberia. Different anti-corruption bodies have reached out to civil society, allowing them to contribute to their daily work or join forces to eradicate corruption. While this can be considered a positive trend, an increasing number of journalists critical of the Liberian government have experienced physical attacks in 2020 and 2021, which may disincentivize some civil society and media representatives to investigate and unveil corrupt practices.
- **Independence of the Judiciary:** Formally independent, domestic and international observers have repeatedly described Liberia's judiciary as being influenced by private and government actors alike. Paying bribes to secure a favorable verdict seems to remain a common approach, with acting Senators being involved in high-level corruption investigations by the US Treasury Department. Moreover, the judiciary has also been accused of low levels of efficiency which is partly due to the presidential power to appoint judges of subordinate courts and other officials in the judiciary. With recent budget cuts to the judiciary, judges have sued President Weah's government in front of the Supreme Court in reaction to their plummeting incomes.

- **Private Sector Transparency:** Liberia has gained notoriety for its long-standing role as one of the world's core secrecy jurisdictions among experts on the fight against corruption. The 2020 Financial Secrecy Index assesses Liberia as “exceptionally secretive” and other organizations have put Liberia on several tax haven blacklists. The country’s lax monitoring regulations have rendered Liberia an important tax haven, particularly with regards to the shipping sector. A Beneficial Ownership Registry is yet to be established in Liberia, but the government has committed to creating one within its 2020-2022 Action Plan. Similarly, the Liberia Extractive Industries Transparency Initiative (LEITI) has expressed its confidence to launch a Beneficial Ownership Registry for the extractive sector by the end of 2022.
- **Anti-Money Laundering:** While Liberia’s legal framework on anti-money laundering and terrorist financing seems to be robust, Liberia's porous borders, its cash-based system that uses two currencies (both USD and Liberian Dollars), authorities' weak oversight of financial flows within and across Liberia's borders, poor infrastructure, corruption, political interference as well as major flaws in law enforcement render the country prone to both. A 2019 analysis undertaken by the Financial Action Task Force (FATF) concludes that Liberia is either partially or non-compliant with all six of its core recommendations in the combat against money laundering. Liberia's Central Bank is fiercely criticized for failing to enforce AML requirements and there is a lack of systematic financial investigations and secured financial crimes convictions. The FIU grapples with severe funding constraints, as well as the technical capacity to collect, mine, store and proceed financial intelligence data. It is therefore no wonder that money laundering activities are said to remain prevalent in contemporary Liberia. Until summer 2019, there had not been a single conviction due to money laundering. The upcoming second mutual evaluation of Liberia's Anti-Money Laundering and Counter Terrorist Financing regime by Inter-Governmental Action Group Against Money Laundering in West Africa (GIABA) in 2022 will flesh out those prevailing flaws in the country's fight against money laundering that require particular attention. The country is currently on the verge of becoming a member of the Egmont group, whose international efforts will help Liberia succeed in anti-money laundering.
- **Asset Recovery:** Asset recovery plays only a marginal role in Liberia's legal anti-corruption and anti-money laundering framework. A legal framework barely exists and the creation of the Liberia's Asset Investigation, Restitution and Recovery Team (AIRRET) in 2019 is only a small step in the right direction. While the AIRRET’s initial investigations looked promising, the Chairman of the institution soon resigned stating a lack of political will to recover assets as the main roadblock to their work. The President’s proposed bill contains some promising provisions to improve the asset recovery regime in the country, such as the creation of a Property Manager and the establishment of a Recovered Assets Fund which can be used to compensate victims of criminal conduct.

On a positive note, President Weah has launched a legal offensive in 2021 during which he submitted four bills to the Legislature which shall alleviate some of these prevailing shortcomings. These bills seek to expand the mandate of the LACC to include the right to both directly prosecute cases of corruption and establish an asset declaration registry for all Government employees, enact laws on Whistleblower Protection, and amend the Anti-Money Laundering Act of 2012 to establish a Recovered Assets Fund, amongst others. These bills, if fully implemented, have the potential to genuinely boost Liberia's combat against corruption.

Corruption investigations into high-level politicians and other politically exposed persons and to uncover shell companies in 2021 and early 2022 and other increasingly vibrant activities of Liberia's core anti-graft institutions give reason for optimism though and indicate that there might be a wind of

change blowing. The development of more active anti-graft institutions bodes well for Liberia's future; however, much work remains to be done to extirpate corruption and illicit financial activities in the country. The below presented recommendations capture some important and specific items of action that are deemed most relevant to boost Liberia's combat against corruption and money laundering.

### **Recommendations for Priority Actions**

1. Establish a specialized anti-corruption court so that the prosecution of corrupt individuals and corporations proceeds smoothly and within a reasonable time.
2. Expand the mandate of the LACC and the FIU to include prosecutorial powers.
3. Conduct background checks to assess the qualification of individuals appointed by the Executive to serve as heads of the national anti-graft institutions. Ensure that vacancies within these bodies are filled as quickly as possible.
4. Avoid lack of leadership in Liberia's anti-graft institutions. Occupy existing vacancies as quickly as possible to ensure that the latter can maximize their activities. This is particularly true for the LACC which currently works with only three of the five envisioned Commissioners.
5. Ensure that anti-graft institutions have the necessary financial and technical clout to execute their duties in an adequate manner.
6. Organize training workshops for staff members of anti-graft institutions to ensure the latter can rely on decent human capital when delivering on their mandate.
7. Further increase the coordination among anti-graft institutions.
8. Tweak and enforce the requirements concerning the declaration of assets by public officials, first and foremost by putting in place a monitoring system that is capable of confirming asset ownership, requiring public officials to provide the actual name in which an asset is held, making asset declarations available for public inspection and enforcing sanctions that bite.
9. Enact a law that protects Whistleblowers and Witnesses of Acts of Corruption.
10. Create a beneficial owner registry for companies which contains timely information in open data and is accessible to the public.
11. Implement a publicly accessible e-procurement system which includes timely information and documents on all stages of the procurement cycle.
12. Enlighten the broad masses about their rights to request access to public records and the channels to report incidents of corruption they observed or learned about. Strengthen the role of civil society, private sector actors and media in the combat against corruption.
13. Enhance Liberia's role in international endeavors to eradicate corruption, money laundering and terrorist financing.
14. Implement legal and practical measures to enhance the recovery of stolen assets, ideally in collaboration with other countries.

### 3. Assessment of Review Process for Liberia

Information regarding Liberia’s ongoing second cycle UNCAC review was not easy to obtain. Nevertheless, some interviews with government officials provided insights into the ongoing review process.

**Table 3: Transparency of the government and CSO participation in the UNCAC review process**

Did the government disclose information about the country focal point?	No	Liberia has published the executive summary of its UNCAC review report during the first cycle. The full report has remained under disclosure. This is not conflicting with the UNCAC regulations though under which the publication of the full review report is optional. For the ongoing review under the second cycle, the government has not published any information. An executive summary of the second cycle review report has not been published yet either. There does exist a focal point inside the LACC, namely, attorney-at-law Oretha Snyder Davis.
Was the review schedule published somewhere/publicly known?	No	---
Was civil society consulted in the preparation of the self-assessment checklist?	Yes	Two interview respondents from the civil society said that the government had contacted anti-corruption and access to information CSOs when drafting anti-corruption laws and embarking on the UNCAC review process.
Was the self-assessment checklist published online or provided to civil society?	No	The self-assessment checklist has not been published online and civil society has not read it accordingly.
Did the government agree to a country visit?	Yes	According to a source at LACC, the government did agree to a country visit.
Was a country visit undertaken?	No	---
Was civil society invited to provide input to the official reviewers?	Yes	The LACC only mentioned that civil society groups were invited to provide input but did not name them.
Was the private sector invited to provide input to the official reviewers?	No	---
Has the government committed to publishing the full country report?	Unknown	The government has not published the full country report of the first cycle. Sharing this report with CSOs and involve the civil society in addressing the weaknesses of Liberia's anti-corruption regime found in there would further enhance the country's anti-corruption combat. Additionally, signing the UNCAC Coalition's Transparency Pledge <sup>1</sup> would allow the government to renew its commitment to fight corruption by all means possible in the future.

<sup>1</sup> <https://uncaccoalition.org/uncac-review/transparency-pledge/>.



## **Access to Information**

Liberia's anti-corruption laws are easily accessible online and can be downloaded in pdf format. On the other hand, the four legal bills that the incumbent President George Weah has submitted in 2021 to adjust the country's legal anti-corruption framework could not be found online. The FIU has shared one of the four bills with CENSSAD, whereas the content of the remaining three bills was extracted from civil society and media reports, respectively.

The work of journalists and CSOs was an important source of information for this report. Corruption has been identified as one of Liberia's key challenges to tackle for a long time. Domestic and international actors dedicate much attention to the combat against corruption and illicit financial activities accordingly. Articles and reports published in numerous domestic and international newspapers gave detailed information on allegations of corruption as well as associated investigations and sometimes even prosecution. More systematic assessments of Liberia's fight against corruption have also been integrated in this report. This particularly concerns the 2021 report on the state of corruption in Liberia, published by the Center for Transparency and Accountability in Liberia (CENTAL), a Liberian CSO, but also the National Risk Assessment on Money Laundering & Terrorist Financing report that the country's FIU drafted and disseminated in 2021.

Other domestic and international institutions whose reports and evaluations contributed to the analysis provided below include but are not limited to the Public Procurement and Concessions Commission (PPCC), the World Bank, the Bertelsmann Stiftung, the U.S. Department of State, the Tax Justice Network, the ZAM Magazine and the United Nations. Academic contributions also enriched this report. Liberia's anti-graft institutions struggle to consistently deliver on their reporting duties, however, some audit reports published by the GAC or the PPCC were integrated into this report too. Still, it was hard to obtain reliable government statistics on the implementation of Liberia's anti-corruption laws. Information on the few cases that have been prosecuted or concluded in the recent past were only available in newspapers, but not in government documents. This is particularly true for the issue of public officials failing to submit their asset declarations on time.

It is important to mention that the LEITI has recently made substantial progress in sharing information on contracts and revenues made in the natural resource sector and their website offers detailed information on activities and actors in Liberia's natural resource sector. For other areas, including public procurement and public sector employment, such information is much harder to obtain.

## 4. Assessment of Implementation of Chapter II and Chapter V Provisions

This chapter assesses both the extent to which Liberia's legal anti-corruption framework aligns with the provisions under UNCAC Chapters II (Preventive Measures) and V (Asset Recovery), as well as how these anti-graft laws, policies and strategies are being implemented in practice.

### 4.1 Chapter II

#### 4.1.1 Article 5 – Preventive Anti-Corruption Policies and Practices

Article 5 of UNCAC's Chapter II outlines general preventive measures to fight corruption that each signatory State Party must adhere to. It requires States Parties to include civil society, adhere to the rule of law, and respect core values such as accountability, good management, integrity, amongst others in any attempt or policy to contain corrupt activities and misconduct on and beyond their home soil. Furthermore, States Parties are encouraged to frequently evaluate whether the anti-corruption policies and measures they have enacted are commensurate.

A proper review of Liberia's legal and practical implementation of UNCAC Chapters II and V requires to take heed of the country's troublesome recent past. Liberia is located in West Africa and borders Sierra Leone, Guinea and Ivory Coast. The country is classified as one of the poorest in the world<sup>2</sup> and is still recovering from two devastating civil wars between 1989 and 2003. Horrific atrocities were committed by different conflict parties during these two conflicts which claimed the life of roughly 250,000 Liberians and destroyed most of the basic infrastructure.<sup>3</sup> Researchers and observers agree that corruption, the theft of Liberia's rich natural resources and non-accountable governments were core issues that fueled these conflicts.<sup>4</sup> Liberians have therefore experienced the devastating consequences of corruption, which has been endemic in the country ever since its independence in 1847. It was only in 2003 that a peace agreement ended the conflict. Since then, the UN but also the international community have embraced Liberia as a success story.<sup>5</sup> The country has seen three democratic elections since 2005, including a peaceful transition of power from former President Ellen Johnson Sirleaf to the incumbent President George Manneh Weah in 2018. The security situation has been largely under control over the past two decades, even after the UN Mission in the country (UNMIL) came to an official end in 2018.<sup>6</sup> Many of the country's overarching challenges persist though and economic grievances among the population are pervasive due to skyrocketing unemployment rates and sluggish economic growth.

The latest report published by the Center for Transparency and Accountability in Liberia (CENTAL) has referred to Liberia's combat against corruption as “a mix of steady progress, challenges, and

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<sup>2</sup> Ventura (2021). Poorest Countries in the World 2021 (available at: <https://www.gfmag.com/global-data/economic-data/the-poorest-countries-in-the-world> [last accessed: 17/12/2021]).

<sup>3</sup> Bondo (2021). Thousands Dead but no Prosecutions – Why Liberia Has Not Acted (available at: <https://www.bbc.com/news/world-africa-56128139> [last accessed: 22/11/2021]).

<sup>4</sup> E.g. Svärd (2018). Has the Freedom of Information Act Enhanced Transparency and the Free Flow of Information in Liberia?, p. 20 (available at: <https://journals.sagepub.com/doi/full/10.1177/0266666916672717> [last accessed: 22/11/2021]). / Sian (2014). Conflict Analysis of Liberia, pp. 8-11.

<sup>5</sup> Deutsche Welle (DW) (2018). UN Hails Liberia Peacekeeping Mission as a Success (available at: <https://www.dw.com/en/un-hails-liberia-peacekeeping-mission-as-a-success/a-43084970> [last accessed: 22/11/2021]).

<sup>6</sup> UNMIL (2018). UNMIL Completes Its Mandate in a now Peaceful Liberia (available at: <https://unmil.unmissions.org/unmil-completes-its-mandate-now-peaceful-liberia> [last accessed: 22/11/2021]).

setbacks”.<sup>7</sup> Over the past years, Liberia has managed to create a sophisticated anti-corruption legal framework that largely aligns with UNCAC Chapter II and paves the way for a successful combat against corruption. Some loopholes within Liberia's anti-corruption laws persist though. Many observers and experts interviewed have commended the legal progress made in preventing corruption nevertheless and generally acknowledge that the policies and practices already enacted or planned to be adopted, respectively, create a conducive environment to tackle corruption in the country. The establishment of a mature legal anti-corruption framework is particularly notable against the background of Liberia's history of grand corruption which the Liberian government has pledged to overcome in its National Action Plan for 2016 under the US-Africa Partnership on Illicit Finance.<sup>8</sup> Within this National Action Plan, the Liberian government has renewed its commitment to tackle the various roots of corruption, forcing public officials to declare their assets and potential conflict of interests, create a comprehensive and strict legal framework that guides the extraction of the country's rich natural resources and public procurement, respectively, and facilitate the reporting of corrupt activities, among others.

Several policies and legal acts have been enacted to fight various dimensions of corruption in Liberia, including the Act to Establish the Liberian Anti-Corruption Commission (2008)<sup>9</sup>, the Freedom of Information Act (2010)<sup>10</sup>, the Public Procurement and Concessions Act (amended in 2010)<sup>11</sup>, the Anti-Money Laundering and Terrorist Financing Act (2012)<sup>12</sup>, and the National Code of Conduct (2014).<sup>13</sup> Experts regard some of these acts, first and foremost the PPCA, as progressive and strong in their wording.<sup>14</sup> The provisions contained in these different legal acts that together comprise Liberia's anti-corruption framework are described in much detail under the sub-chapters presented below.

The implementation of Liberia's anti-corruption laws remains flawed though. There do exist different anti-graft institutions today, as foreseen by the provisions of the Public Procurement and Concessions Act, the Anti-Money Laundering and Terrorist Financing Act or the National Code of Conduct, respectively. However, all Liberian bodies dedicated to containing corrupt practices grapple with low budgetary support, an insufficient number of trained staff, low technical capacity, poor equipment, and insufficient political will to deliver on their legal mandate. Some of Liberia's anti-corruption entities, first and foremost the LEITI and the FIU, have even experienced temporary bans from international platforms due to corruption in the past. While these bans have been lifted in the meantime thanks to genuine improvements on the part of the Liberian entities, the various constraints that the latter encounter in their daily work keep reducing their impact and in turn the effectiveness of the enacted laws.

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<sup>7</sup> CENTAL (2021). State of Corruption Report 2021, p. 3 (available at: <https://www.cental.org.lr/index.php/documents/reports/state-of-corruption-report> [last accessed: 22/11/2021]).

<sup>8</sup> US-Africa Partnership on Illicit Finance (PIF): National Action Plan (available at: [https://www.afdb.org/fileadmin/uploads/afdb/Documents/Generic-Documents/PIF\\_Liberia\\_National\\_Action\\_Plan\\_Published.pdf](https://www.afdb.org/fileadmin/uploads/afdb/Documents/Generic-Documents/PIF_Liberia_National_Action_Plan_Published.pdf) [last accessed: 22/11/2021]).

<sup>9</sup> See [https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Liberia\\_Anticorruption%20Commission%20Act\\_2008\\_en.pdf](https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Liberia_Anticorruption%20Commission%20Act_2008_en.pdf) [last accessed: 22/11/2021]).

<sup>10</sup> See <https://www.rti-rating.org/wp-content/uploads/Liberia.pdf> [last accessed: 22/11/2021]).

<sup>11</sup> See [https://www.wto.org/english/thewto\\_e/acc\\_e/lbr\\_e/WTACCLBR15\\_LEG\\_29.pdf](https://www.wto.org/english/thewto_e/acc_e/lbr_e/WTACCLBR15_LEG_29.pdf) [last accessed: 22/11/2021]).

<sup>12</sup> See [http://www.vertic.org/media/National%20Legislation/Liberia/LR\\_Anti-Money%20Laundering%20and%20Terrorist%20Financing%20Act%202012.pdf](http://www.vertic.org/media/National%20Legislation/Liberia/LR_Anti-Money%20Laundering%20and%20Terrorist%20Financing%20Act%202012.pdf) [last accessed: 22/11/2021]).

<sup>13</sup> See [https://www.emansion.gov.lr/doc/Act\\_Legislature\\_Prescribing\\_A\\_National\\_Code%20of\\_Conduct%20\(Final\\_Version%202014\).pdf](https://www.emansion.gov.lr/doc/Act_Legislature_Prescribing_A_National_Code%20of_Conduct%20(Final_Version%202014).pdf) [last accessed: 22/11/2021]).

<sup>14</sup> E.g., Kukutschka, Roberto Martinez B. (2013). Liberia. Overview of Public Procurement, p. 3 (available at: <https://www.u4.no/publications/liberia-overview-of-public-procurement> [last accessed: 22/11/2021]).

Many individuals who steal from public funds take advantage of the poor implementation of Liberia's anti-corruption laws and manage to avoid prosecution. Moreover, an overloaded judicial system fails to enforce the sanctions that are enshrined in the anti-corruption laws. Liberia's ordinary citizens have also failed to assume a key role in the country's fight against corruption, being unaware of their right to access information and the different channels that exist to report cases of corruption, respectively.

The legal acts mentioned above remain the guiding posts for the country's anti-corruption fight. President Weah has recently set out to overhaul some of them, submitting the four bills presented below to the Legislature to tweak Liberia's legal anti-corruption framework (see below).

Natural resources are abundant in Liberia and attract greedy domestic and international actors who engage in corrupt activities to maximize their own benefits while excluding the Liberian population from their country's natural wealth. Corruption has plagued Liberia's natural resource sector ever since and the endeavors of different conflict parties to loot Liberia's timber resources and mineral deposits fueled and protracted the civil wars in the 1990s, respectively.<sup>15</sup> Along these lines, the Liberian Legislature passed the LEITI Act in 2009<sup>16</sup> to enhance transparency and accountability in the natural resource management and thereby address one of the core drivers of Liberia's violent past.<sup>17</sup> The LEITI Act forces domestic ministries and agencies, as well as international extractive companies to disclose their financial activities related to the extraction of natural resources in the country.<sup>18</sup> This legal provision helps identify beneficial owners in Liberia's natural resource sector. The LEITI covers four sectors of natural resource extraction, namely oil & gas, mining, forestry, and agriculture and requires all companies that are active within these sectors to become a part of LEITI. The subsequent Section on Article 6 of UNCAC Chapter II will elaborate in more detail on the status of implementation regarding LEITI.

In spite of its sophisticated legal anti-corruption framework and the creation of several integrity institutions, there is widespread criticism concerning the slow and half-hearted implementation of existing anti-corruption policies and strategies. Most of the observers and analysts consulted in the research process feeding into this draft report express their dissatisfaction with the little progress made in the fight against corruption which they say is due to a lack of political will and allows corruption to persist.<sup>19</sup> There seem to be still too many government officials and public servants who regard corruption as a means of self-enrichment and therefore torpedo the implementation of the strict anti-corruption laws Liberia has already enacted. Many of these culprits misuse their influence to obstruct the work of Liberia's anti-graft bodies and thereby protect themselves and their colleagues

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<sup>15</sup> Alao (2011). Natural Resources and the Dynamics of Conflicts in West Africa (available at: <https://codesria.org/IMG/pdf/3-8.pdf> [last accessed: 22/11/2021]).

<sup>16</sup> See [https://eiti.org/files/documents/liberia\\_2009\\_act\\_leiti.pdf](https://eiti.org/files/documents/liberia_2009_act_leiti.pdf) [last accessed: 22/11/2021].

<sup>17</sup> Rich and Warner (2012). Addressing the Roots of Liberia's Conflict Through the Extractive Industries Transparency Initiative (available at: <https://www.taylorfrancis.com/chapters/edit/10.4324/9781849775786-23/addressing-roots-liberia-conflict-extractive-industries-transparency-initiative-eddie-rich-negbalee-warner> [last accessed: 22/11/2021]).

<sup>18</sup> Liberia Extractive Industries Transparency Initiative (LEITI): EITI Report, FY 2018/2019, p. 11 (available at: <https://eiti.org/document/leiti-20182019-report> [last accessed: 22/11/2021]).

<sup>19</sup> Bertelsmann Transformation Index (2021). BTI 2020 Country Report – Liberia, p. 11 (available at: <https://bti-project.org/en/reports/country-dashboard/LBR> [last accessed: 22/11/2021]). / Front Page Africa (2021). Liberia. Front Page Africa Releases 2021 Evaluation of State Owned Enterprises and Integrity Institutions (available at: <https://frontpageafricaonline.com/front-slider/liberia-frontpageafrica-releases-2021-evaluation-of-state-owned-enterprises/> [last accessed: 03/12/2021]). / Johnson-Mbayo (2021). Happy Few's Happy Places. How Liberian Politicians and Officials Escape Accounting for their Wealth (available at: <https://www.zammagazine.com/investigations/1418-the-happy-few-s-happy-places-how-liberian-politicians-and-officials-escape-accounting-for-their-wealth> [last accessed: 22/11/2021]).

from serious consequences for their misconduct.<sup>20</sup> The same is true for investigative and audit reports which barely trigger further investigation, let alone legal action.<sup>21</sup> On the other hand, academic research on the success of anti-corruption efforts in Liberia discusses that the persistence of opaque, informal power structures allow actors who operate outside the state to exercise high influence on politics and economics and thereby preserve their corrupt activities.<sup>22</sup>

The lack of political will to implement Liberia's sophisticated anti-corruption framework runs counter to the repeated pledges made by the Government of Liberia to eradicate corruption.<sup>23</sup> The 2021 Summit of Democracy, which was organized by U.S.-President Joe Biden in December 2021, was the most recent occasion for President Weah to stress his administration's commitment to fight corrupt practices inside Liberia by all means possible.<sup>24</sup> Governance and Transparency also form a central pillar of the Government's Pro-Poor Agenda for Prosperity and Development (PAPD).<sup>25</sup> This document provides an unambiguous commitment on the part of the government to foster transparency in the public sector, contain corruption and protect whistleblowers. Utilizing e-procurement, extending the legal mandate of the LACC, and conducting regular audits of all government institutions are only some of the measures the government promises to implement.<sup>26</sup> These announcements have entailed little action thus far though and political opponents as well as civil society activists have blamed the president for doing too little to genuinely fight corruption.<sup>27</sup> The government has prosecuted some allegations of corruption, yet there is a sense among the Liberian public that the Liberian government is merely paying lip service on the issue of corruption and deliberately prolongs the enforcement of the anti-corruption legal framework.

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<sup>20</sup> Resimic (2021). Corruption Risks in Tax Administration, p. 15 (available at: <https://www.u4.no/publications/corruption-risks-in-tax-administration.pdf> [last accessed: 22/11/2021]). / Saywon (2021). Liberia: GAC Concedes Corruption Report (<https://smartnewsliberia.com/liberia-gac-concedes-corruption-report/> [last accessed: 22/11/2021]).

<sup>21</sup> CENTAL (2021). State of Corruption Report 2021, p. 3 (available at: <https://www.cental.org.lr/index.php/documents/reports/state-of-corruption-report> [last accessed: 22/11/2021]).

<sup>22</sup> Funaki and Gelincorse (2014). Anti-Corruption or Accountability? International Efforts in Post-Conflict Liberia (available at: <https://www.tandfonline.com/doi/abs/10.1080/01436597.2014.921433> [last accessed: 22/11/2021]).

<sup>23</sup> Giahvue (2018). Weah Sworn in as Liberian President, Vows to End Corruption (available at: <https://www.reuters.com/article/us-liberia-politics-idUSKBN1FB24B> [last accessed: 22/11/2021]). / Executive Mansion (2020). President Weah Renews Anti-Corruption Fight, as Integrity Institutions Present Fresh Strategy (available at: [https://www.emansion.gov.lr/2press.php?news\\_id=5264&related=7&pg=sp](https://www.emansion.gov.lr/2press.php?news_id=5264&related=7&pg=sp) [last accessed: 22/11/2021]).

<sup>24</sup> Front Page Africa (2021a). Liberia: President Weah Urges World Leader to Protect the Fight Against Corruption and Human Rights (available at: <https://frontpageafricaonline.com/front-slider/liberia-pres-weah-urges-world-leader-to-protect-the-fight-against-corruption-and-human-rights/> [last accessed: 10/12/2021]).

<sup>25</sup> See <http://liberianconsulatega.com/wp-content/uploads/2017/07/PAPD-Pro-Poor-Agenda-for-Prosperity-and-Development.pdf> [last accessed: 22/11/2021].

<sup>26</sup> See CENTAL (2021). State of Corruption Report 2021, p. 17.

<sup>27</sup> Maclean and Boley (2019). Protests in Liberia Over George Weah's Failure to Tackle Corruption (available at: <https://www.theguardian.com/world/2019/jun/07/thousands-protest-in-liberia-against-failure-to-tackle-corruption> [last accessed: 22/11/2021]). / Ayeni (2021). Liberia: "We Want to Make Weah a One-Term President" says Alexander Cummings (available at: <https://www.theafricareport.com/107780/liberia-we-want-to-make-weah-a-one-term-president-says-alexander-cummings/> [last accessed: 22/11/2021]).

President Weah has reacted to the fierce criticism by submitting four legal bills in 2021 which seek to address the prevailing weaknesses in Liberia's anti-corruption laws and expand the mandate of several anti-corruption bodies. More specifically, these bills<sup>28</sup> envision to<sup>29</sup>:

- expand the mandate of the LACC to include the right to directly prosecute cases of corruption (“Act Restating An Act to Establish the Liberia Anti-Corruption Commission”),
- expand the mandate of the LACC to establish and maintain an asset declaration registry for all Government employees (“Act for the amendment of Part X of the Code of Conduct of 2014”),
- enact laws on Whistleblower Protection (“Whistle Blower Act of 2021”), and
- amend the Anti-Money Laundering Act of 2012 to establish a Recovered Assets Fund and tweak Liberian laws on illicit financing to make them compliant with international best practices (“Anti Money Laundering, Terrorist Financing, Preventive Measures, and Proceeds of Crimes Act, 2021”).

Anti-corruption experts have commended these bills as a genuine step forward.<sup>30</sup> If enacted, these bills would indeed deliver upon some of the PAPD's key promises concerning Governance and Transparency. Whether there will be sufficient political will to fully implement these bills remains to be seen though. Furthermore, the 2021 CENTAL report on the state of corruption in Liberia mentions that the recent Presidential bills neither provide a legal framework for the creation of a specialized anti-corruption court nor instigate the establishment of a sophisticated e-procurement system, amongst others.<sup>31</sup>

Further reasons mentioned in the literature and by those consulted for this report as to why political and petty corruption persist refer to the low level of trust Liberians have in the justice system<sup>32</sup>, an insufficient number of individuals that are passionate about eradicating corruption and have the expertise to uncover and prosecute corrupt activities, a weak justice system, the low salaries public servants receive, as well as insufficient financial resources and limited autonomy of the bodies in charge of fighting corruption.

Several recent incidents mirror how the country's poor implementation of its legal anti-corruption framework allow corruption and illicit financial activities to persist. Anger and fury were nurtured by the alleged disappearance of both 15.5 billion Liberian dollars<sup>33</sup> of freshly minted currency and the embezzlement of USD 25 million that were envisioned to boost the economy in 2018.<sup>34</sup> Two

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<sup>28</sup> The bills are not accessible online. However, the FIU shared a copy of the “Anti Money Laundering, Terrorist Financing, Preventive Measures, and Proceeds of Crimes Act, 2021” with CENSSAD. Information on the content of the other bills were retrieved from CENTAL (2021) and media reports which covered the bills.

<sup>29</sup> See CENTAL (2021). State of Corruption Report 2021, p. 17.

<sup>30</sup> For example, CENTAL (2021a). CENTAL Lauds President Weah for Submission of Anti-Graft Bills and Urges Legislature to Timely Act on Bills Submitted (available at: <https://www.cental.org.lr/index.php/media-center/news/item/52-cental-lauds-president-weah> [last accessed: 22/11/2021]) or Mr. Edwin Harris, Director General of the FIU, during his interview with CENSSAD on 8 October 2021.

<sup>31</sup> See CENTAL (2021). State of Corruption Report 2021, p. 17.

<sup>32</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 91 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

<sup>33</sup> On 1 December 2021, 1 USD was traded for 143 Liberian Dollar. Applying this exchange rate, LD 15.5 billion are roughly USD 108 million.

<sup>34</sup> Deutsche Welle (DW) (2018a). Disappearance of \$104 Million Sparks Protest in Liberia (available at: <https://www.dw.com/en/disappearance-of-104-million-sparks-protest-in-liberia/a-45621713> [last accessed: 22/11/2021]). / Kollie (2019). Missing Billions, Losing Patience: Liberia Probe Targets Former Officials (available

investigative reports were prepared, one of them by the government's presidential investigative team (PIT). As part of the investigations, several people were arrested, including the son of former president Ellen Johnson Sirleaf who was acquitted of all accusations later though.<sup>35</sup> Both reports found that a large share of the LD 15.5 billion had actually been delivered to the central bank's vaults.<sup>36</sup> At the same time, they bemoaned that government policy had been poorly implemented and that 2.6 billion printed LD were still missing for some time.<sup>37</sup> The investigative reports led to the identification and prosecution of culpable individuals who have been convicted in the meantime.<sup>38</sup>

The faith of the USD 25 million cash injection, on the other hand, has been occupying Liberian authorities for a longer time, particularly the LACC. Liberia's core anti-corruption institution was asked to undertake a supplementary investigation into what had happened with the USD 25 million in 2019.<sup>39</sup> The Attorney General at the time mentioned that the government was pushing for the quickest possible resolution of the case. This pledge encouraged the LACC to promise the publication of a report on the matter by December 2019. The 2021 CENTAL report on the state of corruption bemoaned that the public is still waiting for this report to be published as of November 2021.<sup>40</sup> Officials from the LACC, mentioned that the report has been completed.<sup>41</sup>

The list of recent acts of corruption that were brought to the public can be extended with ease. The most famous one concerns the accusations formulated by the UK-based NGO Global Witness<sup>42</sup> that representatives of a British mining company had tried to bribe government officials and judges to secure mining concessions in northern Liberia. Liberia's Supreme Court acquitted eight defendants in 2019.<sup>43</sup> Following the instructions of the Supreme Court, a new Trial has commenced though.<sup>44</sup>

One of Liberia's major state-run hospitals has been involved in corrupt activities, too. In 2016, five employees of the hospital, including two senior administrators, were accused of having transferred a total of USD 108,926.19 from the hospital to their personal accounts at several banks in Monrovia.

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at: <https://africanarguments.org/2019/09/missing-billions-losing-patience-liberia-probe-targets-former-officials-weah/> [last accessed: 22/11/2021]). / Saigal (2019). Where are Liberia's Missing Millions? (available at: <https://www.bbc.com/news/world-africa-48540699> [last accessed: 22/11/2021]).

<sup>35</sup> Porkpa (2020). Son of Former Liberia President Acquitted Over Missing Billions (available at: <https://www.rfi.fr/en/africa/20200515-son-of-former-liberia-president-johnson-sirleaf-acquitted-over-missing-billions-corruption> [last accessed: 22/11/2021]).

<sup>36</sup> Reuters (2019). Probe finds Liberia's „Missing“ USD 100 Million in Central Bank Vaults – U.S. Embassy (available at: <https://www.reuters.com/article/liberia-money-idAFL5N20N8WE> [last accessed: 22/11/2021]). / Saigal (2019). Where are Liberia's Missing Millions? (available at: <https://www.bbc.com/news/world-africa-48540699> [last accessed: 22/11/2021]).

<sup>37</sup> Saigal (2019). Where are Liberia's Missing Millions? (available at: <https://www.bbc.com/news/world-africa-48540699> [last accessed: 22/11/2021]).

<sup>38</sup> On-site interview with Mr. Kowo (Executive Director of LACC) and Mr. Tommy (Preventive Officer at LACC) on 28 January 2022.

<sup>39</sup> See CENTAL (2021). State of Corruption Report 2021, p. 18.

<sup>40</sup> Ibid.

<sup>41</sup> On-site interview with Mr. Moses Kowo (Executive Director) and officials of LACC on 28 January 2022.

<sup>42</sup> Global Witness (2016). Global Witness Exposes Bribes to Top Liberian Officials by UK Mining Company and Varney Sherman (available at: <https://www.globalwitness.org/en/press-releases/global-witness-exposes-bribes-top-liberian-officials-uk-mining-company-and-varney-sherman/> [last accessed: 22/11/2021]).

<sup>43</sup> Yangian (2019). Liberia: Sable Mining Indictees Acquitted of Bribery Allegation (available at: <https://frontpageafricaonline.com/news/liberia-sable-mining-indictees-acquitted-of-bribery-allegations/> [last accessed: 22/11/2021]).

<sup>44</sup> FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, p. 16 (available at: <https://www.fiuliberia.gov.lr/liberia-national-risk-assessment-nra-report/> [last accessed: 22/11/2021]).

While some of the defendants pleaded guilty, others confessed their illicit activity.<sup>45</sup> Liberia's Criminal Court C convicted three defendants as guilty and sentenced them to prison for nine years, eight years and two years, respectively.<sup>46</sup> These examples illustrate that Liberia's anti-graft institutions have occasionally managed to bring allegations of corruption in court. Such trials remain an exception though. It is also noteworthy that of the few cases that are brought to court, many get stuck due to a lack of political will to prosecute the defendant. The case of a former managing director of an airport in Liberia demonstrates this pattern.<sup>47</sup> Together with the First International Bank, the director was accused of having stolen almost USD 1 million from public funds. Once the government led by former President Sirleaf raised the accusations, the accused escaped to America. The Sirleaf regime tried to convince the American authorities of extradite the director, to no avail. In 2019, the lawyers of the incumbent regime led by President Weah who had superseded President Sirelaf in 2018 surprisingly dropped the allegations that had been pending since 2013 though. In 2020, the director was convicted in the US for another crime. Although no Liberian court ever found the bank director guilty, the case indicates how a lack of political will often help suspects to evade judgements. Below elaborations will show in more detail that prosecution of corruption, in spite in the presence of strong evidence, is one of the key challenges Liberia is grappling with.

Allegations of corruption are also rampant at the time of writing this report. For example, an LRA auditor was arrested in October 2021, being accused of having deliberately underestimated an entity's tax duty in exchange for a bribery payment worth USD 12,000.<sup>48</sup> The defendant was released on bail in late October 2021. The most recent CENTAL report on the state of corruption in Liberia provides an in-depth discussion of other accusations related to corruption.<sup>49</sup> This section refrains from replicating the description of all cases as they closely resemble the patterns of conflict of interests, embezzlement, public theft, insufficient reporting on expenditures by public institutions, and bribery described above. In a nutshell, the latest examples of alleged misconduct concern:

- passport fraud in the Ministry of Foreign Affairs;
- the illicit procurement of a loading machine from the funds from a port; and
- plans by the Officer-in-Charge to siphon assets belonging to the Central Agricultural Research Institute.

Finally, Liberia has also sought to assure the international community of its commitment to tackle corruption, money-laundering, and terrorist financing over the past years. The country is signatory to the Economic Committee of West African States Protocol on the Fight against Corruption (since

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<sup>45</sup> Front Page Africa (2016a). JFK Hospital Corruption Case Heightens – Deputy Administrator Testify (available at: <https://frontpageafricaonline.com/health/jfk-hospital-corruption-case-heightens-deputy-administrator-testify/> [last accessed: 22/11/2021]).

<sup>46</sup> The Independent Probe Newspaper (2018). In JFK Theft Case: Supreme Court Sentence Prime Convict to Nine Year Imprisonment as others get eight & two years each (available at: <http://www.independentprobe.com/in-jfk-theft-case-supreme-court-sentence-prime-convict-to-nine-year-imprisonment-as-others-gets-eight-two-years-each/> [last accessed: 22/11/2021]).

<sup>47</sup> Sieh (2021). Liberia: Ellen Corkrum Sued in the US for Bank Fraud After Receiving US\$6M from Government's Payroll Protection Program (available at: <https://frontpageafricaonline.com/front-slider/liberia-ellen-corkrum-sued-in-the-u-s-for-bank-fraud-after-receiving-us6m-from-governments-payroll-protection-program/> [last accessed: 22/11/2021]).

<sup>48</sup> Tokpah (2021). Indicted LRA Auditor Finally Released from Prison for Alleged Theft (available at: <https://frontpageafricaonline.com/news/indicted-lra-auditor-finally-released-from-prison-for-alleged-theft/> [last accessed: 22/11/2021]).

<sup>49</sup> See CENTAL (2021). State of Corruption Report 2021, pp. 14-15.



2001)<sup>50</sup>, the African Union Convention on Preventing and Combating Corruption (AUCPCC, since 2007) and the Open Government Partnership (OGP, since 2011). These commitments supplement Liberia's ratification of the UNCAC and membership of the EITI. Currently, Monrovia is expressing its interest in joining the Egmont group which is an informal network of far more than 100 Financial Intelligence Units that pool their resources and exchange information to eradicate money laundering and terrorist financing.<sup>51</sup> Joining this cooperative platform would be a milestone in the country's fight against money laundering and terrorist financing (see Section on UNCAC Chapter II, Article 14).

### **Good practices**

- Liberia's legal framework to prevent corruption is sophisticated. The country has enacted several laws that provide clear guidelines for how to enhance the combat against corruption. These legal acts have also established several anti-graft bodies charged with the responsibility to implement the law.

### **Deficiencies**

- Corruption is said to be deeply rooted in contemporary Liberia. While the legal anti-corruption framework is relatively well-advanced, its implementation is poor.
- A lack of political will to prosecute corrupt individuals, especially high-level ones, remains a significant obstacle to the fight against corruption.
- Only very few corruption cases are prosecuted.
- Impunity perpetuates misconduct. The non-implementation of sanctions does little to deter corrupt individuals.

#### **4.1.2 Article 6 – Preventive anti-corruption bodies**

Article 6 of Chapter II of the UNCAC requires States Parties to establish one or more anti-graft bodies that ensure the smooth implementation of the anti-corruption preventive measures and policies. A second duty of these anti-corruption bodies concerns the dissemination of knowledge about how to prevent corruption among the population. Article 6 also requires States Parties to give their anti-graft bodies both sufficient independence and adequate resources to ensure that they can execute their activities effectively. This concerns both financial resources but also human capital in the form of specialized staff with expertise on corruption. Undue interference with these bodies is strictly prohibited.

Liberia has witnessed the creation of a variety of integrity institutions over the past years. The scope and mandate the most important of those anti-corruption bodies which are directly related to UNCAC Chapters II and V are presented in this chapter. The country's core body in the anti-corruption fight is the Liberia Anti-Corruption Commission (LACC) which was established in 2008<sup>52</sup> to guide and streamline the fight against corruption and create awareness among the broad masses about the negative consequences of corruption. The LACC has strong investigative powers when it comes to

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<sup>50</sup> ECOWAS member states adopted this Protocol in 2001 which had not come into force by 2019 though (see <https://knowledgehub.transparency.org/guide/international-anti-corruption-commitments/download> [last accessed: 22/11/2021]).

<sup>51</sup> Front Page Africa (2021b). Liberia: Anti-Money Laundering Delegation Urges Collaboration (available at: <https://frontpageafricaonline.com/news/liberia-anti-money-laundering-delegation-urges-collaboration/> [last accessed: 22/11/2021]).

<sup>52</sup> See [https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Liberia\\_Anticorruption%20Commission%20Act\\_2008\\_en.pdf](https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Liberia_Anticorruption%20Commission%20Act_2008_en.pdf) [last accessed: 22/11/2021]).

corruption<sup>53</sup>, yet retrieves most of its financial resources from the national budget which undermines its independence.<sup>54</sup> The lack of fiscal autonomy renders the LACC vulnerable to political interference, although this concern is rather theoretical in nature with the LACC Executive Director stating that there has not been a single incident of political interfering in LACC's work.<sup>55</sup> However, the LACC Executive Director referred to the lack of financial autonomy as a constraint that he would like to see addressed in the future.<sup>56</sup>

Section 11.1 of the legal act establishing the LACC<sup>57</sup> states that the LACC may only report a case of corruption for which they have collected sufficient evidence to the Ministry of Justice (MOJ). Whether that case is prosecuted or not hinges upon the latter's decision which must be made within three months. If the MOJ does not react to the LACC report within three months, the latter is free to prosecute the case itself.<sup>58</sup> This has barely happened though, with the prosecution of a former police inspector in the name of LACC in 2012 being a rare exception.<sup>59</sup> It took several years until the Supreme Court pronounced judgement but ultimately the accused former police chief was convicted for misappropriating public funds.<sup>60</sup> The LACC has also initiated legal action against a former Defense Minister who was convicted too and ordered to pay back the public money that he had stolen.<sup>61</sup>

The limited mandate of the LACC has acted as a major constraint on the fight against corruption given that the MOJ is swamped with criminal cases and lacks the capacity to evaluate and prosecute all allegations of corruption properly. Still, with its new chairperson hitting the ground running in July 2021, the LACC has encouraged citizens and the civil society to contribute to a corruption-free society by reporting incidents of corruption whenever they come across them.<sup>62</sup> Two hotlines and an online platform have been announced to be set up to facilitate corruption reporting.<sup>63</sup> Nevertheless, legal experts and domestic anti-graft institutions have lamented that these efforts will not suffice and

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<sup>53</sup> Transparency International UK (2011). Counter-Corruption Reforms in Post-Conflict Countries (available at: [https://ti-defence.org/wp-content/uploads/2016/03/2011-10\\_CounterCorruptionReforms\\_PostConflict.pdf](https://ti-defence.org/wp-content/uploads/2016/03/2011-10_CounterCorruptionReforms_PostConflict.pdf) [last accessed: 22/11/2021]).

<sup>54</sup> OSIWA (2016). Effectiveness of Anti-Corruption Agencies in West Africa, pp. 79-81 (available at: <https://www.osiwa.org/publications/effectiveness-of-anti-corruption-agencies-in-west-africa/>) [last accessed: 22/11/2021]).

<sup>55</sup> On-site interview with Mr. Kowo (Executive Director of LACC) and officials of the LACC on 28 January 2022.

<sup>56</sup> Ibid.

<sup>57</sup> See [https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Liberia\\_Anticorruption%20Commission%20Act\\_2008\\_en.pdf](https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Liberia_Anticorruption%20Commission%20Act_2008_en.pdf) [last accessed: 22/11/2021]).

<sup>58</sup> See OSIWA (2016). Effectiveness of Anti-Corruption Agencies in West Africa, p. 10/71.

<sup>59</sup> All Africa (2012). Liberia. LACC Confirms Indictment for Ex-Police Chief, Others (available at: <https://allafrica.com/stories/201202241203.html> [last accessed: 22/11/2021]).

<sup>60</sup> Toby (2020). Court Convicts Former Liberian Police Chief and Others for US\$ 100K Theft (available at: <https://newspublictrust.com/court-convicts-former-liberian-police-chief-and-others-for-us100k-theft/> [last accessed: 22/11/2021]). / Hot Pepper (2021). LACC Shows Willpower to Fight Corruption (available at: <https://hotpepperliberia.com/lacc-shows-willpower-to-fight-corruption/> [last accessed: 22/11/2021]).

<sup>61</sup> Hot Pepper (2021). LACC Shows Willpower to Fight Corruption (available at: <https://hotpepperliberia.com/lacc-shows-willpower-to-fight-corruption/> [last accessed: 22/11/2021]).

<sup>62</sup> Worzi (2021). New LACC Executive Chairperson Commits to Impartial Corruption Fight (available at: <https://www.liberianobserver.com/new-lacc-executive-chairperson-commits-impartial-corruption-fight> [last accessed: 22/11/2021]).

<sup>63</sup> Koinyeneh (2021a). Liberia: New LACC's Issues 120-Day Ultimatum to Past, Present Public Officials Hooked for Corruption to Restitute Stolen Fund or Risk Arrest (available at: <https://allafrica.com/stories/202107230672.html> [last accessed: 22/11/2021]).

demand the establishment of an independent anti-corruption court to enhance the fight against corruption.<sup>64</sup>

The government has exhibited awareness of the insufficient mandate of the LACC. To alleviate existing shortcomings, it has pledged to intensify its endeavors to establish such a fast-track, specialized anti-corruption court<sup>65</sup>, and assign the LACC direct prosecutorial power.<sup>66</sup> President Weah submitting a bill to the Legislature which demands the expansion of the mandate of the LACC in May 2021 suggests that he is currently showing some will to walk the talk and counter critique that his regime deliberately neglects the combat against corruption. His bill restates the 2008 “Act to Establish the Liberia Anti-Corruption Commission”<sup>67</sup> and seeks the establishment of an independent anti-corruption commission that, other than the LACC, has unambiguous duties and the explicit mandate to investigate and prosecute allegations of corruption.<sup>68</sup> The year 2022 will show whether the approaching 2023 Presidential Elections and the associated challenge to convince voters of their ability to bring prosperity to Liberians will incentivize the incumbent government to finally take serious action to ensure good governance and adopt a zero-tolerance stance towards corrupt individuals and corporates.

Recent projections about the LACC's budget plummeting from the previous more than USD 2 million to USD 1.3 million for 2021-2022<sup>69</sup> contradict the government's promises to rejuvenate the fight against corruption from 2021 onwards. Such a significant drop in the budget provided for the LACC rather indicates gloomy prospects for Liberia's key anti-graft institution and hence for the country's fight against corruption in general. Below sections will disclose that all of Liberia's anti-graft bodies operate on insufficient budgets.

Lack of leadership has also severely undermined the LACC's effectiveness. The Act of Legislature which established the LACC back in 2008 states that five Commissioners should jointly head Liberia's core anti-graft institution. There was an extended period recently during which three of these five leadership positions were not filled. While the number of serving LACC Commissioners recently increased to three<sup>70</sup>, two of the five leadership posts remain vacant. This prolonged period of

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<sup>64</sup> All Africa (2019). Liberia. Effective Asset Recovery Requires a Specialized Court (available at: <https://allafrica.com/stories/201912160539.html> [last accessed: 22/11/2021]). / See CENTAL (2021). State of Corruption Report 2021, p. 7/17. / Peters (2021). LACC Wants Special Corruption Court (available at: <https://thenewdawnliberia.com/lacc-wants-special-corruption-court/> [last accessed: 12/12/2021]).

<sup>65</sup> Front Page Africa (2021a). Liberia: President Weah Urges World Leader to Protect the Fight Against Corruption and Human Rights (available at: <https://frontpageafricaonline.com/front-slider/liberia-pres-weah-urges-world-leader-to-protect-the-fight-against-corruption-and-human-rights/> [last accessed: 10/12/2021]).

<sup>66</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 97 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

<sup>67</sup> See [https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Liberia\\_Anticorruption%20Commission%20Act\\_2008\\_en.pdf](https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Liberia_Anticorruption%20Commission%20Act_2008_en.pdf) [last accessed: 22/11/2021]).

<sup>68</sup> Koinyeneh (2021b). Liberia: President Weah Submits Bill Expanding LACC's Scope of Operation to Combat Corruption (available at: <https://frontpageafricaonline.com/news/liberia-president-weah-submits-bill-expanding-laccs-scope-of-operation-to-combat-corruption/> [last accessed: 22/11/2021]). / See also Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 97 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

<sup>69</sup> Johnson-Mbayo (2021). Happy Few's Happy Places. How Liberian Politicians and Officials Escape Accounting for their Wealth (available at: <https://www.zammagazine.com/investigations/1418-the-happy-few-s-happy-places-how-liberian-politicians-and-officials-escape-accounting-for-their-wealth> [last accessed: 22/11/2021]).

<sup>70</sup> See CENTAL (2021). State of Corruption Report 2021, p. 18.

incomplete leadership does not seem to bother the government too much which, in turn, raises further doubts as to the government's commitment to genuinely fight corruption. The nomination of the LACC's Commissioners is up to the President (with the consent of the Senate), after all.

On a more positive note, the LACC has recently embarked on the process of vetting the asset declarations of 100 officials that had served under the administration of former president Johnson-Sirleaf.<sup>71</sup> This exercise indicates that the LACC has the clout to conduct investigations. Other incidents involving the LACC in 2021 further support the impression that Liberia's core anti-graft body has scaled up its activities and even dares to confront some higher-ranking public officials and prominent public institutions who may have been involved in corrupt activities. Most importantly, the LACC:

- has released an unambiguous call upon public officials to deliver on their asset declaration duties on time in 2021<sup>72</sup>,
- has undertaken considerable endeavors to thoroughly investigate allegations of corruptions against high-ranking public officials such as a former Minister of Defense and a former Police Director, and ultimately bring them to court<sup>73</sup>, and
- has recommended to dismiss the chairperson of the National Elections Commission (NEC) based on allegations of both money laundering and having violated various provisions that are contained in the Code of Conduct and concern public procurement as well as the disclosure of conflicts of interest.<sup>74</sup> On 24 December 2021, her lawyers surrendered the NEC chairperson to the court and received the indictment.<sup>75</sup> The LACC's request to indict the NEC chairperson has thus resulted in the legal prosecution of a high-ranking public official who has supposedly been involved in criminal activities.
- has kicked off an in-depth corruption investigation that targets the Agriculture Ministry.<sup>76</sup> The LACC accuses the entire leadership of the Ministry of Agriculture of having failed to report conflict of interest, having been involved in financial improprieties and having awarded agricultural contracts worth millions of USD in an illegal fashion.

Moreover, the LACC has been undertaking several risk assessments recently, determining the vulnerability of public institutions to corruption, including the Liberia National Police (LNP), Liberia Immigration Service (LIS) and the Liberia Electricity Corporation (LEC).<sup>77</sup> These assessments usually flow into tailor-made recommendations for action which the LACC demands the respective institution

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<sup>71</sup> See CENTAL (2021). State of Corruption Report 2021, p. 19.

<sup>72</sup> The Independent Probe Newspaper (2021). LACC Grows Teeth. Sets Deadline for Assets Declaration for Public Officials (available at: <http://www.independentprobe.com/lacc-grows-teeth-sets-deadline-for-assets-declaration-for-public-officials/> [last accessed: 22/11/2021]).

<sup>73</sup> Hot Pepper (2021). LACC Shows Willpower to Fight Corruption (available at: <https://hotpepperliberia.com/lacc-shows-willpower-to-fight-corruption/> [last accessed: 22/11/2021]).

<sup>74</sup> Doodoo (2021). Liberia. LACC Indicts NEC Chair, Court Issues Writ for Her Arrest But She's Reportedly in Flight (available at: <https://frontpageafricaonline.com/news/liberia-lacc-indicts-nec-chair-court-issues-writ-for-her-arrest-but-shes-reportedly-in-flight/> [last accessed: 29/12/2021]). / Tokpah (2021a). Liberia. LACC Recommends Dismissals of NEC Chair, Procurement Head Over US\$ 182k Thermometer Scandal (available at: <https://frontpageafricaonline.com/front-slider/liberia-lacc-recommends-dismissals-of-nec-chair-procurement-head-over-us182k-thermometer-scandal/> [last accessed: 17/12/2021]).

<sup>75</sup> Tokpah (2021b). Liberia. NEC Chairperson Surrenders to Court, Files Bond (available at: <https://frontpageafricaonline.com/news/liberia-nec-chairperson-surrenders-to-court-files-bond/> [last accessed: 29/12/2021]).

<sup>76</sup> Public Trust Media Group Inc (PTMG) (2022). LACC Places Agriculture Ministry "Under Full Scale Corruption Investigation" (available at: <https://newspublictrust.com/lacc-places-agriculture-ministry-under-full-scale-corruption-investigation/> [last accessed: 11/01/2022]).

<sup>77</sup> On-site interview with Mr. Kowo (Executive Director of LACC) and Mr. Tommy (Preventive Officer at LACC) on 28 January 2022.

to implement. If the latter fails to do so, the LACC can step up and chose other means to make sure that the recommended action steps materialize.<sup>78</sup>

Finally, the LACC Executive Director has stressed the fact that LACC staff members have received extensive training sponsored by international partners and hence understand their job.<sup>79</sup> There is no doubt, however, that only an increase in the number of trained staff can help the LACC deliver on its mandate.

Additional institutions relevant for Liberia's fight against corruption are the General Auditing Commission (GAC), the Liberian Revenue Authority (LRA), the Internal Audit Agency (IAA), the Financial Intelligence Unit (FIU) and the Public Procurement and Concession Commission (PPCC). The former three conduct annual audits of government institutions whereas the FIU is dedicated to fighting money laundering and draining illicit flows of money. The PPCC, on the other hand, is working to ensure that public procurement processes in Liberia adhere to legal provisions contained in the 2010 Public Procurement and Concession Act (PPCA). This report will focus more extensively on these bodies and their purpose and mandate, respectively, across the various subsections below.

The research and interviews conducted while preparing this report indicate that all Liberian bodies dedicated to containing corrupt practices grapple with low budgetary support, a lack of trained staff, low technical capacity, poor equipment, limited independence and insufficient political will to deliver on their legal mandate. The LEITI<sup>80</sup> and the FIU, two important Liberian institutions to protect the country's resources and funds, have even experienced temporary bans from international platforms against corruption in the past. These bans have been lifted in the meantime due to genuine improvements on the part of the Liberian entities.<sup>81</sup> For example, the FIU has published Liberia's widely acknowledged first National Risk Assessment (NRA) report in 2021 which assesses the country's performance in various dimensions of the fight against money laundering and terrorist financing. The U.S. Embassy in Liberia has additionally commended the FIU for its genuine efforts to tackle transnational money laundering in early 2022.<sup>82</sup> However, the various constraints mentioned above impede the LEITI and the FIU to effectively fulfil their mandates.

With respect to the other anti-graft entities, the GAC conducts and publishes around 35-70 audits every year.<sup>83</sup> Some of these investigations have revealed that certain government institutions waste public funds or conceal the purpose for spending money.<sup>84</sup>

Other auditing agencies such as the Liberian Revenue Authority (LRA) have tried to mitigate tax evasion and corruption in the tax administration system. The LRA has noted 17 cases of tax evasion, fraud and money laundering between January 2019 and August 2021.<sup>85</sup> Six of these cases entailed in-depth

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<sup>78</sup> On-site interview with Mr. Kowo (Executive Director of LACC) and Mr. Tommy (Preventive Officer at LACC) on 28 January 2022.

<sup>79</sup> Ibid.

<sup>80</sup> For information on the performance of the LEITI, kindly see below.

<sup>81</sup> Dunbar (2020). GIABA Restores Liberia's Financial Intelligence Unit Membership (available at: <https://frontpageafricaonline.com/news/giaba-restores-liberias-financial-intelligence-unit-membership/> [last accessed: 22/11/2021]).

<sup>82</sup> U.S. Embassy in Liberia (2022). Commending the Actions of the Financial Intelligence Unit of Liberia to Curb Illicit Finance (available at: <https://lr.usembassy.gov/commending-the-actions-of-the-financial-intelligence-unit-of-liberia-to-curb-illicit-finance/> [last accessed: 07/01/2022]).

<sup>83</sup> On-site interview with P. Garswa Jackson, Auditor General (GAC), on 16 December 2021.

<sup>84</sup> Sieh (2020). Liberia. GAC Audit Finds Millions in Waste & Abuse at National Police (available at: <https://frontpageafricaonline.com/front-slider/liberia-gac-audit-finds-millions-in-waste-abuse-at-national-police/> [last accessed: 22/11/2021]).

<sup>85</sup> Ibid., p. 19.

investigations and additional payments. Technical and financial capacity constraints prevent the LRA from scaling up their monitoring activities; however, there have also been reports about LRA auditors accepting bribes in return for deliberately underestimating the tax duty of individual companies.<sup>86</sup>

The Public Procurement Concession (PPCP), on the other hand, has managed to cut down the time it takes to complete procurement processes.<sup>87</sup> However, the share of procuring entities that submit procurement plans which then undergo a meticulous PPCC vetting remains low.<sup>88</sup> The public finds it difficult to access information on public procurement processes<sup>89</sup> as well as the resolution of complaints that evolve around alleged violations of the PPCA.<sup>90</sup> Liberia's nascent e-procurement system has failed to mitigate this major concern.

Liberia has also failed to exploit the technical opportunities that exist to strengthen the efficiency and monitoring capacity of anti-graft bodies. E-procurement is still in its infancy and much work remains to be done for the government to deliver on its promise to modernize Liberia's anti-corruption combat.<sup>91</sup>

The Liberian Constitution vests prosecutorial power in the Attorney General only, who is appointed by the President, and also serves as the Minister of Justice. Since any Attorney General holds their post by the grace of the President, they are highly vulnerable to threats of dismissal when they push for a thorough prosecution of cases involving members of the political elite. It is therefore not only the heads of Liberia's anti-graft institutions, but also the country's financial crime prosecutors whose integrity and independence are potentially undermined. Prosecution of corruption is further complicated by a lack of will to act on audit reports or investigations of the LACCC. The figures on the activities of the LACC nicely mirror the problem of poor prosecution. Different actors and individuals reported a total of 299 allegations of corruption to the LACC between 2009 and 2019. 177 of those cases were dropped due to insufficient supportive evidence or absent jurisdiction. Prosecution took place in only eleven cases and the number of convictions was as low as five, with penalties being not stringent whatsoever.<sup>92</sup> Poor prosecution of misconduct therefore persists until today.

The failure to implement the existing laws and prosecute corrupt individuals have done little to deter future malfeasance. Corrupt individuals know that the probability of them facing consequences for their illicit activities is very low under the current anti-corruption regime. Some of the interview partners consulted for this research therefore stressed that only the prosecution and sanctioning of every individual which is the target of justified accusation of corruption will reduce corrupt practices

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<sup>86</sup> Tokpah (2021). Indicted LRA Auditor Finally Released from Prison for Alleged Theft (available at: <https://frontpageafricaonline.com/news/indicted-lra-auditor-finally-released-from-prison-for-alleged-theft/> [last accessed: 22/11/2021]).

<sup>87</sup> Kukutschka, Roberto Martinez B. (2013). Liberia. Overview of Public Procurement, p. 4 (available at: <https://www.u4.no/publications/liberia-overview-of-public-procurement> [last accessed: 22/11/2021]).

<sup>88</sup> PPCC (2020). Annual Report for Calendar Year 2020, pp. 9-10 (available at: <https://www.ppcc.gov.lr/doc/PPCC%20Annual%20Report%202020.pdf> [last accessed: 22/11/2021]).

<sup>89</sup> Development Gateway (2017). Open Contracting Scoping Study. Liberia (available at: <https://developmentgateway.org/wp-content/uploads/2020/10/Open-Contracting-West-Africa-Liberia-Development-Gateway.pdf> [last accessed: 22/11/2021]).

<sup>90</sup> World Bank (2021). Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report – Liberia 2020, pp. 107-110 (available at: <https://www.pefa.org/node/4101> [last accessed: 22/11/2021]).

<sup>91</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 97 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

<sup>92</sup> See CENTAL (2021). State of Corruption Report 2021, p. 19.

in the long run.<sup>93</sup> Politicians and public servants alike must know that they will face sanctions if embezzling or stealing public funds. Once property of corrupt individuals is seized, once corrupt individuals go to jail after a fair trial, once culprits are prosecuted, this will incentivize public servants and politicians to think twice before engaging in corruption. The current system of impunity, however, perpetuates corruption and illicit activities.

Liberia's anti-graft institutions' staff oftentimes lack the knowledge and the technical means to conduct their monitoring duties in an adequate manner.<sup>94</sup> The same is true for the country's judiciary.<sup>95</sup> This creates an environment that is very conducive for corrupt practices. In 2020, the Liberian government has stressed its ambition to see the Internal Audit Agency (IAA) conducting and expanding regular internal audits in all 107 Ministries, Agencies and Commissions (MACs) that together comprise the Liberian state.<sup>96</sup> To ensure that the different anti-corruption bodies are fit to deliver on this target, there have been several capacity building interventions. For example, IAA in-house senior managers trained 87 new auditors on different issues related to audit and compliance, including payroll and personnel management. Similarly, the IAA Training Department offered a one-day training workshop for IAA's leaders, i.e., Departmental Heads, Sector Directors and Directors of Agency to speak about leadership theories and styles, respectively. Finally, a total of 45 auditors were prepared to pass an online Certified Government Auditing Professional exam which is yet to take place.<sup>97</sup> The Liberian government has repeatedly referred to these capacity-building exercises as evidence for its active role in combating corruption.

In October 2021, the LACC, in collaboration with three CSOs, i.e., CENTAL, Accountability Lab Liberia and Integrity Watch Liberia, have kicked off an Anti-Corruption Innovation Project.<sup>98</sup> The project's overarching objectives are to strengthen citizens' participation in the fight against corruption and use the partnership between the implementing entities to enhance the capacity of the LACC to deliver on its legal mandate and conduct meticulous investigations of acts of corruption.

Shifting the focus to Liberia's natural resource sector, the above-mentioned Liberia Extractive Industries Transparency Initiative (LEITI) is the most important agency. The LEITI's core duty is to uncover discrepancies between the amount of taxes mining companies active in Liberia claim to pay

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<sup>93</sup> For example, this was stated by Mr. Edwin Harris, Director General of FIU, who was interviewed on 8 October 2021 and by Mr. Arthur R. M. Becker, Project Officer at Multilateral Environmental Protection Agency, who was interviewed online.

<sup>94</sup> FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, pp. 8/32-33/45 (available at: <https://www.fiuliberia.gov.lr/liberia-national-risk-assessment-nra-report/> [last accessed: 22/11/2021]). / Global Anti-Money Laundering Research Tool (2021). Liberia (available at: <https://www.knowyourcountry.com/liberia1111> [last accessed: 22/11/2021]). / Open Government Partnership (2021). Action Plan Review: Liberia 2020-2022, p. 10 (available at: [https://www.opengovpartnership.org/wp-content/uploads/2021/06/Liberia\\_Action-Plan-Review\\_2020-2022.pdf](https://www.opengovpartnership.org/wp-content/uploads/2021/06/Liberia_Action-Plan-Review_2020-2022.pdf) [last accessed: 22/11/2021]). / World Bank (2021). Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report – Liberia 2020, pp. 16-20 (available at: <https://www.pefa.org/node/4101> [last accessed: 22/11/2021]).

<sup>95</sup> See FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, p. 8.

<sup>96</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 98 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

<sup>97</sup> Ibid., p. 97.

<sup>98</sup> UNDP Liberia (2021). Liberia Launches Anti-Corruption Innovation Project that Will Encourage Citizens' Participation (available at: <https://www.lr.undp.org/content/liberia/en/home/presscenter/pressreleases/2021/liberia-to-launch-anti-corruption-innovation-project-that-will-e.html> [last accessed: 22/11/2021]).

and the amount of taxes the government stipulates to have received from these companies.<sup>99</sup> The LEITI lacks prosecutorial power, however, so the information it amasses and disseminates help the LACC and ultimately the MOJ to detect illicit activities in the natural resource sector and prosecute the culprits, respectively.

With regard to the achievements of the LEITI, the picture is mixed although things have started to look brighter recently again after the initial progress the country had made was diluted between 2018 and 2020. Liberia was an early implementer of the EITI Standard and its first validation in 2016 brought highly satisfactory results. However, between September 2018 and 6 March 2020, Liberia was suspended from the EITI as it had failed to deliver the mandatory annual reports for 2016/2017 and 2017/2018 as well as the 2019 Work Plan and the 2017/18 Annual Progress Report, respectively, on time.<sup>100</sup> The reason for the latter was the domestic and international outcry when President Weah replaced the then Secretariat of LEITI, Mr. Konah Karmo, with Mr. Gabriel Nyenkan in an act of violating the law. The LEITI Act<sup>101</sup> is very clear in saying that to protect the independence of the LEITI, its head shall not be appointed by the Liberian President but the multi-stakeholder group (MSG) that steers the LEITI. International anti-corruption bodies like Global Witness expressed their anger about President Weah's move<sup>102</sup> and demanded the immediate suspension of Mr. Nyenkan who had entered the offices of the LEITI Secretariat with police officers to take over from Mr. Karmo. The domestic accountability body CENTAL later reiterated this demand and urged the President to remove Mr. Nyenkan from office.<sup>103</sup> Mr. Nyenkan was then removed from office in 2019 upon mounting public and international pressure in reaction to his illegal takeover one year earlier and the underperformance of the LEITI during that time.<sup>104</sup>

However, the fact that Liberia's ban from the EITI was lifted indicates that the country has made some progress in implementing its legal requirements. This is also demonstrated by the release of Liberia's much improved 12<sup>th</sup> EITI report in April 2021.<sup>105</sup> This report covers the two years up until June 30, 2020 and provides precise revenue figures generated in Liberia's natural resource sector. In addition, there is information on beneficial ownership of companies in the oil, mining, agriculture, and forestry sectors for the first time. LEITI has also pledged to intensify its collaboration with the Liberian Revenue Authority, the Liberian Business Registry, and other stakeholders to finally create a Beneficial Ownership Registry for the extractive resource sector.<sup>106</sup> Representatives of LEITI have expressed their confidence that this Registry will be established by the end of 2022.<sup>107</sup>

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<sup>99</sup> See <https://www.leiti.org.lr/general/who-we-are> [last accessed: 30/12/2021].

<sup>100</sup> Front Page Africa (2021). Liberia. Front Page Africa Releases 2021 Evaluation of State Owned Enterprises and Integrity Institutions (available at: <https://frontpageafricaonline.com/front-slider/liberia-frontpageafrica-releases-2021-evaluation-of-state-owned-enterprises/> [last accessed: 03/12/2021]). / Sieh (2019). EITI Secretariat Reaffirms Suspension of Liberia; Says Process “Dysfunctional”, “Legitimacy Questionable” (available at: <https://frontpageafricaonline.com/news/eiti-secretariat-reaffirms-suspension-of-liberia-says-process-dysfunctional-legitimacy-questionable/> [last accessed: 22/11/2021]).

<sup>101</sup> See [https://eiti.org/files/documents/liberia\\_2009\\_act\\_leiti.pdf](https://eiti.org/files/documents/liberia_2009_act_leiti.pdf) [last accessed: 22/11/2021].

<sup>102</sup> Global Witness (2018). Global Witness Condemns Illegal Interference in Liberian Transparency Agency (available at: <https://www.globalwitness.org/en/press-releases/global-witness-condemns-illegal-interference-liberian-transparency-and-anti-corruption-agency/> [last accessed: 22/11/2021]).

<sup>103</sup> The New Dawn (2019). Remove Gabriel Nyenkan from LEITI CENTAL urges President Weah (available at: <https://thenewdawnliberia.com/remove-gabriel-nyenkan-from-leiti/> [last accessed: 22/11/2021]).

<sup>104</sup> Senah (2019). Controversial LEITI Head of Secretariat Finally Removed (available at: <https://bushchicken.com/controversial-leiti-head-of-secretariat-finally-removed/> [last accessed: 22/11/2021]).

<sup>105</sup> See Front Page Africa (2021). Liberia. Front Page Africa Releases 2021 Evaluation of State Owned Enterprises and Integrity Institutions.

<sup>106</sup> LEITI (2021). Webpage (available at: <http://www.leiti.org.lr/>).

<sup>107</sup> In-person interview conducted with LEITI Head of Secretariat, Mr. Jeffrey Yates, on 14 October 2021.



Funded by the Liberian government, it therefore seems that the LEITI currently does a good job in both ensuring that Liberia delivers on the 2019 Extractive Industries Transparency Initiative (EITI) standards and boosting transparency in the country's natural resource sector. As such, the LEITI plays a key role in the Liberia's fight against corruption. The government itself has renewed its commitment to strengthen the capacity of the LEITI and the National Bureau of Concession (NBC) to ensure that mining, forestry, fishing, and agricultural concessions are granted in a fair and open manner.<sup>108</sup> Its latest effort to increase transparency in Liberia's extractive sector concerns the "Opening Extractives Program" which the government launched in September 2021.<sup>109</sup> This program's overarching objective is to render information on extractive activities publicly available. At the core of its strategy lies the attempt to ensure that there is full transparency about all beneficial owners that are involved in the exploitation of Liberia's natural resources. Representatives of the Open Ownership have expressed their sincere hope that adopting this program will be a major asset to eradicate money laundering and corruption committed by anonymous companies. The Liberian government, on the other hand, is confident that the program allows them to meet the 2019 EITI standards on transparency in the natural resource sector.

LEITI's being part of the Open Extractives Program is only one indication that it has dramatically improved in meeting its obligations. Staff members are confident to be able to present the 13<sup>th</sup> and 14<sup>th</sup> report (covering the fiscal years 2019/2020 and 2020/2021, respectively) by May 2022 already. If achieved, LEITI would over fulfill its reporting duties, operating way ahead of the reporting deadline. The current LEITI work plan also foresees several initiatives to further strengthen the oversight of Liberia's extractive sector. For example, LEITI envisions to evaluate in the future whether mining companies meet the social commitments they made, e.g., building schools and roads in concession-affected communities. Furthermore, LEITI's Head of Secretary has expressed its willingness to thoroughly investigate the licenses award processes to ensure that the mandatory renewal of mining licenses on the ground aligns with the Liberian law. This project is very ambitious and shall cover agricultural, mining, oil & gas, and forestry licenses, respectively.<sup>110</sup>

For now, it seems that LEITI's activities of compiling and disseminating information on the financial flows in Liberia's extractive sector help mitigate corruption related to logging, mining and oil or gas extraction. The government seems to tolerate the activities of LEITI and no attempts to interfere with their work have been reported. It should be noted though that LEITI lacks any prosecutorial power whatsoever. The information it produces may help international and domestic organizations, as well as the LACC, to identify criminal actors in the extractive sector and then put pressure on the MOJ for prosecution. Prosecution of actors engaged in the extraction of resources has barely occurred though, let alone conviction. One exception is the case of a current Senator and Head of the Liberian Senate's Judicial Committee. The international non-for-profit organization Global Witness used information provided by LEITI to formulate allegations against this Senator concerning misconduct in the allocation of mining concessions.<sup>111</sup> Below elaborations will shed further light on this case, however, it shows that LEITI's research activities have had practical repercussions before. It is beyond the influence of LEITI to

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<sup>108</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 97 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

<sup>109</sup> Harmon (2021). Curbing Extractive Corruption, Illicit Financial Flows (available at: <https://www.liberianobserver.com/liberia-enters-global-transparency-program-curb-corruption-extractive-industries> [last accessed: 22/11/2021]).

<sup>110</sup> On-site interview with Jeffery Yates, LEITI Head of Secretariat, on 14 October 2021.

<sup>111</sup> See <https://www.globalwitness.org/en/press-releases/global-witness-exposes-bribes-top-liberian-officials-uk-mining-company-and-varney-sherman/> [last accessed: 22/11/2021].

determine though what happens with the information they produce. Prosecution of misconduct in the extractive sector therefore mainly remains a question of political will.

Liberia's anti-graft institutions have committed themselves to establishing and maintaining good relationships with the public and grant them insights into their work. The existing laws require the various entities to report on their activities on a regular basis and share the results of their investigations with the public. Some of Liberia's anti-corruption institutions deliver more reliably on their reporting duties than others. The reporting performance of the specific anti-graft entities is discussed in more detail in the subsequent chapters. For example, the detailed National Risk Assessment prepared by the FIU is accessible online.<sup>112</sup> On the other hand, it remains difficult for the public to access information on public procurement<sup>113</sup>, even though the PPCC has published its annual report for 2020 and earlier years.<sup>114</sup> Relying on additional channels other than the internet to disseminate information about their activities among the public has been identified as a feasible yet challenging strategy for Liberia's anti-graft institutions to strengthen the monitoring capacity of the public.<sup>115</sup>

### Good practices

- Liberia has created an array of anti-graft institutions that cover various dimensions of financial crime, corruption, and money laundering. There are specialized institutions for public procurement, public finance management, corruption more generally, natural resource extraction, and money laundering.
- Recent bills proposed by the incumbent government seek to extend the mandate of Liberia's anti-corruption bodies. For example, the LACC shall finally have prosecutorial powers.
- The progress made on the part of the LEITI and the FIU has resulted in their ban from international platforms being lifted. After years of non-compliance with its obligations and internal chaos, the LEITI has shown a strong commitment to enhance transparency in Liberia's extractives sector. LEITI publishes reports on time and follows an ambitious work plan which envisions a considerable extension of its activities. This bodes well for a transparent and accountable extractive sector in Liberia. The FIU has published Liberia's first National Risk Assessment Report in 2021.
- LEITI has also pledged to intensify its collaboration with the Liberian Revenue Authority, the Liberian Business Registry, and other stakeholders to create a Beneficial Ownership Registry for the extractive resource sector by the end of 2022.
- Liberia's anti-graft institutions are all members of the National Integrity Forum which fosters collaboration and cooperation among the former.

### Deficiencies

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<sup>112</sup> FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing (available at: <https://www.fiuliberia.gov.lr/liberia-national-risk-assessment-nra-report/> [last accessed: 22/11/2021]).

<sup>113</sup> Lee-Jones (2019). Liberia. Overview of Corruption and Anti-Corruption, p. 14 (available at: <https://www.u4.no/publications/liberia-overview-of-corruption-and-anti-corruption> [last accessed: 22/11/2021]).

<sup>114</sup> PPCC (2019). Annual Report for the Year 2019 (available at: [https://www.ppcc.gov.lr/doc/Annual%20Report\(Current%20%20Version\)-Final-last%20-%201-29-20.pdf](https://www.ppcc.gov.lr/doc/Annual%20Report(Current%20%20Version)-Final-last%20-%201-29-20.pdf) [last accessed: 22/11/2021]). / PPCC (2020). Annual Report for Calendar Year 2020 (available at: <https://www.ppcc.gov.lr/doc/PPCC%20Annual%20Report%202020.pdf> [last accessed: 22/11/2021]). / see also <https://www.ppcc.gov.lr/2content.php?sub=106&related=7&third=106&pg=sp> [last accessed: 21/12/2021].

<sup>115</sup> See e.g., Svård (2018). Has the Freedom of Information Act Enhanced Transparency and the Free Flow of Information in Liberia?, pp. 24-25 (available at: <https://journals.sagepub.com/doi/full/10.1177/0266666916672717> [last accessed: 22/11/2021]).

- There is no specialized fast-track anti-corruption court whose focus is constrained to cases involving corrupt practices only.
- The different anti-graft institutions grapple with severe funding constraints. The government is the most important donor for all these bodies. This infringes upon their autonomy and makes their work dependent on the government's grace, at least in theory. The low level of political will to genuinely fight corruption does therefore not bode well for the financial clout of the anti-graft bodies.
- Except for the LEITI, it is the President who appoints the head of the different anti-corruption institutions. All the heads of these different bodies therefore operate by the grace of the President, which considerably curtails their autonomy.
- Many of Liberia's anti-graft bodies are toothless since they lack prosecutorial power. The LACC must first inform the Ministry of Justice (MOJ) about potential evidence that indicate misconduct and may prosecute suspicious cases only if the MOJ has not reacted to the LACC notification within three months.

#### **4.1.3 Article 7.1 – Public Sector Employment**

Article 7 of UNCAC Chapter II defines general principles which encourage each State Party to consider when recruiting, hiring, retaining, promoting, or retiring civil servants. The Article puts strong emphasis on merit-based recruitment processes, decent stipends for civil servants to reduce their inclination to accept bribes, and adequate training opportunities for civil servants to build up their capacity to detect and prosecute misconduct. The latter aspect particularly applies to those civil servants that serve in areas that are known to be susceptible to corruption. States Parties are equally encouraged to specify eligibility criteria for persons that intend to run for and hold (elected) public office. Transparency regarding a candidate's sources of funding and measures aimed at identifying potential conflicts of interest shall help ensure that integer individuals occupy public offices.

The Liberian Constitution contains several provisions that pertain to the hiring of public servants. The government institution in charge of managing the Civil Service is the Civil Service Agency (CSA) which was established in 1973 through an executive law.<sup>116</sup> Its activities strive to create a Civil Service that is efficient, delivers on its promises and educates its employees.

Article 66.2 of the 1973 law to create the CSA holds that public servants shall be hired according to merit and seniority, creating a competitive system when it comes to filling open public service vacancies. A 2013 Manual of the CSA builds upon this law to formulate provisions that shall ensure a fair and equitable civil service recruitment process, noting that public servants shall be hired based on merit and without regard to their ethnic background, political affiliation or religion.<sup>117</sup> Section 20 of the Manual further provides a clear roadmap of how the recruitment process in Civil Service should proceed, formulating clear demands vis-à-vis the applicant (e.g. formulating a cover letter, passing an Civil Service Examination etc.). At the same time, it assures every applicant that his or her application is assessed in a fair manner. Similar obligations are formulated for the hiring institutions which are required to notify the Civil Service agency in due time when they plan to fill an open position. In addition, vacancies must be posted for a minimum of seven calendar days in four or five newspapers.<sup>118</sup>

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<sup>116</sup> USAID (2018). Local Government Administration Standard Operating Procedures, p. 14 (available at: [https://pdf.usaid.gov/pdf\\_docs/PA00TC3S.pdf](https://pdf.usaid.gov/pdf_docs/PA00TC3S.pdf) [last accessed: 22/11/2021]).

<sup>117</sup> Republic of Liberia (2013). Civil Service Human Resources Policy Manual, p. 21 (available at: [https://uclgafrica-alga.org/wp-content/uploads/2019/06/HR-Policy-Manual-v-3.5-11Mar13-Final-pdf\\_1\\_1-compress%C3%A9.pdf](https://uclgafrica-alga.org/wp-content/uploads/2019/06/HR-Policy-Manual-v-3.5-11Mar13-Final-pdf_1_1-compress%C3%A9.pdf) [last accessed: 22/11/2021]).

<sup>118</sup> Ibid., pp. 21-23.

While the law clearly requires a merit-based public service system, the allocation of public jobs is said to suffer from nepotism, sectionalism, political affiliation, and other vices.<sup>119</sup> This allegation has applied to both the incumbent CDC-party and its predecessor, the Unity Party. Both parties have been reported to misuse their power while being in office to appoint political friends and relatives for jobs they are not qualified to execute.<sup>120</sup> In the case of Johnson-Sirleaf administration, the President was repeatedly accused of assigning key positions in the state to her sons.<sup>121</sup> President Weah, on the other hand, has faced criticism for favoring individuals from his homeland, i.e., the southeastern region of Liberia, when appointing Liberian Government officials.<sup>122</sup> It is crucial to mention though that not all observers share this pessimistic conclusion. The 2017 Liberian Civil Servants Survey revealed that a large majority of the responding civil servants believed that their career prospects depend on how well they perform, indicating that a merit-based recruitment system has been enacted.<sup>123</sup>

That said, the CSA has renewed its effort to create a merit-based recruitment system after President George Weah took over in 2018. At the core of its endeavors has been the creation of a Performance Management System (PMS) which was started as early as 2015 but is hoped to gain full speed under the current regime. The PMS shall mainly serve as a tool to evaluate civil servants' performance and tailor training programs to their skills and needs.<sup>124</sup> In March 2019, the Liberian government has additionally launched a pay and payroll reform to harmonize salaries across all government spending entities under the National Standardization Act.<sup>125</sup> This legal initiative seeks to realize the goal of equal treatment of public servants, however, there have also been concerns that thousands of public servants will see a decrease in their salaries which might exacerbate pre-existing economic grievances.<sup>126</sup>

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<sup>119</sup> African Star (2020). Liberian Government Running on Fumes of “Tribalism, Nepotism and Cronyism” (available at: <https://www.africanstar.org/liberian-government-running-on-fumes-of-tribalism-nepotism-and-cronyism/> [last accessed: 22/11/2021]). / Lee-Jones (2019). Liberia. Overview of Corruption and Anti-Corruption, p. 4 (available at: <https://www.u4.no/publications/liberia-overview-of-corruption-and-anti-corruption> [last accessed: 22/11/2021]).

<sup>120</sup> Brooks (2021). Liberia. Senior CDC Stalwart Crossly Blasts Tweah, McGill, Twehway of Nepotism (available at: <https://gnnliberia.com/2021/01/04/liberia-senior-cdc-stalwart-crossly-blasts-tweah-mcgill-twehway-of-nepotism/> [last accessed: 22/11/2021]). / Ford (2018). Ellen Johnson Sirleaf. The Legacy of Africa's First Elected Female President (available at: <https://www.bbc.com/news/world-africa-42748769> [last accessed: 22/11/2021]). / Freedom House (2014). Freedom in the World 2014 – Liberia (available at: <https://www.refworld.org/docid/5417f38f14.html> [last accessed: 22/11/2021]). / Lee-Jones (2019). Liberia. Overview of Corruption and Anti-Corruption, p. 4 (available at: <https://www.u4.no/publications/liberia-overview-of-corruption-and-anti-corruption> [last accessed: 22/11/2021]). / Reuters (2012). Liberia's Sirleaf in Party Row Over Nepotism (available at: <https://www.reuters.com/article/us-liberia-sirleaf-idUSBRE85QOSD20120627> [last accessed: 22/11/2021]).

<sup>121</sup> E.g., Ford (2018). Ellen Johnson Sirleaf. The Legacy of Africa's First Elected Female President (available at: <https://www.bbc.com/news/world-africa-42748769> [last accessed: 22/11/2021]).

<sup>122</sup> African Star (2020). Liberian Government Running on Fumes of “Tribalism, Nepotism and Cronyism” (available at: <https://www.africanstar.org/liberian-government-running-on-fumes-of-tribalism-nepotism-and-cronyism/> [last accessed: 22/11/2021]).

<sup>123</sup> Coleman et al. 2017, Building a Capable Civil Service in Liberia: The Role of the Performance Management System (available at: <https://www.theigc.org/blog/building-a-capable-civil-service-in-liberia-the-role-of-the-performance-management-system/> [last accessed: 22/11/2021]).

<sup>124</sup> Ibid.

<sup>125</sup> USAID (2020). Process Mapping Study. Pay and Payroll Reform in the Government of Liberia (available at: [https://pdf.usaid.gov/pdf\\_docs/PA00WQZ3.pdf](https://pdf.usaid.gov/pdf_docs/PA00WQZ3.pdf) [last accessed: 22/11/2021]).

<sup>126</sup> Doodoo (2019). Liberia: Ten Thousand Civil Servants Salary Reduced Through Government's Harmonization Plan, Rep. Koffa Discloses (available at: <https://frontpageafricaonline.com/business/economy/liberia-ten-thousand-civil-servants-salary-reduced-through-governments-harmonization-plan-rep-koffa-discloses/> [last accessed: 22/11/2021]).

## Good practices

- The Liberian Constitution commits government agencies to implement a merit-based hiring process when filling vacant public posts.
- There exists a specialized body that works to implement such a merit-based system, i.e., the Civil Service Agency (CSA).
- A 2013 Manual on public sector employment drafted by the CSA defines more fine-grained obligations for government entities in the selection of suitable candidates. The rules this Manual develops concern the requirements for applicants to fulfil when applying, the structure of the application process and obligations for the hiring entities to publish the vacancy in four or five newspapers for a minimum of seven days.
- Liberian civil servants have expressed their perception that jobs in the public administration are allocated based on qualification within a 2017 survey.
- The Weah administration has announced to revive the Performance Management System (PMS) which works to strengthen the capacity of public servants.

## Deficiencies

- A general perception that nepotism, political affiliation, and sectionalism shape the hiring process in the public sector persists despite the government's reform efforts. These accusations have been heard for a long time in Liberia already and have targeted both the Johnson-Sirleaf and the Weah administration, respectively.

### 4.1.4 Article 7.3 – Political Financing

The previous section has already alluded to the provision included in Article 7 of UNCAC Chapter II that concerns transparency about sources of funding for individuals and political parties running for office. The UNCAC leaves it up to States Parties to formulate specific laws regarding the funding of individuals and political parties though.

Article 83.d of the Liberian constitution<sup>127</sup> requires every political party to declare their assets and liabilities to the National Elections Commission (NEC) on September 1 of each year. The Constitution imposes similar obligations for all individual candidates running for office who are obliged to submit a declaration of their assets at least 30 days before an election takes places.

Liberia has enforced a strict legal framework in 2016 that supplements these constitutional provisions and states clear rules for the funding of political candidates, parties, and campaigns, respectively. The Campaign Finance Regulations<sup>128</sup> require political parties and candidates to nominate a campaign treasurer, use one bank account for the specific purpose of managing the financial support they receive, as well as share the name and address of the campaign treasurer and the depository bank with the NEC. Most importantly, the law clearly says that the campaign treasurer and the political candidate are jointly responsible for submitting this information by the second Tuesday of July of the election year the latest.<sup>129</sup> The NEC has prepared a template form to help political parties and

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<sup>127</sup> See [https://www.constituteproject.org/constitution/Liberia\\_1986.pdf?lang=en](https://www.constituteproject.org/constitution/Liberia_1986.pdf?lang=en) [last accessed: 22/11/2021]).

<sup>128</sup> See <https://aceproject.org/ero-en/regions/africa/LR/liberia-campaign-finance-regulations-for-political/view> [last accessed: 22/11/2021]).

<sup>129</sup> Republic of Liberia – National Elections Commission (2016). Campaign Finance Regulations (available at: [http://www.necliberia.org/doc\\_download/4%20Campaign%20Finance%20Regulations.pdf?a4705305cd27e04fb1f66830e7e0ef9d=Mg%3D%3D](http://www.necliberia.org/doc_download/4%20Campaign%20Finance%20Regulations.pdf?a4705305cd27e04fb1f66830e7e0ef9d=Mg%3D%3D)) [last accessed: 22/11/2021]).

candidates report the financial contributions they have received for their campaign.<sup>130</sup> Section 7.9 of the 2014 “Act to Amend Certain Provisions of the Elections Laws”<sup>131</sup> states that the NEC shall publish the reports of financial campaign contributions they received from the political parties and/or individual candidates. Moreover, the NEC requires all candidates running for elected office to declare conflict of interests that could affect their work once emerging victorious from the elections.<sup>132</sup>

The reporting obligations for political candidates and parties contesting in an election do not stop at this point.<sup>133</sup> Articles 5.1 and 5.2 of the law require political candidates and parties to report any donation or financial contribution they receive to the NEC. Both political candidates and political parties must adhere to the bookkeeping rules as defined in Article 13 of the law. Contributions may only be made by Liberian nationals, implying that donations for political parties or candidates from abroad are strictly prohibited. Article 8.1 of the campaign financing law equally defines a cap for the maximum possible contributions to an election campaign, stating that legal persons are not allowed to donate more than USD 100,000 or its equivalent in Liberian Dollars to a party or an independent political candidate. Similarly, there is a threshold for donations that electoral candidates can make to themselves. For these self-donations, the same reporting obligations as mentioned above apply.

Political candidates and parties must be transparent about the source of financial campaign support they receive, rejecting donations from anonymous sources, labor organizations, banks, or any other type of corporate donations. Using state resources other than those explicitly made available to all candidates and political parties is considered a crime. To ensure that political parties and candidates comply with the rules discussed above, Article 17 of the law foresees the establishment of an Audit Committee within sixty (60) days of an election.<sup>134</sup> The NEC is in charge of appointing politically non-affiliated individuals or organizations as members of this Audit Committee which shall meticulously check the books of political parties and candidates. Those parties and candidates that violate any of the regulations presented above or fail to meet their reporting obligations on time commit an election offense which is prosecuted and punished by the NEC, either with a fine or any other of the penalties that the Elections Law has defined.

Liberia has held three elections since the end of the civil war in 2003, and all of them were assessed as largely fair and free.<sup>135</sup> That said, the research conducted for this report has yielded no evidence that political parties or candidates have deliberately violated the campaign financing rules in the past. The NEC has not reported any incident of the campaign rules being violated during recent senatorial

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<sup>130</sup> Republic of Liberia – National Elections Commission (2005). Campaign Finance Reporting Procedures (available at: [https://www.ifes.org/sites/default/files/nec\\_manual\\_liberia\\_2\\_0.pdf](https://www.ifes.org/sites/default/files/nec_manual_liberia_2_0.pdf) [last accessed: 22/11/2021]).

<sup>131</sup> See [https://necliberia.org/doc\\_download/New%20Elections%20law%20Amendments.pdf](https://necliberia.org/doc_download/New%20Elections%20law%20Amendments.pdf) [last accessed: 22/11/2021].

<sup>132</sup> Johnson-Mbayo (2021). Happy Few's Happy Places. How Liberian Politicians and Officials Escape Accounting for their Wealth (available at: <https://www.zammagazine.com/investigations/1418-the-happy-few-s-happy-places-how-liberian-politicians-and-officials-escape-accounting-for-their-wealth> [last accessed: 22/11/2021]).

<sup>133</sup> See <https://aceproject.org/ero-en/regions/africa/LR/liberia-campaign-finance-regulations-for-political/view> [last accessed: 22/11/2021]).

<sup>134</sup> Republic of Liberia – National Elections Commission (2016). Campaign Finance Regulations (available at: [http://www.necliberia.org/doc\\_download/4%20Campaign%20Finance%20Regulations.pdf?a4705305cd27e04fb1f66830e7e0ef9d=Mg%3D%3D](http://www.necliberia.org/doc_download/4%20Campaign%20Finance%20Regulations.pdf?a4705305cd27e04fb1f66830e7e0ef9d=Mg%3D%3D) [last accessed: 22/11/2021]).

<sup>135</sup> The Carter Center (2018). National Elections in Liberia, Fall 2017 (available at: [https://www.cartercenter.org/resources/pdfs/news/peace\\_publications/election\\_reports/liberia2017-finalrpt.pdf](https://www.cartercenter.org/resources/pdfs/news/peace_publications/election_reports/liberia2017-finalrpt.pdf) [last accessed: 22/11/2021]). / United Nations (2017). Free and Fair Elections Confirm Liberia’s Steady March Towards Lasting Peace, Says UN Chief (available at: <https://news.un.org/en/story/2017/12/640742-free-and-fair-elections-confirm-liberias-steady-march-towards-lasting-peace> [last accessed: 22/11/2021]).

elections in 2020 and the presidential elections in 2017 either. Most interview partners consulted were unaware of cases of dodgy campaign support too.

However, there are indications that several parties do not always comply with their constitutional obligation to declare their assets by September 1 every year. In 2017, the NEC bemoaned that 12 political parties had missed the deadline to deliver on their reporting duties.<sup>136</sup> This was particularly problematic given that 2017 was a campaign year. One interview partner consulted in the process of preparing this report further noted that most political parties have not made public any report of the financial flows coming in and out of their parties. As a corollary, according to that respondent, ordinary citizens find it very hard to trace political financing within political parties.

Another worrying trend concerns the issue of “voters trucking” which has been observed in Western Liberia.<sup>137</sup> This term describes the practice of political candidates paying voters to travel to different geographic regions beyond their home region to cast their ballot several times. Several public officials have been accused of issuing voter identification cards for non-Liberian nationals which is illegal under Liberian law.<sup>138</sup> The same is true for voter trucking involving Liberian nationals.<sup>139</sup>

### Good practices

- Liberia has an unambiguous and strict legal framework on political financing. The Campaign Finance Regulations cap the highest amount of donation to a political party or an individual candidate running for office. They also define legitimate sources of campaign donations, reporting obligations for political parties and candidates and sanctions for non-compliance.
- There have been no reported incidents of illicit political financing in the past.

### Deficiencies

- CSOs and ordinary citizens find it difficult to assess political parties' and candidates' financial background as the former do not report to the public on their financial situation. This renders monitoring campaign financing very challenging for the two group of actors mentioned above.
- Some Liberian politicians and political candidates have allegedly been engaged in voter trucking.

#### 4.1.5 Articles 7, 8 and 12 – Codes of Conduct, Conflicts of Interest and Asset Declarations

Article 8 of UNCAC Chapter II stresses public officials' vulnerability to corruption and urges States Parties to promote integrity, honesty, and responsibility in the public sector accordingly. Each State Party is encouraged to apply a code or standards of conduct that defines proper conduct for its public

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<sup>136</sup> Front Page Africa (2017). Political Parties Fail to Declare Assets to National Elections Commission (available at: <https://frontpageafricaonline.com/politics/political-parties-fail-to-declare-assets-to-national-elections-commission/> [last accessed: 22/11/2021]).

<sup>137</sup> Jaesen II. (2020). Liberia. Why Voters Sell Their Vote and What Are the Effects on Democratic Governance? (available at: <https://frontpageafricaonline.com/opinion/commentary/liberia-why-voters-sell-their-vote-and-what-are-the-effects-on-democratic-governance/> [last accessed: 22/11/2021]). / The Independent Probe (2020). Who Trucking Voters in Bomi? NEC Confirms but... (available at: <https://www.independentprobe.com/who-trucking-voters-in-bomi-nec-confirms-but/> [last accessed: 22/11/2021]).

<sup>138</sup> Gee (2020). Rep. Zoe Pennue Linked to Fraudulent Acts of Voters Identification Cards and Trucking in Grand Gedeh (available at: <https://www.independentprobe.com/rep-zoe-pennue-linked-to-fraudulent-acts-of-voters-identification-cards-and-trucking-in-grand-gedeh/> [last accessed: 22/11/2021]).

<sup>139</sup> Front Page Africa (2020). Liberia. “Illegal” Trucking of Voters Mar Start of Voters Roll Ahead of Senatorial Midterm Elections (available at: <https://frontpageafricaonline.com/front-slider/liberia-illegal-trucking-of-voters-mar-start-of-voters-roll-ahead-of-senatorial-midterm-elections/> [last accessed: 22/11/2021]).

officials. To avoid conflict of interests, Article 8 recommends States Parties establish a mechanism that allows public officials to inform the authorities about their outside activities. This includes other sources of income, investments they have made, assets they possess or gifts they have received. Asset declarations shall be at the core of the implementation of this Article. Article 8 also motivates States Parties to contemplate enacting and implementing disciplinary measures against those public officials who breach their reporting or declaration duties.

Being aware of the overarching importance of tribal affiliation in Liberia, the 1986 Liberian Constitution<sup>140</sup> demands an unambiguous commitment on the part of the Republic to implement appropriate legislation and executive orders to eradicate sectionalism and tribalism and other forms of misusing public funds. Chapter 11, Articles 90(a) and (b) of the Constitution define more specific standards of conduct for public officials, providing that<sup>141</sup>:

- No person whether elected or appointed by any public office shall engage in any activity which shall be against public policy or constitute conflict of interest, implying that secondary employment is not allowed for public servants.
- No person holding public office shall demand and receive any other prerequisites, emoluments, or benefits, directly or indirectly on account of any duty required by the Government.

In line with these legal requirements, Article 90(c) of the Constitution further gives the Legislature the clear commission “to prescribe a Code of Conduct for all public officials and employees, stipulating the acts which constitute conflict of interest or are against public policy and the penalties for violations thereof.”<sup>142</sup> It took almost 30 years for the Legislature to implement these constitutional provisions, but in 2012, it was President Sirleaf who issued an executive order to establish a code of conduct whose articles define clear standards of behavior and conduct by public servants and all other members of the executive branch of the Liberian government.<sup>143</sup> In 2014, Liberia's legislature then passed the National Code of Conduct (COC)<sup>144</sup> that reinforces the articles of President Sirleaf's Executive Order.<sup>145</sup>

Topics covered by the COC include the opportunities for public servants to express their political opinion, their obligation to defend state resources and treat sensible information with caution, and how they should react to bribes and gifts being offered to them. In addition, the COC clearly defines what constitutes a conflict of interest and how public servants should report them. Under the COC, public servants are presented as guardians of state resources who are required to abide by the laws, respect the constitution, and adhere to high moral standards when executing their daily duties to protect public funds from abuse. While the Liberian Constitution grants every Liberian citizen the right to form his or her political opinion freely, their political affiliation may never affect the work of public servants who are expected to act as being politically impartial. That said, appointed officials who intend to run for political office must quit their job at least two years before elections are held (three years in

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<sup>140</sup> See [https://www.constituteproject.org/constitution/Liberia\\_1986.pdf?lang=en](https://www.constituteproject.org/constitution/Liberia_1986.pdf?lang=en) [last accessed: 22/11/2021]).

<sup>141</sup> Republic of Liberia (2012). Executive Order No. 38. Establishing an Administrative Code of Conduct for Members of the Executive Branch of Government (available at: [http://www.gsa.gov.lr/public/doc/code\\_of\\_conduct2012.pdf](http://www.gsa.gov.lr/public/doc/code_of_conduct2012.pdf) [last accessed: 22/11/2021]).

<sup>142</sup> See [https://www.constituteproject.org/constitution/Liberia\\_1986.pdf?lang=en](https://www.constituteproject.org/constitution/Liberia_1986.pdf?lang=en) [last accessed: 22/11/2021]).

<sup>143</sup> See Republic of Liberia (2012). Executive Order No. 38.

<sup>144</sup> See

[https://www.emansion.gov.lr/doc/Act\\_Legislature\\_Prescribing\\_A\\_National\\_Code%20of\\_Conduct%20\(Final\\_Version%202014\).pdf](https://www.emansion.gov.lr/doc/Act_Legislature_Prescribing_A_National_Code%20of_Conduct%20(Final_Version%202014).pdf) [last accessed: 22/11/2021]).

<sup>145</sup> Africa Research Institute (2017). The Code of Conduct and Liberia's 2017 Election (available at: <https://www.africaresearchinstitute.org/newsite/blog/code-conduct-act-liberias-2017-election/> [last accessed: 22/11/2021]).



the case of tenured elections). As below elaborations show, this provision has sparked controversy given that most people participating in an election are active public servants or take a key role in state-run public enterprises.

There exist similar restrictions for public officials to voice their political opinion in public. Spreading fake information or disclose unauthorized information is strictly prohibited too. Public servants may neither engage in political activities during working hours nor use house government facilities, equipment, or resources to do so. Sensible information that public servants acquired during work may not be used for their personal advantage, i.e., for speculation in property, trading information for whatever goods or benefits, etc. Additional articles of the Conduct of Conduct prohibit public servants to accept bribes or gifts in exchange for preferential treatment or sensible information. This does not only apply to legal persons but also commercial firms or business enterprises (Article IX). Finally, the COC encourages public servants to report any incident of misbehavior, embezzlement, or corruption they become aware of. Members of the public, on the other hand, shall have the opportunity to express complaints about improper behavior by a public servant in front of a particular public servant's institution. All individuals raising such allegations, the COC continues, shall be protected from reprisal.

The COC does not define sanctions for different forms of violating the provisions it defines, but only suggests potential penalties, depending on the gravity of the infringement, including dismissal, removal from office, reprimand, demotion, or interdiction/suspension from duty with half pay.

As already mentioned above, Section X. of Liberia's COC equally requires all public officials and employees of the government to be transparent about potential conflicts of interests and declare the assets they hold.<sup>146</sup> The obligation to report assets, liabilities, and income to the LACC applies prior to taking office and thereafter as well as under the following circumstances:

- At the end of every two years,
- Upon promotion or progression from one level to another,
- Upon transfer to another public office,
- Upon retirement or resignation.

Public servants are supposed to report any changes to their assets or income situation once they occur.

There are two points of controversies that are surrounding the implementation of the COC. The first relates to the issue of assets declarations. The LACC takes its role to collect Liberia's government officials' asset declarations very seriously and has only recently urged all government officials to submit their asset statements by July 2021.<sup>147</sup> However, there is no legal requirement for the LACC to automatically share all asset declarations with the public, but only when a party made a request to get access to a specific declaration through court.<sup>148</sup> This has upset parts of the media and civil society which have sought to gain access to President Weah's asset declaration, to no avail.<sup>149</sup> President Weah's reluctance to publish his asset declaration, famously saying “he could not make anyone

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<sup>146</sup> See also Lee-Jones (2019). Liberia. Overview of Corruption and Anti-Corruption, p. 12 (available at: <https://www.u4.no/publications/liberia-overview-of-corruption-and-anti-corruption> [last accessed: 22/11/2021]).

<sup>147</sup> New Republic Liberia (2021a). Liberia. Declare Assets By July (available at: <https://allafrica.com/stories/202106040548.html> [last accessed: 22/11/2021]).

<sup>148</sup> On-site interview with Mr. Kowo (Executive Director of LACC) and Mr. Tommy (Preventive Officer at LACC) on 28 January 2022.

<sup>149</sup> Freedom House (2021). Freedom in the World 2021 Report on Liberia (available at: <https://freedomhouse.org/country/liberia/freedom-world/2021> [last accessed: 22/11/2021]).

declare”<sup>150</sup> differs from former President Sirleaf's approach who had proactively reported her assets in order to encourage other members of the government to do the same.<sup>151</sup> Several opposition leaders have accused the government of squandering public resources for the construction of luxury mansions in the capital Monrovia and organizing huge parties, respectively. Representatives of the ruling party, on the other hand, have repeatedly defended President Weah, claiming that he earned his money as a professional football player.<sup>152</sup> Much of these accusations remain speculative and as already mentioned above, there is no legal requirement for the President to publicly declare his assets.

A recent project funded by the EU concludes that violations of asset declaration obligations are common among Liberia's politicians and political candidates, respectively. It is particularly members of the Legislature who are reported to neglect their reporting duties.<sup>153</sup> An even more recent report published in the Dutch ZAM Magazine in August 2021 further substantiates this conclusion.<sup>154</sup> ZAM reporters used Liberia's Freedom of Information Act (see below) to gain access to the asset declarations of 25 aspirant politicians who were running as candidates in the December 2020 regional elections. Juxtaposing the respective politician's asset declaration with his or her bragging on social media concerning the property he or she possesses reveals that Liberian public officials often conceal at least some of their assets, such as private schools of clinics, companies, farms and mining licenses.

The issue of politicians deliberately omitting some of their assets in their declarations is only one side of a very problematic coin. The other side concerns the shocking figure that 368 out of 460 elected public officials did not submit any asset declaration to the LACC in 2018 in the first place.<sup>155</sup> This implies that while the overwhelming majority of elected public officials blatantly violates Liberia's laws on asset declaration by ignoring their obligation to prepare and submit an asset declaration, those who comply with this minimum legal standard provide inaccurate information. This does not bode well for Liberia's endeavors to uncover conflict of interests that might lead politicians to sacrifice public well-being to maximizing their own benefit. Legal and practical support to the LACC to improve this situation is therefore urgently required.

The absence of any legal requirements for politicians and public servants to publish their asset declarations as well as the opportunity to register property in the name of spouses are major loopholes in the current legislation on asset declaration. There does exist a legal framework for the LACC to share asset declarations with the public, however, asset declarations must only be published if a party makes such a request for publication through court.<sup>156</sup> In combination with the absent political will to genuinely step on the feet of politicians that deliberately conceal part of their property, it is therefore hard for the public to monitor whether government officials indeed file their asset declarations, let alone them being accurate. On a positive note, however, the LACC has established both a Division on

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<sup>150</sup> Johnson-Mbayo (2021). Happy Few's Happy Places. How Liberian Politicians and Officials Escape Accounting for their Wealth (available at: <https://www.zammagazine.com/investigations/1418-the-happy-few-s-happy-places-how-liberian-politicians-and-officials-escape-accounting-for-their-wealth> [last accessed: 22/11/2021]).

<sup>151</sup> Finnan (2021). Liberia: George Weah's Property Empire Fuels Distrust Over Asset Declaration (available at: <https://www.rfi.fr/en/africa/20210123-liberia-george-weah-s-property-empire-fuels-distrust-over-asset-declaration-corruption-allegations> [last accessed: 22/11/2021]).

<sup>152</sup> Ibid.

<sup>153</sup> Ibid.

<sup>154</sup> Johnson-Mbayo (2021). Happy Few's Happy Places. How Liberian Politicians and Officials Escape Accounting for their Wealth (available at: <https://www.zammagazine.com/investigations/1418-the-happy-few-s-happy-places-how-liberian-politicians-and-officials-escape-accounting-for-their-wealth> [last accessed: 22/11/2021]).

<sup>155</sup> Ibid.

<sup>156</sup> On-site interview with Mr. Moses Kowo (Executive Director of LACC) and officials of the LACC on 28 January 2022.

Asset Declaration, Verification and Recovery and a working association with the National Archive, the Liberia Revenue Authority and the Liberia Land Authority to verify asset declarations.<sup>157</sup>

President Weah's recent initiative to strengthen Liberia's legal anti-corruption framework has also touched upon the COC. The bill entitled "Act for the amendment of Part X of the Code of Conduct of 2014" submitted by the President to the Legislature in May 2021 envisions to allow the LACC to compile and maintain a comprehensive asset declaration registry that covers all Government employees. According to the President, this bill also contains specific sanctions for non-compliers.<sup>158</sup> As already mentioned above, the COC currently enacted remains vague on sanctions for public officials or government employees who submit false or incomplete asset declarations (see Article 10.3 in the COC).<sup>159</sup> Moreover, the LACC has not had the legal mandate to impose any sanctions against government officials violating the COC in the past.

Whether this bill will entail any amendment to the COC, let alone calm the tensed situation concerning assets declarations is unclear at this stage. Unless the political will to properly investigate the assets of politicians and public servants increases dramatically the bill will be another paper tiger.

Overall, it is clear that Liberia's political elite attaches very little importance to tracing the wealth of the country's leaders. This unwillingness comes along with an insufficient legal basis for the LACC to publish and prosecute the names of public officials who seem to steal public money. The pressure coming from the civil society on the government to disclose the asset declarations of elected public officials is mounting though. In 2020, the Movement to Ensure Liberia Transformation (MELT) clinched victory in front of the court, filing a petition that forces the LACC to make the asset declarations submitted by all elected public officials available for public insight.<sup>160</sup> This small victory suggests that civil society engagement is key to help Liberia's anti-graft institutions monitor the assets of public officials and uncover and prosecute individuals who misuse public funds. However, it must also be mentioned that the court's dismissal of the government opposition to the MELT petition has not had tangible repercussions on the ground thus far.<sup>161</sup>

Controversy has also arisen considering the COC's Part V which demands public servants who aspire to take a political office to resign from their job at least two years ahead of an election. The NEC has enforced this legal provision in the past already, for example when forbidding an aspirant to contest in the 2017 election as a Representative from District 15 given that he held a ministerial position in government at the time.<sup>162</sup> It was as early as in October 2015 when the Superintendent of Bong County brought this issue in front of the Ninth Judicial Circuit Court for Bong County to check whether all clauses of the COC's Part V align with the Constitution. The issue was passed on to the Liberian Supreme Court which ruled in 2017 that the COC respects the Constitution. Political debates continue at this point whether Part V of the COC prevents some of the most capable individuals in the country,

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<sup>157</sup> On-site interview with Mr. Moses Kowo (Executive Director of LACC) and officials of the LACC on 28 January 2022.

<sup>158</sup> Koinyeneh (2021b). Liberia: President Weah Submits Bill Expanding LACC's Scope of Operation to Combat Corruption (available at: <https://frontpageafricaonline.com/news/liberia-president-weah-submits-bill-expanding-laccs-scope-of-operation-to-combat-corruption/> [last accessed: 22/11/2021]).

<sup>159</sup> See

[https://www.emansion.gov.lr/doc/Act Legislature Prescribing A National Code%20of Conduct%20\(Final Version%202014\).pdf](https://www.emansion.gov.lr/doc/Act%20Legislature%20Prescribing%20A%20National%20Code%20of%20Conduct%20(Final%20Version%202014).pdf) [last accessed: 22/11/2021].

<sup>160</sup> See Johnson-Mbayo (2021). Happy Few's Happy Places.

<sup>161</sup> Ibid.

<sup>162</sup> Karmo (2020). Liberia: Presidential Directive, Code of Conduct Being Ignored by Officials Eyeing Midterm Senatorial Election (available at: <https://frontpageafricaonline.com/news/liberia-presidential-directive-code-of-conduct-being-ignored-by-officials-eyeing-midterm-senatorial-election/> [last accessed: 22/11/2021]).

i.e., those serving as public servants, from shaping Liberia's future in a positive manner. Some critics even go as far as saying that incumbent office holders only stick to the Part V of the COC to reduce the number of opponents in future election campaigns. It was particularly the political ambitions of the former Central Bank Governor that caused trouble among members of Liberia's legislature and executive who found the COC useful to nib the former's aspirations in the bud.<sup>163</sup> Similar tensions were boiling in 2020 when President George Weah announced that his government would rigorously enforce the COC, thereby preventing active officials of the government to start competing in the run up to the 2020 mid-term elections.<sup>164</sup>

The quarrels over the COC mirror a deep rift between Liberia's political and juridical leaderships as the former's reluctance to embrace the verdict of the Supreme Court raises the question as to what the latter must do to ensure that its conclusion is respected as final decision on whatever issue. For now, it seems that the COC in its current form is implemented, but it is very likely that it will come under more attack in the future. Loud demands for an overhaul of the COC or adopting a new COC for public officials altogether have accompanied these attacks in the past<sup>165</sup> and will continue to do so in the future. For the time being, the Government of Liberia remains committed to fully implementing the COC and even promised to select an Ombudsman for enforcement.<sup>166</sup> Nobody can say at this stage whether the government will deliver on its pledge this time.

### **Good practices**

- Liberia has enacted a Code of Conduct in 2014 which sets up clear rules and regulations for public servants' conduct, including the latter's obligation to report their assets to the LACC.
- The COC equally defines the conditions under which former public servants are eligible to run for political office, i.e., only if they were not holding public positions in the previous two years. However, much controversy has arisen concerning the prohibition for serving public servants to run as political candidates. The debate about the use of this clause might result in an overhauling of the COC in the future.
- President Weah has submitted a bill to the Legislature in May 2021 which envisions to allow the LACC to compile and maintain a comprehensive asset declaration registry that covers all government employees, and which supposedly also contains specific sanctions for non-compliers. This bill is currently under review.
- The LACC already has a working association with the National Archive, the Liberia Revenue Authority and the Liberia Land Authority to verify asset declarations.

### **Deficiencies**

- There is no legal obligation for the LACC to automatically publish all asset declarations submitted by public servants, but only if a party makes a request to get access to a specific asset declaration through court. This complicates the detection of potential conflict of interests among political leaders, government members and other public servants.

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<sup>163</sup> Karmo (2020). Liberia: Presidential Directive, Code of Conduct Being Ignored by Officials Eyeing Midterm Senatorial Election (available at: <https://frontpageafricaonline.com/news/liberia-presidential-directive-code-of-conduct-being-ignored-by-officials-eyeing-midterm-senatorial-election/> [last accessed: 22/11/2021]).

<sup>164</sup> Ibid.

<sup>165</sup> Wea (2019). Repeal the Code of Conduct (available at: <https://www.newrepublicliberia.com/repeal-the-code-of-conduct/> [last accessed: 22/11/2021]).

<sup>166</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 97 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

- A recent investigative report indicates that most elected public officials that are supposed to submit their asset declaration fail to do so. Among the small number of individuals that report their assets to the GAC, many conceal part of their property.
- Non-compliance with the COC or asset declaration obligations normally does not entail legal or financial consequences for the culprits.
- There is no Ombudsman to monitor compliance with the COC and enforce penalties if necessary.
- There is a lack of political will to make genuine checks of whether politicians are the legitimate owners of their assets.

#### **4.1.6 Articles 8.4 and 13.2 – Reporting Mechanisms and Whistleblower Protection**

Article 8.4. of UNCAC Chapter II encourages States Parties to create opportunities for public officials to report misconduct. Article 13.2, on the other hand, requires States Parties to inform the public about the different reporting channels and to investigate anonymous notices too.

Liberia's COC discussed above encourages public officials and members of the public to report incidents of misconduct or corruption whenever they come across it. Furthermore, the COC calls upon the Legislature to protect those reporting individuals from retaliation by public servants or politicians. Any efficient fight against corruption necessarily includes legal protection of whistleblowers who know that reporting corruption will not negatively affect their personal security or career prospects. Whistleblower protection measures should ideally be highly visible and provide different reporting channels to whistleblowers, also ensuring them that being transparent about misconduct of their employers is more important than exercising loyalty to the latter.

Nevertheless, whistleblower protection is barely institutionalized in contemporary Liberia. Since 2009, there have been different consecutive orders to offer minimum protection to whistleblowers, banning retaliation against the latter.<sup>167</sup> This incomprehensive legal protection framework has failed to mitigate whistleblower harassment though and some individuals who were considered whistleblowers disappeared under mysterious circumstances. One example is the sudden death of a whistleblower who was found dead on a beach in Monrovia in 2015.<sup>168</sup>

The Liberian Legislature has worked on a Whistleblower and Witness Protection Act since the late 2000s already, yet the process of enacting it has been stalled for some time now. The Liberian government has recently renewed its pledge to pass the Whistleblower and Witness Protection Act within Liberia's 2020-2022 Action Plan<sup>169</sup> as well as the Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development<sup>170</sup>, just as they had done in

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<sup>167</sup> Government of Liberia (2020). Liberia 4<sup>th</sup> OGP National Action Plan, December 2020 – December 2022, p. 8 (available at: [https://www.opengovpartnership.org/wp-content/uploads/2021/01/Liberia\\_Action-Plan\\_2020-2022.pdf](https://www.opengovpartnership.org/wp-content/uploads/2021/01/Liberia_Action-Plan_2020-2022.pdf) [last accessed: 22/11/2021]).

<sup>168</sup> Butty (2015). Second Autopsy on Liberian Whistleblower Expected (available at: <https://www.voanews.com/a/second-autopsy-on-liberian-whistleblower-expected/2672778.html> [last accessed: 22/11/2021]).

<sup>169</sup> See Government of Liberia (2020). Liberia 4<sup>th</sup> OGP National Action Plan, December 2020 – December 2022.

<sup>170</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 97 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

the previous two actions plans. Many observers note that it is the lack of political will that prevents the passing of this key act in the fight against corruption.<sup>171</sup>

President Weah's recent announcement to actively promote the enactment of "The Whistle Blower Act of 2021" is a potential new stimulus to finally protect whistleblowers in Liberia. This recent push by the President has been accompanied by a second bill through which he seeks to establish a witness protection unit. This new unit shall be responsible for the creation of a witness protection program that covers the three stages of investigation and prehearing; hearing; and post-trial. The LACC, according to this bill titled "Witness Protection Act of 2021" shall support the work of the envisioned witness protection unit.<sup>172</sup> It is unclear at this stage to what extent these two presidential bills intersect with the existing draft of the Whistleblower and Witness Protection Act which has not been available to the public.

Liberia has witnessed several attempts over the past decade to guarantee whistleblowers and witnesses a decent level of protection by law. The upcoming months will show whether President Weah's two bills will make a genuine change to the unsatisfying status quo regarding Whistleblower and Witness Protection. For the time being, whistleblower protection in Liberia remains inadequate. The full implementation of President Weah's bill, in combination with projects such as "Citizen Eye" which the GAC and LACC envision to launch in order to create a national platform for advocating whistleblowing<sup>173</sup>, can help facilitate and streamline whistleblowing and finally protect whistleblowers.

#### **Good practices**

- The GAC has been working on a pilot project entitled "Citizen Eye" to create a national platform for advocating whistleblowing activities in 2021. Once finalized, the LACC will help the GAC implement the project on the ground.

#### **Deficiencies**

- Whistleblowers and Witnesses enjoy no legal protection in contemporary Liberia.
- A Whistleblower and Witness Protection act has been in the pipeline for many years, but it is unclear when it will be enacted. Past governments have pledged repeatedly to push for Whistleblower protection. Those grandiose announcements have entailed virtually no consequences. President Weah has submitted a bill to the Legislature in 2021 which includes provisions on whistleblower protection, i.e., "The Whistleblower Protection Act of 2021". The outcome of the review process is unsure at the time of writing this report.

#### **4.1.7 Article 9.1 – Public Procurement**

Article 9 of UNCAC Chapter II establishes broad rules and the key principles that must underpin each procurement process embarked on within the borders of a State Party, i.e., transparency, competition, and objective criteria in decision-making. It further states that the information in the three stages of a procurement procedure, i.e., pre-tender, tender and contract award, must be made publicly available. The establishment of a sound system of domestic review as well as a legally entrenched mechanism to

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<sup>171</sup> Open Government Partnership (2021). Action Plan Review: Liberia 2020-2022 (available at: [https://www.opengovpartnership.org/wp-content/uploads/2021/06/Liberia\\_Action-Plan-Review\\_2020-2022.pdf](https://www.opengovpartnership.org/wp-content/uploads/2021/06/Liberia_Action-Plan-Review_2020-2022.pdf) [last accessed: 22/11/2021]).

<sup>172</sup> Koinyeneh (2021b). Liberia: President Weah Submits Bill Expanding LACC's Scope of Operation to Combat Corruption (available at: <https://frontpageafricaonline.com/news/liberia-president-weah-submits-bill-expanding-laccs-scope-of-operation-to-combat-corruption/> [last accessed: 22/11/2021]).

<sup>173</sup> New Republic Liberia (2021). US Ambassador Pays Visit to GAC (available at: <https://www.newrepublicliberia.com/us-ambassador-pays-visit-to-gac/> [last accessed: 22/11/2021]).

appeal are also mandatory and shall allow individuals or corporates to proceed against violations of the rules.

The Liberian state is the largest single employer in the country and allocates vast amounts of money every year.<sup>174</sup> That said, there is a strong need for a comprehensive legal framework that ensures transparent and fair public procurement and tender processes. Liberia has undertaken serious efforts to provide such a sophisticated legal framework by enacting the Public Procurement and Concession Act (PPCA) in 2010.<sup>175</sup> The PPCA covers the procurement of goods, works and services, that are at least partly financed by any of the executive agencies in Liberia and is widely agreed to align with international best practices.<sup>176</sup> Its overarching objective is to prevent public funds from being embezzled, but rather ensure that they are used efficiently. To this end, the PPCA defines clear guidelines for what public procurement and concession processes should look like and prescribes mandatory professional training for public procurement officials.<sup>177</sup> All executive agencies must necessarily publish any bidding opportunity they create, including a note on who was awarded the contract in the end. Goods tenders above USD 10,000, service tenders above USD 30,000, and works tenders above USD 50,000 must be presented in the media for a minimum of four weeks.<sup>178</sup>

The government body in charge of monitoring public procurement procedures, the Public Procurement and Concession Commission (PPCC), has the mandate to check and approve all public procurement agreements, write new public procurement regulations, and more generally ensure that public procurement remains corruption-free. The power of the PPCC to steer public procurement in Liberia is limited though as Section 10 of the PPCA also envisioned the creation of an independent administrative procurement complaints body, the so-called Complaints, Appeals and Review Panel (CARP).<sup>179</sup> This body grants every bidder the opportunity to inquire and contest the PPCC's decision.

Observers and analysts generally commend the Liberian government for having established and maintained the PPCC as well as for increasing its staff to 40 employees and designing two training courses and even a school for them as early as 2013.<sup>180</sup> Liberia has already reaped the fruits of these endeavors, with the average completion time of procurement processes being significantly reduced.<sup>181</sup> In December 2021, President Weah referred to the PPCC as one of the country's most vigorous anti-

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<sup>174</sup> Front Page Africa (2021). Liberia. Front Page Africa Releases 2021 Evaluation of State Owned Enterprises and Integrity Institutions (available at: <https://frontpageafricaonline.com/front-slider/liberia-frontpageafrica-releases-2021-evaluation-of-state-owned-enterprises/> [last accessed: 03/12/2021]). / Privacy Shield

Framework (2020). Liberia – Selling to the Government (available at: <https://www.privacyshield.gov/article?id=Liberia-Selling-to-the-Government> [last accessed: 22/11/2021]).

<sup>175</sup> See [https://www.wto.org/english/thewto\\_e/acc\\_e/lbr\\_e/WTACCLBR15\\_LEG\\_29.pdf](https://www.wto.org/english/thewto_e/acc_e/lbr_e/WTACCLBR15_LEG_29.pdf) [last accessed: 22/11/2021]).

<sup>176</sup> Kukutschka, Roberto Martinez B. (2013). Liberia. Overview of Public Procurement, p. 3 (available at: <https://www.u4.no/publications/liberia-overview-of-public-procurement> [last accessed: 22/11/2021]).

<sup>177</sup> Ibid.

<sup>178</sup> Development Gateway (2017). Open Contracting Scoping Study. Liberia, p. 15 (available at: <https://developmentgateway.org/wp-content/uploads/2020/10/Open-Contracting-West-Africa-Liberia-Development-Gateway.pdf> [last accessed: 22/11/2021]).

<sup>179</sup> See [https://www.wto.org/english/thewto\\_e/acc\\_e/lbr\\_e/WTACCLBR15\\_LEG\\_29.pdf](https://www.wto.org/english/thewto_e/acc_e/lbr_e/WTACCLBR15_LEG_29.pdf) [last accessed: 22/11/2021]).

<sup>180</sup> See Kukutschka, Roberto Martinez B. (2013). Liberia. Overview of Public Procurement, p. 4.

<sup>181</sup> Ibid.

graft institutions. The PPCC, the President continued, has become a core pillar in the administration's efforts to use Liberia's scarce resources in an efficient manner, while complying with the PPCA.<sup>182</sup>

Several challenges persist though. Firstly, public procurement data is very hard to access for the public, being neither presented in open data formats, nor on time, nor in one cohesive information channel.<sup>183</sup> Still, the public has (partial) access to the legal and regulatory framework for procurement, government procurement plans, bidding opportunities and contract awards, but only for a small share of all procurement activities in Liberia. On the other hand, the public has neither access to data on the resolution of procurement complaints nor to annual procurement statistics.<sup>184</sup> The procurement database that the public may access is hence incomplete. The same is true for information on the resolution of procurement complaints which are largely lacking.<sup>185</sup>

There does exist a rudimentary e-procurement platform on the PPCC website, but power cuts and insufficient funding have prevented a vibrant monitoring system from being established until today. These capacity constraints are one of the main reasons why the PPCC still reviews an unsatisfactorily low share of public contracts that have been awarded.<sup>186</sup> In 2020, the PPCC reviewed the procurement plans of 119 Procuring Entities. This was a considerable increase of an additional 35 Procuring Entities that were reviewed as compared to the fiscal year 2018/2019. Out of these 119 procuring entities, 38 submitted project procurement plans that the PPCC deemed acceptable for approval.<sup>187</sup> The general share of contracts that are awarded under a competitive system remains unsatisfactorily low though, suggesting that the PPCC struggles to deliver on its mandate: during the fiscal year 2018/2019, the total value of contracts that had been awarded within the framework of a competitive process denoted for less than 60% of the total value of contracts in this period.<sup>188</sup> The PPCC's failure to publish Annual Compliance Monitoring Reports from December 2018 onwards to boost government transparency also indicate its limited productivity.<sup>189</sup>

The recent establishment of a vendors' database as well as the practice by the PPCC to disaggregate the total value of contracts awarded by different procurement types (e.g., open bidding, restricted bidding etc.) have been a first step towards a decent monitoring system. However, a high number of procurement contracts remain unchecked by the PPCC. The PPCC has recently signed a Memorandum of Understanding with the United Methodist University and a working framework with the University of Liberia to build up procurement capacity.<sup>190</sup> It will need additional external support though to overcome the existing capacity constraints and properly fulfill its monitoring duties.

Innovative procurement methods have not been used whatsoever and e-procurement including e-reverse auctions and e-forwarding remain seriously underdeveloped<sup>191</sup>, in spite of the government's

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<sup>182</sup> Daily Observer (2021). Liberia. Pres. Weah Warns Against Bad Governance at PPCC (available at: <https://www.liberianobserver.com/liberia-pres-weah-warns-against-bad-governance-ppcc> [last accessed: 03/12/2021]).

<sup>183</sup> See Development Gateway (2017). Open Contracting Scoping Study. Liberia.

<sup>184</sup> World Bank (2021). Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report – Liberia 2020, pp. 107-110 (available at: <https://www.pefa.org/node/4101> [last accessed: 22/11/2021]).

<sup>185</sup> See Kukutschka, Roberto Martinez B. (2013). Liberia. Overview of Public Procurement.

<sup>186</sup> See World Bank (2021). PEFA Performance Assessment Report – Liberia 2020, pp. 16-20.

<sup>187</sup> PPCC (2020). Annual Report for Calendar Year 2020, pp. 9-10 (available at: <https://www.ppcc.gov.lr/doc/PPCC%20Annual%20Report%202020.pdf> [last accessed: 22/11/2021]).

<sup>188</sup> See World Bank (2021). PEFA Performance Assessment Report – Liberia 2020, p. 107.

<sup>189</sup> Ibid., p. 21.

<sup>190</sup> PPCC (2020). Annual Report for Calendar Year 2020, p. 12 (available at: <https://www.ppcc.gov.lr/doc/PPCC%20Annual%20Report%202020.pdf> [last accessed: 22/11/2021]).

<sup>191</sup> PPCC Liberia (2020). Request for Expression of Interest-Firm Selection (available at: <https://www.emansion.gov.lr/doc/REOI-REVISION%20OF%20PPCA.pdf> [last accessed: 22/11/2021]).



longstanding pledge to foster e-procurement.<sup>192</sup> The 2020 annual report published by the PPCC mentions that the financial support provided by the World Bank and the African Development Bank empowered the PPCC to formulate and submit first work plans to establish a sophisticated e-procurement platform. These work plans have been mostly approved in the meantime. Most importantly, the envisioned e-procurement platform shall be hooked up with other online platforms such as the revenue portal of the LRA and the Liberian Business Registry (LBR)<sup>193</sup> to strengthen the cooperation between different anti-graft institutions.<sup>194</sup>

The mere establishment of an e-procurement platform will not suffice to modernize Liberia's procurement system though. A serious lack of technical understanding and capacity, as well as the absence of legal requirements for the civil society to execute close monitoring minimizes the latter's leverage on the government officials and private and public contractors. The PPCC has recently intensified efforts to enhance the role of the media and the civil society in monitoring public procurement in Liberia. In November 2020, it used funding provided by the government and pooled resources with the Open Government Partnership, respectively, to organize a one-day Public Procurement Sensitization workshop in Monrovia. The workshop allowed its sixty attendants from the media and civil society to strengthen their knowledge about public procurement processes and create connections among each other to facilitate information dissemination regarding public procurement.<sup>195</sup> At the same time, insufficient levels of funding<sup>196</sup> and human capital<sup>197</sup> as well as poor equipment have impeded PPCC activities during the last decade.<sup>198</sup> President Weah has re-emphasized his administration's commitment to allocate commensurate financial resources to the PPCC as well as kick off a reform process to facilitate the latter's daily work.<sup>199</sup>

The PPCC, in collaboration with domestic and international partners such as the Association of Liberian Construction Contractors (ALCC) and the World Bank and the African Development Bank, respectively, have launched different initiatives to enhance transparency in public procurement.<sup>200</sup> Open forums have served as a discussion platform and even resulted in the creation of an implementation manual

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<sup>192</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 98 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

<sup>193</sup> The LBR steers and monitors the processes of enterprise formalization in Liberia. Its main duty is to either approve or decline requests to register domestic corporations and maintain the registry of all corporations registered within the country, respectively.

<sup>194</sup> PPCC (2020). Annual Report for Calendar Year 2020, p. 1 (available at: <https://www.ppcc.gov.lr/doc/PPCC%20Annual%20Report%202020.pdf> [last accessed: 22/11/2021]).

<sup>195</sup> Ibid, p. 2.

<sup>196</sup> PPCC (2021). PPCC Commences Compliances Monitoring and Visits Entities to Review Procurement Records (available at: [https://www.ppcc.gov.lr/2press.php?news\\_id=118&related=7&pg=sp](https://www.ppcc.gov.lr/2press.php?news_id=118&related=7&pg=sp) [last accessed: 22/11/2021]).

<sup>197</sup> See PPCC (2020). Annual Report for Calendar Year 2020, pp. 1-2.

<sup>198</sup> Lee-Jones (2019). Liberia. Overview of Corruption and Anti-Corruption, p. 14 (available at: <https://www.u4.no/publications/liberia-overview-of-corruption-and-anti-corruption> [last accessed: 22/11/2021]).

<sup>199</sup> Daily Observer (2021). Liberia. Pres. Weah Warns Against Bad Governance at PPCC (available at: <https://www.liberianobserver.com/liberia-pres-weah-warns-against-bad-governance-ppcc> [last accessed: 03/12/2021]).

<sup>200</sup> See Development Gateway (2017). Open Contracting Scoping Study. Liberia.

to assist private entities in adhering to the PCCA<sup>201</sup>, yet more endeavors are needed to boost civil society's and media's oversight capacity of the awarding of public contracts.

That said, the Liberian government has recently renewed its pledge to utilize e-procurement and launched several initiatives to help PPCC's staff members build up the necessary technical skills, accordingly. The PPCC is currently in the process of hiring an IT Consultancy Firm whose main duty will be to build an e-procurement platform and teach PPCC's personnel to use it.<sup>202</sup> The African Development Bank has also provided funding to send at least 15 of PPCC's staff members to Rwanda, the Republic of Georgia and Botswana which have all implemented an e-procurement system in the past already. The Liberian government has also offered capacity training for 150 new county administrators as well as 150 Liberian-owned as well as foreign-owned businesses that are situated in Liberia. These trainings strived to increase the efficiency of monitoring procurement processes in Liberia but also increase awareness among actors from the private sectors with regard to their rights and duties under Liberia's public procurement laws.<sup>203</sup> It is too early to assess the effectiveness of these capacity building measures; however, the government will need to provide more means to modernize Liberia's procurement system.

The second major challenge to the implementation of the PCCA evolves around the non-existent evidence of companies having been blacklisted in response to misconduct. This implies that sanctions, although foreseen by the PCCA, are barely implemented. On the other hand, the PPCC itself bemoans low compliance with the PCCA among Liberia's 146 procuring entities. In 2020, only nine (or 6.1%) of all procuring entities delivered on Section 27(g) of the PCCA and presented quarterly procurement reports to the PPCC on time. The overwhelming majority of procuring entities failed to submit these mandatory reports but still got away with it, given the PPCC's capacity constraints.<sup>204</sup> The only somewhat painful consequence these procuring entities felt was their name being listed as non-compliers in the annex of the PPCC's 2020 report.<sup>205</sup> Another dimension of impunity in Liberia's public procurement sector concerns many procuring entities exceeding their approved budget without consequences.<sup>206</sup> The PPCC is aware of this issue but insufficient resources impede its efforts to adequately follow-up on such violations of the PCCA.

There have been some alleged cases of embezzlement in procurement processes, which were followed by calls for in-depth investigations.<sup>207</sup> Convictions of individuals or procuring entities that breached the PCCA have happened on a rare occasion though. One exception is the faith of a Senator who was found guilty in 2018 and was fined USD 50,000 for having circumvented the procedures stated in the PPCC when awarding contracts for development projects. The convicted ex-Superintendent has complied

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<sup>201</sup> See [https://www.wto.org/english/thewto\\_e/acc\\_e/lbr\\_e/WTACCLBR15\\_LEG\\_29.pdf](https://www.wto.org/english/thewto_e/acc_e/lbr_e/WTACCLBR15_LEG_29.pdf) [last accessed: 22/11/2021]).

<sup>202</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, pp. 98-99 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

<sup>203</sup> Ibid.

<sup>204</sup> See PPCC (2020). Annual Report for Calendar Year 2020, pp. 1-2.

<sup>205</sup> Ibid., pp. 22-23.

<sup>206</sup> See World Bank (2021). PEFA Performance Assessment Report – Liberia 2020, p. 37.

<sup>207</sup> The New Dawn (2021a). Senator Wants Road Fund Audited (available at: <https://thenewdawnliberia.com/senator-wants-road-fund-audited/> [last accessed: 22/11/2021])M Karmo (2021a). Liberia. Senate Demands Performance Report from Managers of the National Road Fund (available at: <https://frontpageafricaonline.com/news/liberia-senate-demands-performance-report-from-managers-of-the-national-road-fund/> [last accessed: 22/11/2021]).

with the ruling and paid the fine into the Government's revenue. For the LACC, this sentencing was a major success.<sup>208</sup>

Overall, Liberia's legal framework on public procurement is well-advanced. Amendments to the 2010 PPCA are only necessary to facilitate the PPCC's migration to e-procurement. To this end, the PPCC is currently on the outlook for consultants that help refine the PPCA wherever necessary to prepare for this changeover.<sup>209</sup> The implementation of the existing legal framework on public procurement, however, is impeded by the PPCC's constant struggle for funding and the low level of autonomy and technical capacity it grapples with. Poor procurement monitoring therefore remains a serious issue in Liberia. However, it seems that the PPCC has recently picked up speed, conducting investigation exercises in the field<sup>210</sup> and planning to review procurement records of a minimum of 100 public procurement entities until the end of 2021.<sup>211</sup> The PPCC has also joined the United Nations Development Program (UNDP) recently to embark on the development of a Country Program Document to foster good and inclusive governance in Liberia.<sup>212</sup> This new collaboration guarantees the PPCC access to training interventions and will help the latter increase its clout. Another partnership that is currently evolving involves the PPCC and the Internal Audit Agency (IAA). Both anti-graft institutions have expressed their willingness to pool their resources and sit together to draft a strategy on how to eradicate corruption in public procurement.<sup>213</sup> Such in-depth collaborations between Liberia's anti-corruption bodies will be key to boost the country's combat against corruption.

A second important body operating in the area of concession granting and public procurement is the National Bureau of Concessions (NBC). The NBC was established in 2010 through the "Act to Create a National Bureau of Concessions".<sup>214</sup> Section 4 of this legal Act describes the purpose of the NBC as two-fold. On the one hand, the NBC is an independent legal entity that is in charge of monitoring and evaluating compliance with concession agreements in collaboration with concession entities. On the other hand, it offers technical support to concession entities and government bodies that are responsible to implement concessions on the ground in a way that is compliant with the PPCA. In a nutshell, the NBC is supposed to streamline, coordinate, monitor, and evaluate all concession-related activities in Liberia. Its competencies and technical assistance cover all phases of the concession processes, including planning, bidding, negotiating, and administering concession agreements (Section 5 of the NBC Act).<sup>215</sup> The Act further requires the NBC to set up a publicly accessible dataset on concessions. The power to appoint and commission the Director General who heads the NBC is once more vested in the President (with the consent of the Senate, see Section 9).<sup>216</sup>

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<sup>208</sup> Hoff (2018). LACC Welcomes Court Ruling Finding Senator Teahjay Guilty (available at: <https://lacc.gov.lr/2018/03/lacc-welcomes-court-ruling-finding-senator-teahjay-guilty/> [last accessed: 22/11/2021]).

<sup>209</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 99 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

<sup>210</sup> See PPCC (2020). Annual Report for Calendar Year 2020, p. 13.

<sup>211</sup> PPCC (2021). PPCC Commences Compliances Monitoring and Visits Entities to Review Procurement Records (available at: [https://www.ppcc.gov.lr/2press.php?news\\_id=118&related=7&pg=sp](https://www.ppcc.gov.lr/2press.php?news_id=118&related=7&pg=sp) [last accessed: 22/11/2021]).

<sup>212</sup> See PPCC (2020). Annual Report for Calendar Year 2020, p. 11.

<sup>213</sup> See World Bank (2021). PEFA Performance Assessment Report – Liberia 2020, p. 111.

<sup>214</sup> See <https://ppcc.gov.lr/doc/National%20Bureau%20of%20Concessions%20Act.pdf> [last accessed: 22/11/2021].

<sup>215</sup> See <https://ppcc.gov.lr/doc/National%20Bureau%20of%20Concessions%20Act.pdf> [last accessed: 22/11/2021].

<sup>216</sup> Ibid.

A report submitted by the World Bank in 2012 has hailed the NBC Act and the related establishment of the NBC as a significant effort to ensure that the Liberian government and the public have the capacity to ensure that all concession agreements comply with the country's laws and benefit the Liberian people rather than individuals.<sup>217</sup> At the same time, it also points to several weaknesses of the NBC Act. These weaknesses add up to the NBC Act's core flaw that evolves around the NBC Director General's high dependence on the President, and read as follows:

- “The NBC Act fails to present unambiguous provisions regarding how competencies are divided among the NBC and the PPCC. The scope of the two entities hence overlaps which potentially breeds conflict and inefficiencies.
- The NBC Act obliges the NBC to offer technical assistance to government ministries involved in any concession procedure, however, it is not mandatory for the latter to seek or embrace such assistance. This gap in the NBC Act undermines the impact of the NBC.
- The NBC Act does not give the NBC the power to impose sanctions on parties that violate contractual obligations.”<sup>218</sup>

On the ground, the NBC is grappling with similar obstacles as its fellow anti-graft entities. The NBC has organized training sessions for government authorities involved in concession agreement. For example, in October 2021 it helped staff members of the National Port Authority (NPA) and APM Terminals, a Dutch-based port operating company, build up reporting skills.<sup>219</sup> Both institutions had signed a concession agreement earlier; however, the implementation of this agreement has not been monitored. The NBC's Director General is confident about the training successfully introducing the NPA and APM Terminals to the art of concession reporting in Liberia which fosters compliance with Liberian laws.<sup>220</sup> The efforts on the part of the NBC to build capacity is not limited to external authorities but also benefits members of their own staff.<sup>221</sup> The NBC has also worked hard to counter rumors of corruption within their institution that evolved around concession agreements. More specifically, the entity has established a Quarterly Meeting with CSOs to provide information on concession agreements.<sup>222</sup> This, they hope, will help the NBC build up a strong relationship with the public that is centered upon trust and confidence.

Serious capacity constraints that resemble those other Liberian anti-graft bodies are grappling with impede the work of the NBC on the ground though. Main challenges that the NBC frequently encounters are the lack of budgetary support as well as the poor technical equipment.<sup>223</sup> The fact that the entire entity has only two cars at their disposal, of which only one is functioning, typifies the dramatic dearth of resources to deliver on their legal mandate. The Director General of the NBC further reported in an interview conducted for this report that the entity lacks the staff to review more than six concessions a year only. This, according to him, is an unsatisfactorily low number. Moreover,

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<sup>217</sup> Kaplan et al. (2012). Developing Public-Private Partnerships in Liberia, p. 36 (available at: <https://openknowledge.worldbank.org/bitstream/handle/10986/2244/668160PUB0EPI0067848B09780821394809.pdf?sequence=1&isAllowed=y> [last accessed: 22/11/2021]).

<sup>218</sup> Ibid.

<sup>219</sup> Tumu (2021). Liberia. National Bureau of Concessions Trains APM Terminals, NPA Staff on Effective Reporting and Monitoring Matrix (available at: <https://frontpageafricaonline.com/business/economy/liberia-national-bureau-of-concessions-trains-apm-terminals-npa-staff-on-effective-reporting-and-monitoring-matrix/> [last accessed: 22/11/2021]).

<sup>220</sup> Ibid.

<sup>221</sup> UNDP Liberia (2020). National Bureau of Concession Graduates 41 Following Intensive Training (available at: <https://www.lr.undp.org/content/liberia/en/home/presscenter/articles/2020/national-bureau-of-concession-graduates-41-following-intensive-t.html> [last accessed: 22/11/2021]).

<sup>222</sup> On-site interview with Edwin Dennis, Director General NBC, on 17 December 2021.

<sup>223</sup> Ibid.

according to the Director General, the NBC has no access to various concession agreements which renders it notoriously difficult to review and monitor their implementation in the first place.<sup>224</sup> The establishment of an all-encompassing reporting system on concession agreements therefore remains a huge challenge.

### **Good practices**

- The 2010 Public Procurement and Concessions Act (PPCA) contains clear rules and obligations that guide public procurement in Liberia. Provisions cover reporting obligations for government entities, training requirements and sanctions for non-compliance, amongst others.
- The Public Procurement and Concession Commission (PPCC) is a specified entity dedicated to monitor public procurement processes. In theory, the establishment and maintenance of the PPCC should empower Liberian authorities to identify and investigate misconduct.
- The PPCC has kicked off some investigations of corruption in public procurement that resulted in a conviction by the court. The impact of the PPCC has therefore been somewhat bigger as compared to other anti-corruption bodies.
- The PPCC is committed to enhance the capacity of its staff members. It recently joined the UNDP and consequently has access to training interventions and other sources of international expertise on public procurements.
- The PPCC and IAA have recently come together to strengthen their collaboration in fighting corruption in public procurement. This is noteworthy given that there is little cooperation among Liberia's anti-graft institutions in general. Such initiatives of cooperation must be strengthened in the future to ensure that anti-corruption bodies maximize their limited resources and capitalize on the knowhow of their partners, respectively.
- The National Bureau of Concessions (NBC) has established a quarterly meeting with CSOs to provide information on concession agreements in the hopes that this will help the NBC build up a strong relationship with the public that is centered upon trust.
- There is an encouraging trend in the monitoring activities of the PPCC which have considerably increased recently after years of inactivity.

### **Deficiencies**

- There is no legal requirement for the PPCC to publish procurement plans. Procuring entities in Liberia are free to decide about how they want to publish their information. The PPCC's 2020 annual report complained that only a small share of procuring entities comply with their reporting issues.
- Non-compliant procuring entities normally do not need to fear sanctions. This impunity dramatically reduces deterrence in the public procurement sector.
- The far-reaching powers vested in the President when it comes to the appointment of the PPCC's leadership compromise the latter's independence.
- E-procurement is still in its infancy which is why the public finds it very cumbersome to monitor the awarding of public contracts and concessions. In fact, the public has neither access to data on the resolution of procurement complaints nor to annual procurement statistics.
- Ordinary citizens have barely used the complaint mechanism created for issues of public procurement, feeling that their complaints miss the mark anyway.

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<sup>224</sup> On-site interview with Edwin Dennis, Director General NBC, on 17 December 2021.

- Public knowledge about public procurement processes and their rights to monitor them is deemed to be very low. More initiatives to educate the people about public procurement in Liberia are hence required.

#### **4.1.8 Article 9 – The Management of Public Finances**

Article 9 of UNCAC Chapter II does not only touch upon public procurement processes but also the management of public finances more generally. Transparency and accountability are the two core principles that the article obliges States Parties to respect when managing public funds. The measures enacted to deliver on those two principles, the Article continues, must cover the procedures for the adoption of the national budget, the timely reporting on public revenue and expenditure, and the system of accounting and auditing, respectively. States Parties must also establish mechanisms to efficiently address flaws in the management of public funds.

The 2009 Public Finance Management (PFM) Act<sup>225</sup> determines the rules and regulations that government institutions must adhere to when spending and transferring public funds. The PFM Act obliges all spending entities to regularly report on their activities and attach documentary that justifies their expenditures. It also establishes a Consolidated Fund to ensure the effective and efficient management, accounting and control of the public financial transactions and operations. This fund is nurtured by different financial flows, including tax revenues, repayment of loans and domestic as well as external grants. The President, according to Section 5 of the PFM, carries the overall responsibility for the public financial management system and enjoys far-reaching decision-making powers to fulfil this duty. The PFM Act mentions that violating any of its provision deserves punishment. It remains vague about what sanctions should be implemented though.

Reforming the PFM Act has occupied Liberia's Legislature since 2017. In October 2019, the latter finally passed the "Amendments and Restatement of the PFM Act".<sup>226</sup> The establishment of the Controller and Accountant General's department (CAGD) whose duty it is to empower ministries and agencies to comply with International Public Sector Accounting Standards and produce regular reports on different public accounts, marks the preliminary termination of the reform process.

As part of their exercise to rebuild the country in the post-conflict period, the Liberian government has created several institutions for monitoring the management of public funds. Liberian laws grant these internal audit bodies a far-reaching mandate and charge them with high responsibility in the country's fight against corruption. The three most important bodies that oversee public funds are the following:

- The General Auditing Commission (GAC)
- The Internal Audit Agency (IAA)
- The Liberian Revenue Authority (LRA)

The GAC was established as early as 1956 and became an independent agency in 1972. Its core responsibility is to enhance transparency and accountability in the work of all government institutions which manage government funds and resources. The Auditor General oversees the work of the GAC. He or she is eligible to hold office for seven consecutive years and may not be reappointed thereafter. The GAC conducts regular investigations into how government actors spend public money. Six sets of

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<sup>225</sup> See <https://www.moci.gov.lr/doc/Public%20Finance%20Management%20Act.pdf> [last accessed: 22/11/2021].

<sup>226</sup> FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, p. 35 (available at: <https://www.fiuliberia.gov.lr/liberia-national-risk-assessment-nra-report/> [last accessed: 22/11/2021]).

annual reports drafted by the GAC summarizes the findings of these inquiries for the Liberian Executive and Legislature, respectively.<sup>227</sup> These reports include:

- Financial Statement Audits
- Compliance Audits
- Performance Audits
- Project Audits
- IT Audits
- Special Audits

The GAC conducts around 35-70 audits every year.<sup>228</sup> All Audit Reports are published on the official GAC webpage<sup>229</sup> and can be accessed without more ado. Financial Statement Audits cover different government institutions, such as the Maritime Authority or the FIU and are available until January 2020. Some of the other Audit Reports do not cover the period up until today though and still need to be disseminated by the GAC.

GAC investigations have collected evidence about certain government institutions wasting public funds or using public money for unclear purposes. One example is the GAC Compliance Audit that covers the fiscal years between 2014/2015 and 2017/2018.<sup>230</sup> In this audit report, the GAC finds that the Liberian National Police (LNP) spent more than USD 8 million on different services without documenting either the recipient of these payments nor their necessity. The GAC equally indicted the LNP to have sold several vehicles of the LNP Fleet to anonymous individuals without asking for official approval. These unlawful transfers of vehicles obviously inflict considerable financial damage upon the government. Finally, the GAC has also found the LNP to have failed to transfer money it had been allocated at the beginning of the year but not used back to the Consolidated Fund Account as demanded by the 2009 PFM Act. The absence of a fixed asset register, however, has made it difficult for the GAC to provide a reliable estimate of the assets the LNP holds. Moreover, since it lacks the legal mandate to do so, the GAC was unable to prosecute the responsible LNP members.

The National Public Health Institute of Liberia (NPHIL) has been confronted with similar accusations by the GAC in 2021.<sup>231</sup> Recent GAC audits have also found inefficiencies in custom processes at Liberian land borders and at the Freeport of Monrovia<sup>232</sup> as well as accused the former Director General of the NPHIL of drawing salaries from NPHIL and the Ministry of Health and making transactions without written justifications.<sup>233</sup> In case of the former, the GAC formulated several recommendations affecting the Customs Department of the LRA to improve on the situation. In case of the latter, the indicted former NPHIL boss fiercely rejected all accusations and referred to the GAC audit report as flawed and inaccurate.<sup>234</sup> It is beyond the control of the GAC what happens with their audit reports and recommendations though. Its lack of prosecutorial power force the GAC to leave it up to the Legislative

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<sup>227</sup> See <https://gac.gov.lr/reports/> [last accessed: 22/11/2021].

<sup>228</sup> On-site interview with P. Garswa Jackson, Auditor General (GAC), on 16 December 2021.

<sup>229</sup> See <https://gac.gov.lr/> [last accessed: 22/11/2021].

<sup>230</sup> Sieh (2020). Liberia. GAC Audit Finds Millions in Waste & Abuse at National Police (available at: <https://frontpageafricaonline.com/front-slider/liberia-gac-audit-finds-millions-in-waste-abuse-at-national-police/> [last accessed: 22/11/2021]).

<sup>231</sup> Hot Pepper (2021a). Nyenswah Indicted by GACC, But... (available at:

<https://hotpepperliberia.com/nyenswah-indicted-by-gac-but/> [last accessed: 22/11/2021]).

<sup>232</sup> Karmo (2021). GAC Audit Finds Lapses in Compliance at the Liberian Revenue Authority (available at: <https://frontpageafricaonline.com/front-slider/gac-audit-finds-lapses-in-compliance-at-the-liberia-revenue-authority/> [last accessed: 22/11/2021]).

<sup>233</sup> See Hot Pepper (2021a). Nyenswah Indicted by GACC, But....

<sup>234</sup> Ibid.

and Judiciary to prosecute these cases. There exists a joint legislative Public Account Committee (PAC) that comes together from time to time to discuss the reports submitted by the GAC. Convictions of individuals indicted by the GAC, however, have barely been reported.

The GAC equally examines public corporations and private enterprises that receive public money or affect public interest in any kind.<sup>235</sup> For example, in August 2021, the GAC acted upon a special request by President Weah and vetted the Consulting Service Contract between the Liberia Water and Sewer Corporation (LWSC) and the French-based company Hyroconseil.<sup>236</sup> The assessment concluded that there was no fraud involved in the closure of the deal between the two actors mentioned above. The GAC hence protected the LWSC and its managing director from hefty accusations of theft that had spread on social media before. Allegations of corruption that were supported by a leaked audiotape had even resulted in President Weah suspending two senior administrators of LWSC. This decision was later revoked upon the submission of GAC's report.<sup>237</sup>

The examples of investigations presented above indicate that the GAC is active and committed to fulfill its mandate. The vibrant collaboration with the World Bank to automatize their operational procedures, and with the LACC and the IAA to track cases of corruption, respectively, equally strengthens the GAC's clout.<sup>238</sup> Several inherent weaknesses keep impeding the institution's work though.

Firstly, the GAC may not directly submit their budget to the Legislature but must share it with the Ministry of Finance first.<sup>239</sup> According to the Auditor General, this procedure gives the Ministry of Finance the power to interfere with the auditing activities of the GAC on a regular basis. Most importantly, the Ministry of Finance has the necessary influence to manipulate or prevent GAC audits of themselves. Obviously, the curtailed autonomy of the GAC acts as a severe obstacle to the latter's activities.

Secondly, the Auditor General reported in an interview conducted in the preparation for this report that the GAC receives USD 5 million per annum although they would need USD 8 million to deliver on their auditing duties in an adequate manner.<sup>240</sup> Previous calls upon the Legislature to follow the practice of other countries such as Ghana and amend the law to ensure that the GAC receives a fixed share of the government's consolidated annual budget<sup>241</sup> have failed to materialize.

Thirdly, inadequate technical equipment, first and foremost the lack of computers and laptops, undermines the efficiency and productivity of GAC auditors.<sup>242</sup>

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<sup>235</sup> Morlu (2007). The General Auditing Commission (available at: <http://www.liberiaitech.com/blueprint.pdf> [last accessed: 22/11/2021]).

<sup>236</sup> Front Page Africa (2021c). GAC Vindicates Suspended LWSC Managing Director (available at: <https://frontpageafricaonline.com/news/gac-vindicates-suspended-lwsc-managing-director/> [last accessed: 22/11/2021]).

<sup>237</sup> Ibid.

<sup>238</sup> On-site interview with P. Garswa Jackson, Auditor General (GAC), on 16 December 2021.

<sup>239</sup> Ibid.

<sup>240</sup> On-site interview with P. Garswa Jackson, Auditor General (GAC), on 16 December 2021.

<sup>241</sup> Morlu (2007). The General Auditing Commission (available at: <http://www.liberiaitech.com/blueprint.pdf>).

<sup>242</sup> On-site interview with P. Garswa Jackson, Auditor General (GAC), on 16 December 2021.



Fourthly, as already alluded to above<sup>243</sup>, the GAC finds it difficult to detect incidents of corruption within the government in the absence of a recognized fixed asset register for assets of the Liberian government.<sup>244</sup>

Finally, the various constraints outline above act as an inherent obstacle to the GAC auditing capacity. The Auditor General himself has expressed his belief that the 35-70 audits that the GAC completes every year is too little to deter criminal individuals from engaging in corrupt practices.<sup>245</sup>

Budget documents are often kept under lock in reality. In 2019, the Liberian public had neither access to the pre-budget statements, nor the citizen budget, nor the in-year report, nor the mid-year review. In spite of the activities of GAC and IAA and the fact that the executive's budget proposal, the enacted budget and the year-end report were available for public scrutiny, the 2019 Open Budget Survey therefore rated Liberia's legislative oversight of the budget processes, the audit process and public leverage over Liberia's budgeting as weak.<sup>246</sup> This verdict is partly informed by the government's failure to publish the required documents on time. The 2020 Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report corroborates the 2019 Open Budget Survey's conclusion. This report was requested by the Liberian government and involved the World Bank, the African Development Bank, the EU, the IMF, and other international actors. The analysis commended Liberian government institutions for adhering to the budget that they were granted when managing their expenditures. Similarly, the report stresses the excellent debt management exhibited by government institutions as well as the pre-implementation economic analyses of major investment programs. On the other hand, the report has identified several shortcomings in Liberia's public finance management. These include but are not limited to poor reporting about the performance and financial situation of state-owned enterprises, an insufficient registry of fixed assets, a severe underfunding of expenditures, the failure to complete all planned audits and insufficient monitoring given that the Integrated Financial Management Information System (IFMIS) is still to be embraced by all government institutions that spend public funds. Moreover, public records are oftentimes deemed to be produced too late to influence decision-making. This is particularly true in the case of the GAC which has often grappled with significant hurdles when trying to acquire the information they need to draft their audits. Some public audit reports have therefore been delayed by almost a year. The PEFA report rated the overall transparency of public finances as below basic.<sup>247</sup> The GAC's efforts to automatize its procedural activities in collaboration with the World Bank and thereby render more of their audits publicly accessible might act as a remedy in this regard.<sup>248</sup>

One final concern regarding the work of the GAC evolves around the limited impact of its recommendations. GAC audits usually close by outlining avenues for future activities to contain corrupt practices and misconduct in the country. Unfortunately, these recommendations rarely instigate

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<sup>243</sup> See Sieh (2020). Liberia. GAC Audit Finds Millions in Waste & Abuse at National Police (available at: <https://frontpageafricaonline.com/front-slider/liberia-gac-audit-finds-millions-in-waste-abuse-at-national-police/> [last accessed: 22/11/2021]).

<sup>244</sup> On-site interview with P. Garswa Jackson, Auditor General (GAC), on 16 December 2021.

<sup>245</sup> Ibid.

<sup>246</sup> International Budget Partnership (2019). Open Budget Survey 2019 – Liberia (available at: <https://www.internationalbudget.org/open-budget-survey/country-results/2019/liberia> [last accessed: 22/11/2021]).

<sup>247</sup> FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, pp. 44-45 (available at: <https://www.fiuliberia.gov.lr/liberia-national-risk-assessment-nra-report/> [last accessed: 22/11/2021]).

<sup>248</sup> On-site interview with P. Garswa Jackson, Auditor General (GAC), on 16 December 2021.

follow-up activities on the part of the Legislature and therefore come to nothing.<sup>249</sup> Finally, the Joint Public Accounts, Expenditure and Audit Committee (PAC) has confirmed the reports of the Auditor General according to which flaws such as procurement malpractices, poor human resource management, ineffective project monitoring mechanisms, poor internal control and illegal payments within government institutions inflict great damage upon state resources. The former is a working committee that verifies the audits drafted by the GAC in the name of the Legislature. The PAC has completed the evaluation of 45 of the total 154 audits it has received thus far and strives to finalize the review of another 45 audits by the end of 2021. Addressing the limited impact that GAC audits have had in the past, the Auditor General has called for amending the Public Financial Management Law as such that three months after the GAC has submitted an audit report, there should be a public hearing on that specific report.<sup>250</sup> Moreover, according to the Auditor General, this should be followed by the Legislature sending a report to the President to call for Executive Action on the matter.<sup>251</sup>

Acknowledging the enormous task to monitor all spending entities on a regular manner, the Liberian legislature has created an additional audit institution to diminish financial risks and improve the monitoring of the public sector. The 2013 Internal Audit Agency Act<sup>252</sup> therefore created the Internal Audit Agency (IAA) as an independent agency charged with auditing public institutions. The IAA's head, i.e., the Internal Auditor, has the responsibility to draft reports about the financial activities of government entities spending public funds for both the head of the respective entity and the President. The IAA unites all internal audit functions of the Liberian government and is also responsible to set standards and procedures for the conduct of internal audits in all government bodies. However, there is no requirement for the IAA to publish its reports which cannot be found online accordingly. This makes it very hard for ordinary citizens and civil society actors to evaluate and use the information the IAA has gleaned, let alone make an educated guess about the number of audits conducted in Liberia each year.

The third important body occupied with auditing duties is the Liberian Revenue Authority (LRA). This institution was established in 2014 and is responsible for enforcing the revenue laws to assess and collect national revenues, first and foremost taxes. Tax administration reforms in the post-war era have helped Liberia to steadily increase the amount of collected revenues since 2003.<sup>253</sup>

The Liberian government has invested into the technical capacity of the LRA to facilitate the collection of taxes in the past.<sup>254</sup> The LRA itself is committed to modernize its revenue administration system in the years ahead and rely on modern technology to collect lawful revenues within the country.<sup>255</sup> The LRA has not been spared of allegations of corruptions. In October 2021, an LRA auditor was accused of having accepted bribes for deliberately underestimating an entity's tax duty and thereby concealing USD 4 million from the government. It was the LACC who had led the investigations in this case. The accused LRA auditor was imprisoned in Monrovia in October 2021 but released on bail one week

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<sup>249</sup> CENTAL (2021). State of Corruption Report 2021, p. 4 (available at: <https://www.cental.org.lr/index.php/documents/reports/state-of-corruption-report> [last accessed: 22/11/2021]).

<sup>250</sup> On-site interview with P. Garswa Jackson, Auditor General (GAC), on 16 December 2021.

<sup>251</sup> Ibid.

<sup>252</sup> See <https://iaa.gov.lr/background> [last accessed: 22/11/2021].

<sup>253</sup> Resimic (2021). Corruption Risks in Tax Administration, p. 11 (available at: <https://www.u4.no/publications/corruption-risks-in-tax-administration.pdf> [last accessed: 22/11/2021]).

<sup>254</sup> World Bank (2021). Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report – Liberia 2020, p. 36 (available at: <https://www.pefa.org/node/4101> [last accessed: 22/11/2021]).

<sup>255</sup> See <https://revenue.lra.gov.lr/mission-vision/> [last accessed: 22/11/2021].

later.<sup>256</sup> Another incident involving the LRA concerns the sudden disappearance of one of the institution's enforcement compliance officers in 2021. The employee was reported missing only days after he had left his house for handing over sensitive documents to one of his bosses.<sup>257</sup> The whereabouts of the missing compliance officer remain unclear as of December 2021.

One final, highly alarming trend regarding the work of Liberian auditors concern an array of mysterious deaths in October 2020. Within a few days, no less than four auditors were found dead under mysterious circumstances.<sup>258</sup> Three of them had served as tax officials for the LRA whereas the fourth one had worked for the Internal Audit Agency (IAA).<sup>259</sup> The police have completed their investigations into each of the four cases in the meantime, without producing any indictment. Many observers hence speculate though that this spate of incidents was deliberately instigated and steered behind the scenes.

The Liberian government has acknowledged the weaknesses in budget oversight. It has pledged to help the audit institutions increase their clout and grant ordinary citizens improved access to budget documents and audit reports. Liberia's fourth action plan promises to publish no less than seven budget documents from 2021 onwards, including annual audit reports and data on quarterly central government expenditures, disaggregated by Ministry, Department and Agency. The GAC itself has sought to strengthen its collaboration with international actors to address its inherent weaknesses in monitoring government institutions that use public funds. For example, the Swedish National Audit Office embarked on a joint project with the GAC in February 2021 to help the latter comply with international standards in public finance management.<sup>260</sup> The project also involves the EU and puts strong emphasis on financial and compliance auditing to create a high-quality auditing system. It supersedes a former support program worth more than USD 5 million maintained by the INTOSAI-Donor Cooperation between 2016 and 2020.<sup>261</sup> The support program strived to modernize the GAC and help it increase both the quality and impact of its financial audits. The INTOSAI-Donor Cooperation is a strategic global partnership that involves the International Organization of Supreme Audit Institutions (INTOSAI) and 23 development countries, including Liberia. An on-going, government-led initiative to create a Civil Service Commission (CSC) supplements the above-mentioned attempts to enhance transparency in public finance management.<sup>262</sup> The CSC, upon its establishment, shall set up an e-government platform that facilitates the distribution and monitoring of public funds across all government institutions.

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<sup>256</sup> Tokpah (2021). Indicted LRA Auditor Finally Released from Prison for Alleged Theft (available at: <https://frontpageafricaonline.com/news/indicted-lra-auditor-finally-released-from-prison-for-alleged-theft/> [last accessed: 22/11/2021]).

<sup>257</sup> Front Page Africa (2021). Liberia. Front Page Africa Releases 2021 Evaluation of State Owned Enterprises and Integrity Institutions (available at: <https://frontpageafricaonline.com/front-slider/liberia-frontpageafrica-releases-2021-evaluation-of-state-owned-enterprises/> [last accessed: 03/12/2021]).

<sup>258</sup> Seagbeh and Mugabi (2020). Liberia Wants US to Help Solve Suspicious Deaths of Tax Officials (available at: <https://www.dw.com/en/liberia-wants-us-to-help-solve-suspicious-deaths-of-tax-officials/a-55275587> [last accessed: 22/11/2021]).

<sup>259</sup> Resimic (2021). Corruption Risks in Tax Administration, p. 16 (available at: <https://www.u4.no/publications/corruption-risks-in-tax-administration.pdf> [last accessed: 22/11/2021]).

<sup>260</sup> Swedish NAO (2021). Liberia (available at: <https://www.riksrevisionen.se/en/international-operations/development-cooperation/liberia.html> [last accessed: 22/11/2021]).

<sup>261</sup> INTOSAI-Donor Cooperation (2021). Support to the GAC of Liberia under EDF11 (available at: <https://intosaidonor.org/project/support-to-the-gac-of-liberia-under-edf11/> [last accessed: 22/11/2021]).

<sup>262</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 95 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

The Liberian government has used the *Liberia's Agenda 2030* to announce its ambition to audit 99% of all government bodies.<sup>263</sup> This bold objective is inevitably linked with serious investments in the GAC's and IAA's human resources and technical capacity. Both bodies require more financial support to regularly monitor all government institutions and report their findings to the Executive and Legislative.

### Good practices

- The 2009 Public Finance Management (PFM) Act determines the rules and regulations that government institutions must adhere to when spending and transferring public funds.
- Since 2019, there is a Controller and Accountant General's department (CAGD) whose duty it is to empower ministries and agencies to comply with International Public Sector Accounting Standards and produce regular reports on different public accounts, marks the preliminary termination of the reform process.
- Two audit institutions have been established to monitor entities that spend public money.
- The GAC has investigated several cases of public entities spending money without adequate documentation about the transactions' purpose. The GAC is committed to strengthening the collaboration with international partners to boost its oversight capacity.

### Deficiencies

- The PFM Act is vague on sanctions for violations of its provisions. Shortcomings in Liberia's budgetary oversight system include but are not limited to poor reporting about the performance and financial situation of state-owned enterprises, an insufficient registry of fixed assets, a severe underfunding of expenditures, the failure to complete all planned audits and insufficient monitoring given that the Integrated Financial Management Information System (IFMIS) is still to be embraced by all government institutions that spend public funds. This is why international organizations assess Liberia's overall budgetary oversight as weak.
- Lack of independence in the appointment of the GAC's President.
- Its obligation to share its budget with the Ministry of Finance rather than directly with the Legislature impedes the audits the GAC wants to perform. More autonomy in formulating its budget is necessary.
- Insufficient budget support and inadequate technical equipment impede the GAC auditors' efficiency and productivity.
- The number of audits the GAC completes per annum is too low to deter criminal individuals and thereby mitigate corrupt practices.
- The absence of a recognized fixed assets register for assets held by the Liberian government makes it difficult for the GAC to uncover corrupt practices.
- The LRA lacks the auditing capacity required to fight corruption associated with tax collection.

#### 4.1.9 Articles 10 and 13.1 – Access to Information and the Participation of Society

Article 10 of UNCAC Chapter II sets out to render the fight against corruption more transparent and inclusive. Ordinary citizens, according to the article, must be granted the opportunity to access information on the activities of the public administration. States Parties are also made responsible for ensuring that members of the public can extract the information they request to access without much ado. Besides the public asking for information, States Parties are also obliged to proactively share

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<sup>263</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 98 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

information such as reports that analyze risks of corruption in the public administration with the public on a regular basis. Article 13.1, on the other hand, formulates the requirement for States Parties to ensure a high level of civil society participation in fighting corruption. Access to information, transparent decision-making processes in politics, and enlightening the broad masses about how to identify and report misconduct are only some of the measures the Article suggests implementing.

Liberia's legal anti-corruption framework embraces the key role that the civil society plays in mitigating corruption. The 2010 Freedom of Information Act (FOIA)<sup>264</sup> was the first of its kind across Africa and assures Liberian citizens of their right to request and receive access to information related to public bodies and all private entities that use public resources. This provision aligns with Article 15(c) of the Liberian Constitution which states that all Liberian citizens are eligible to access information that concern the government and its functionaries.<sup>265</sup> The Global Right to Information Rating (RTI Rating) confirms that Liberia's legal framework for the right to information is superior as compared to many other countries around the world.<sup>266</sup> However, it is important to mention that the RTI Rating only considers the quality of the legal framework but does not reflect the implementation of existing laws.<sup>267</sup>

The FOIA applies to all public authorities and bodies and all branches and levels of the government. It defines clear rules and procedures as to how individuals, irrespective of their nationality and residence, may request access to public records and the circumstances under which public bodies may deny these requests or must necessarily respond to them, respectively. More specifically, every public authority or body must establish and maintain a regularly updated, easily accessible publication scheme which offers an overview of all types and categories of information this public authority holds. This description must necessarily be supplemented by information about where the public can retrieve copies of these documents. Public bodies must additionally publish some of these information proactively, even if they did not receive any request from the public. The FOIA grants individuals the right to file their request orally, in writing or electronic mail. Their motivation as to why they wish to gain insight into certain documents is irrelevant for the approval process. To proceed all information requests, the FOIA requires each public body to assign at least one staff member the task of proceeding the incoming requests.

Denial of requests is possible under specific circumstances only. Sensitive information relating to national defense, security and international relations may not be published if its disclosure could potentially harm Liberia's security or defense. The same is true for information that affect an ongoing criminal investigation, trade secrets, or sensitive personal information. Negative responses to information requests must be communicated in writing within a maximum of 30 calendar days after the request had been formulated.

Finally, to monitor public institutions' compliance with the FOIA, the latter calls for the creation of an independent information commissioner, who shall be appointed by the President with the consent of the Liberian senate and funded by the national budget, respectively. The FOIA therefore shares the inherent weakness of granting the anti-corruption bodies it envisions very little autonomy. Staff members of public bodies that fail to respond to information requests or violate the FOIA in any other way will be subject to penalties, as noted by the FOIA. Fines may range between LD 5,000 and LD

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<sup>264</sup> See <https://www.rti-rating.org/wp-content/uploads/Liberia.pdf> [last accessed: 22/11/2021]).

<sup>265</sup> See [https://www.constituteproject.org/constitution/Liberia\\_1986.pdf?lang=en](https://www.constituteproject.org/constitution/Liberia_1986.pdf?lang=en) [last accessed: 22/11/2021]).

<sup>266</sup> See <https://www.rti-rating.org/country-data/> [last accessed: 22/11/2021].

<sup>267</sup> See <https://www.rti-rating.org/methodology/> [last accessed: 22/11/2021].

10,000,<sup>268</sup> plus the attorney costs of successful applicants. Individuals that deliberately destroy public records may be imprisoned for up to two years.<sup>269</sup>

The Liberian government has undertaken several steps to facilitate the implementation of the FOIA. The most important measures concern the standardization of all government websites, the appointment of Public Information Officers and the provision of support to the Independent Information Commission (IIC, see below).

International observers commend Liberia for the advanced status of its information laws. The report published by the Millennium Challenge Corporation (MCC) for the fiscal year 2022 is the latest document which finds that Liberia is outperforming many other countries in the region when it comes to freedom of information, including the level of freedom established in national information laws.<sup>270</sup> There is no reason for complacency though. While on paper, the Liberian public enjoys far-reaching rights to request access to information, the implementation of the FOIA has only been partial, if that. Individuals barely use their opportunity to request information and the government lacks the will and technical capacity to respond to the requests they receive. A 2016 report named "The System for Tracking and Monitoring Freedom of Information Requests in Liberia"<sup>271</sup> noted that public bodies had only responded to 15% of the 278 information requests they had received between within the latest 12 months up to August 31, 2016. Even worse, the public bodies blatantly violated the above-mentioned time frame to reply to the requests and responded to only 6% of all requests within the timeframe established by the FOIA. These figures presented above corroborate earlier findings presented by the Liberian Center for Media Studies and Peacebuilding.<sup>272</sup>

One striking recent example that illustrates the government's non-compliance with the FOIA concerns the futile attempts by Liberian Media Houses to force the government to share the details of the Arcelor Mittal's Agreement with the public under the FOIA.<sup>273</sup> Arcelor Mittal is the world's leading steel and mining company that recently secured mining concessions in Liberia for an additional 25 years. The agreement is said to be worth USD 800 million. Several Liberian institutions have accused the Liberian government to ignore their demands to disclose the details of its deal with Arcelor Mittal under the FOIA thus far. If true, this would not only be a breach of the provisions of the FOIA but also nurtures suspicion that the agreement, which is supposed to be turned into law until the end of 2021, mainly benefits Liberia's political elite.<sup>274</sup>

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<sup>268</sup> On 1 December 2021, 1 USD was traded for 143 Liberian Dollar. Applying this exchange rate, LD 10,000 are roughly USD 70.

<sup>269</sup> See <https://www.rti-rating.org/wp-content/uploads/Liberia.pdf>, Chapter 7 [last accessed: 22/11/2021]).

<sup>270</sup> Koinyeneh (2021). U.S. Ambassador McCarthy Urges Liberia to Take Concrete Steps in Combating Corruption Amid Its Failure to Pass MCC Scorecard (available at: <https://frontpageafricaonline.com/front-slider/u-s-ambassador-mccarthy-urges-liberia-to-take-concrete-steps-in-combating-corruption-amid-its-failure-to-pass-mcc-scorecard/> [last accessed: 22/11/2021]).

<sup>271</sup> The Carter Center (2016). The System for Tracking and Monitoring Freedom of Information Requests in Liberia (available at: <https://www.cartercenter.org/resources/pdfs/peace/ati/ati-liberia-tracking-info-requests-092816.PDF> [last accessed: 22/11/2021]).

<sup>272</sup> Center for Media Studies & Peace Building (2013). Freedom of Information Demand and Supply Compliance Monitoring (available at: [https://ifex.org/images/liberia/2013/06/27/liberia\\_foi\\_report.pdf](https://ifex.org/images/liberia/2013/06/27/liberia_foi_report.pdf) [last accessed: 22/11/2021]).

<sup>273</sup> Daily Observer (2021). Media Houses Want Weah Administration to Disclose Arcelor Mittal's Agreement (available at: <https://www.liberianobserver.com/media-houses-want-weah-administration-disclose-arcelor-mittals-agreement> [last accessed: 22/11/2021]).

<sup>274</sup> Ibid.

Liberia's Independent Information Commissioner (IC) has established InfoLIB<sup>275</sup>, a non-governmental online platform, in 2016. However, people barely seem to use it which arguably relates to the government's slow or non-existing response. The sanctions as written down in the FOIA do not seem to be implemented in practice. None of the experts interviewed for this report mentioned a single case of where a government body had been fined for violating the FOIA. Other evaluations of the impact of the FOIA on citizens' access to information support this conclusion.

There are some academic contributions which acknowledge that ordinary citizens find it easier today to access information as compared to the past.<sup>276</sup> Yet, the process of accessing information remains cumbersome, lengthy, and often unsuccessful. Liberian women and illiterate Liberians have been reported to grapple with particularly high hurdles when trying to take advantage of the FOIA. Chalkboards, radio, and print media have been suggested as potential alternative information dissemination channels to ensure that the rural and/or illiterate members of the Liberian society equally have a chance to monitor public bodies' activities.<sup>277</sup>

The Independent Information Commission (IIC) was set up by an Act of Legislature in September 2010 to ensure that the FOIA is properly implemented across the country. The core purpose of this government body is to ensure that both the FOIA is duly enforced and citizens have permanent access to information on public spending and government activities. To this end, it prepares annual reports that assess the extent to which government agencies deliver on the provisions of the FOIA. These reports are submitted to the Legislature.<sup>278</sup>

The establishment of the IIC coincided with the nomination of the above-mentioned Independent Information Commissioner (IC) by the former President Madame Johnson-Sirleaf. The IC's duty is two-fold. On the one hand, he or she is responsible for ensuring that all public bodies comply with the provisions stated in the FOIA. On the other hand, the IC is supposed to reach out to the ordinary citizens to educate them about their rights to access information and encourage them to make use of this right, respectively. However, over the last few years, the IIC has been faced with a number of challenges, including limited funding, lack of professional staff, etc. The institution was recently transferred to a smaller office space due to the lack of funds for rent for its office.<sup>279</sup> Due to these problems, the institution has struggled to achieve its inherent objectives. The Government of Liberia has recently promised to fully implement the FOIA.<sup>280</sup> It remains to be seen whether deeds will follow their words this time.

As part of its decentralization policy, the Government of Liberia, during the administration of President Ellen Johnson Sirleaf, set up County Service Center in each county from 2012 onwards. The centers seek to ensure that major documentation services are accessible to rural residents. The centers also

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<sup>275</sup> See <https://infolib.org.lr/help/about> [last accessed: 22/11/2021].

<sup>276</sup> Joseph (2014). Liberia: Law Implementation and Exclusion of Access (available at: <http://www.freedominfo.org/2014/10/liberia-law-implementation-exclusion-access/> [last accessed: 22/11/2021]). / Svärd (2018). Has the Freedom of Information Act Enhanced Transparency and the Free Flow of Information in Liberia? (available at: <https://journals.sagepub.com/doi/full/10.1177/0266666916672717> [last accessed: 22/11/2021]).

<sup>277</sup> Ibid.

<sup>278</sup> See <https://www.cartercenter.org/resources/pdfs/peace/ati/liberia/liberia-independent-information-commission-brochure.pdf> [last accessed: 22/11/2021].

<sup>279</sup> Anonymous source.

<sup>280</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 97 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

provide the platform for rural resident to access information. However, most of the centers underperform, which limits the ability of rural residents to access information.<sup>281</sup>

The Liberian government estimates that there are around 1,000 CSOs operating in the country,<sup>282</sup> many of which promote good governance and are involved in the combat against corruption. The most well-known examples are CENTAL and NAYMOTE which train journalists to investigate and report on cases of corruption<sup>283</sup>, identify progress and persisting challenges in the fight against corruption<sup>284</sup> and compile data on the performance of the government.<sup>285</sup> The Freedom of Information Coalition, on the other hand, unites nine civil society organizations dedicated to transparency and accountability, good governance and participatory democracy, and media development, amongst others.<sup>286</sup> It has equally worked to increase the Liberian citizens' familiarity with the FOIA, educate them about their right to access information, and engage in policy advocacy to ensure that the FOIA is fully implemented. Lee-Jones (2019) presents an overview of further CSOs whose work concentrates on the topics just mentioned.<sup>287</sup>

Liberian CSOs have actively contributed to policy making in Liberia on a regular basis.<sup>288</sup> Different anti-corruption bodies have reached out to the civil society to allow them to contribute to their daily work or join forces to eradicate corruption accordingly. Three examples typify the collaboration between anti-graft institutions and the civil society sector:

- The GAC and LACC have been working on a pilot project called “Citizen eye” in 2021 which strives to create a national platform for advocating whistleblowing.<sup>289</sup>
- The NBC has established a quarterly meeting with Liberian CSOs to provide information on concession agreements.<sup>290</sup> This platform, they hope, will help them build up a strong relationship with the public that is centered upon trust and confidence.
- The LACC and three CSOs, namely CENTAL, Accountability Lab Liberia and Integrity Watch Liberia, have kicked off an Anti-Corruption Innovation Project in late October 2021.<sup>291</sup> The project relies on information technology and citizen involvement to tackle the challenge of

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<sup>281</sup> All Africa (2021). Liberia. Partners Call for Adequate Budgetary Allocations (available at: <https://allafrica.com/stories/202107150363.html> [last accessed: 22/11/2021]).

<sup>282</sup> Lee-Jones (2019). Liberia. Overview of Corruption and Anti-Corruption, p. 15 (available at: <https://www.u4.no/publications/liberia-overview-of-corruption-and-anti-corruption> [last accessed: 22/11/2021]).

<sup>283</sup> New Republic Liberia (2021b). Journalists Train to Investigate Anti-Corruption, Integrity Issues (available at: <https://www.newrepublicliberia.com/journalists-train-to-investigate-anti-corruption-integrity-issues/> [last accessed: 22/11/2021]).

<sup>284</sup> CENTAL (2021). State of Corruption Report 2021 (available at: <https://www.cental.org.lr/index.php/documents/reports/state-of-corruption-report> [last accessed: 22/11/2021]).

<sup>285</sup> See <http://naymote.com/what-we-do/> [last accessed: 22/11/2021].

<sup>286</sup> See <https://infolib.org.lr/help/partners> [last accessed; 22/11/2021].

<sup>287</sup> Lee-Jones (2019). Liberia. Overview of Corruption and Anti-Corruption, p. 15 (available at: <https://www.u4.no/publications/liberia-overview-of-corruption-and-anti-corruption> [last accessed: 22/11/2021]).

<sup>288</sup> Ibid.

<sup>289</sup> New Republic Liberia (2021). US Ambassador Pays Visit to GAC (available at: <https://www.newrepublicliberia.com/us-ambassador-pays-visit-to-gac/> [last accessed: 22/11/2021]).

<sup>290</sup> On-site interview with Edwin Dennis, Director General NBC, on 17 December 2021.

<sup>291</sup> UNDP Liberia (2021). Liberia Launches Anti-Corruption Innovation Project that Will Encourage Citizens' Participation (available at: <https://www.lr.undp.org/content/liberia/en/home/presscenter/pressreleases/2021/liberia-to-launch-anti-corruption-innovation-project-that-will-e.html> [last accessed: 22/11/2021]).



rampant corruption within the country. Its core goals are to increase public demand for transparency, encourage them to hold their elected leaders accountable for their conduct, but also give them the opportunity to report incidents of corruption they observe. The implementing entities receive support from UNDP and the Swedish International Development Agency (SIDA).

The Liberian media and civil society actively contribute to the combat against corruption. Both actors try to raise their voice against and awareness about bad governance, public theft, and corruption, respectively, and have uncovered incidents of malpractice and corrupt activities in the past. However, Liberian CSOs encounter severe constraints in their daily work which complicate their contribution to the anti-corruption fight. Firstly, all CSOs grapple with insufficient funding and while the bigger CSOs can make an impact on politics, those with little financial resources cannot.<sup>292</sup> Secondly, the level of intra-societal trust is very low in Liberia and many Liberians do not trust persons or organizations outside their immediate environment. This distrustful attitude is a long-term consequence of the civil wars in the 1990s and undermine the clout of many CSOs.<sup>293</sup> Thirdly, government officials have been reported to have harassed civil society campaigners operating in the interior of the country.<sup>294</sup> This bespeaks of a government that is willing to put pressure on civil society actors if they deem it necessary.

Furthermore, an increasing number of journalists critical of the Liberian government have experienced physical attacks in 2020 and 2021.<sup>295</sup> The same is true for ordinary citizens who have been exposed to the indiscriminatory employment of violence and arbitrary arrests by the Liberia National Police in the same period.<sup>296</sup> Shifting the focus to the issue of corruption, the Weah administration has shut down Social Media temporarily in reaction to thousands of Liberians filling the streets to protest against corruption inside the government.<sup>297</sup>

The harassment of journalists in general combined with the mysterious death of four auditors who were involved in investigations concerning corrupt practices in fall 2021<sup>298</sup> might disincentivize some media representatives to investigate and unveil corrupt practices. On the other hand, there have been reports of some journalists being on the payroll of corrupt government officials in exchange for their

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<sup>292</sup> Bertelsmann Transformation Index (2021). BTI 2020 Country Report – Liberia, p. 13 (available at: <https://bti-project.org/en/reports/country-dashboard/LBR> [last accessed: 22/11/2021]).

<sup>293</sup> Ibid., p. 23.

<sup>294</sup> Ibid., p. 9.

<sup>295</sup> Agence France-Presse (AFP) (2020). Liberian Journalists Protest Alleged Police Brutality (available at: <https://www.voanews.com/a/press-freedom-liberian-journalists-protest-alleged-police-brutality/6185724.html> [last accessed: 22/11/2021]). / Reporters Without Borders (2021). Liberia – Surge in Attacks on Critical Journalists and Media (available at: <https://rsf.org/en/liberia> [last accessed: 22/11/2021]).

<sup>296</sup> Koinyeneh (2021c). Citizens Demand Justice for Truck Driver Allegedly Brutalized to Death by Police (available at: <https://frontpageafricaonline.com/front-slider/liberia-citizens-demand-justice-for-truck-driver-allegedly-brutalized-to-death-by-police/> [last accessed: 22/11/2021]). / MFWA (2020). Liberia Police Unleash Violence on Peaceful Demonstrators (available at: <https://www.mfw.org/country-highlights/liberia-police-unleash-violence-on-peaceful-demonstrators/> [last accessed: 22/11/2021]). / U.S. Department of State (2021). Liberia 2020 Human Rights Report, pp. 1-3 (available at: <https://www.state.gov/wp-content/uploads/2021/03/LIBERIA-2020-HUMAN-RIGHTS-REPORT.pdf> [last accessed: 22/11/2021]).

<sup>297</sup> Busari (2019). Social Media Blocked as Liberians Protest “Corruption and Creeping Dictatorship” (available at: <https://edition.cnn.com/2019/06/07/africa/liberia-protests-george-weah/index.html> [last accessed: 22/11/2021]).

<sup>298</sup> Seagbeh and Mugabi (2020). Liberia Wants US to Help Solve Suspicious Deaths of Tax Officials (available at: <https://www.dw.com/en/liberia-wants-us-to-help-solve-suspicious-deaths-of-tax-officials/a-55275587> [last accessed: 22/11/2021]).

silence on corrupt practices.<sup>299</sup> It is not only journalists who are susceptible to co-optation by public and/or corrupt officials, but also civil society actors.<sup>300</sup>

### Good practices

- Liberia's Constitution obliges government authorities to share information on their activities and spending behavior with the public on a regular basis.
- Liberia was the first African country to enact a Freedom of Information Act (in 2010) which delivers on the constitutional provisions and defines far-reaching rights for the ordinary citizen and civil society to access public information (including sanctions for government bodies that fail to comply).
- Liberia has set up an Independent Information Commission to facilitate citizens' access to public information.
- The “Anti-Corruption Innovation Project” that evolved the partnership between the LACC and three Liberian CSOs in October 2021 bespeaks of the endeavors to foster the collaboration between government entities and CSOs in the combat against corruption.

### Deficiencies

- Overall, the FOIA is poorly implemented today. Access to public information is very cumbersome to obtain for the ordinary citizen. Government institutions are slow to respond, if they do at all, and disseminate information only in electronic form.
- Due to the high hurdles to get insight into public information and low levels of awareness concerning their rights to actually access these public records, ordinary citizens have barely taken advantage of their legal opportunities to demand access to public information.
- Rural residents are even more excluded from public information as compared to their urban counterparts. Put differently, access to information is not distributed similarly across rural and urban areas.
  - Women and illiterate citizens encounter larger difficulties when trying to access public information as compared to the male and literate share of the population, respectively.
- Insufficient funding and human capital plague the Independent Information Commission.
- An increasing number of journalists critical of the Liberian government have experienced physical attacks in 2020 and 2021. This might disincentivize some media representatives to investigate and unveil corrupt practices.

#### 4.1.10 Article 11 – Judiciary and Prosecution Services

Article 11 of UNCAC Chapter II requires States Parties to eradicate all forms of misconduct that undermine the integrity of their judicial system. The independence of the judiciary, the Article indirectly stipulates, is a prerequisite to defeat corruption in the long run. The article suggests only few measures that States Parties could take to realize this goal, e.g., implementing a code of conduct for members of the judiciary.

There is a cacophony of laws and bodies that have been written and established, respectively, to guarantee the independence of the judiciary in Liberia. The Constitution protects the independence of

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<sup>299</sup> Front Page Africa (2021d). “Stand Up Against Wicked Leaders” Dr. Cassell Urges Liberian Journalists (available at: <https://frontpageafricaonline.com/amp/news/stand-up-against-wicked-leaders-dr-cassell-urges-liberian-journalists/> [last accessed: 22/11/2021]).

<sup>300</sup> Bertelsmann Transformation Index (2021). BTI 2020 Country Report – Liberia, p. 23 (available at: <https://bti-project.org/en/reports/country-dashboard/LBR> [last accessed: 22/11/2021]).

judges and alerts the Executive and Legislature alike to uphold the system of checks and balances under all circumstances. The 2006 Financial Autonomy to the Judiciary Act<sup>301</sup> aligns with the constitutional provisions. It grants the Liberian judiciary full wiggle room to control its budget<sup>302</sup> and determines that the Judiciary should receive funds on a quarterly basis.<sup>303</sup> At the same time, Liberia's judiciary may become the target of audits itself. Further institutional measures have been enacted to supplement the constitutional provisions and eliminate corruption in the Judiciary. There exist a Judicial Canon<sup>304</sup> and a Code of Moral and Professional Ethics<sup>305</sup> which determine rules and regulations for practicing lawyers and the courts. Violating these Canons should in theory result in judges being subpoenaed by the Judicial Inquiry Commission (JIC). Judges who infringe the Code of Moral and Ethics, on the other hand, face the JIC while lawyers face the Grievance and Ethics Committee (GEC).<sup>306</sup> Liberia's Judicial Canon refrains from defining specific penalties for different forms of misconduct on the part of judges.<sup>307</sup> It rather states that any judge whose behavior conflicts with any provision of the Judicial Canon may be confronted with a fine, suspension, impeachment and/or prosecution in a court of law. The individual penalty hinges upon the gravity of the misconduct.

Although formally independent, domestic, and international observers have repeatedly described Liberia's judiciary as being influenced by private and government actors alike.<sup>308</sup> In May 2021, it was the Chief Justice of the Supreme Court of Liberia himself who admitted that corrupt practices plague Liberia's judiciary.<sup>309</sup> Paying bribes to secure a favorable verdict therefore seems to remain a common approach to secure a favorable verdict.<sup>310</sup> A blend of scrupulous individuals, under-paid judges, and lacking political will to strengthen the judiciary perpetuate this unsatisfactory status quo. In some cases, even defense attorneys encouraged their clients to bribe the judges to increase the odds of winning their case.<sup>311</sup> The FIU's 2021 National Risk Assessment (NRA) rates Liberia's judges' integrity

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<sup>301</sup> Unfortunately, the Act is not accessible in PDF format online.

<sup>302</sup> Bright U. and Jay, W.H.S. (2020). Increasing Confidence in the Liberian Judiciary, pp. 172-173 (available at: <https://scholarsbank.uoregon.edu/xmlui/bitstream/handle/1794/25393/Bright.pdf?sequence=1&isAllowed=y> [last accessed: 22/11/2021]).

<sup>303</sup> CENTAL (2021). State of Corruption Report 2021, p. 39 (available at: <https://www.cental.org.lr/index.php/documents/reports/state-of-corruption-report> [last accessed: 22/11/2021]).

<sup>304</sup> See <http://comnetitsolutionsinc.org/toj/wp-content/uploads/2016/01/Judiciary-Connons-of-the-Republic-of-Liberia.pdf> [last accessed: 22/11/2021].

<sup>305</sup> See <https://judiciary.gov.lr/code-of-moral-and-professional-ethic/> [last accessed: 22/11/2021].

<sup>306</sup> See CENTAL (2021). State of Corruption Report 2021, p. 37.

<sup>307</sup> See <http://comnetitsolutionsinc.org/toj/wp-content/uploads/2016/01/Judiciary-Connons-of-the-Republic-of-Liberia.pdf> [last accessed: 22/11/2021].

<sup>308</sup> Lee-Jones (2019). Liberia. Overview of Corruption and Anti-Corruption, p. 6 (available at: <https://www.u4.no/publications/liberia-overview-of-corruption-and-anti-corruption> [last accessed: 22/11/2021]). / Rahman (2020). Liberia. Corruption and Anti-Corruption in the Areas of Environment, Climate Change and Rule of Law (available at: <https://www.u4.no/publications/liberia-in-the-areas-of-environment-climate-change-and-rule-of-law.pdf> [last accessed: 22/11/2021]). / U.S. Department of State (2021). Liberia 2020 Human Rights Report, p. 12 (available at: <https://www.state.gov/wp-content/uploads/2021/03/LIBERIA-2020-HUMAN-RIGHTS-REPORT.pdf> [last accessed: 22/11/2021]).

<sup>309</sup> Lomo (2021). Chief Justice Korkpor Commissions Labor Court Judge Thursday, After Admitting Corruption in Liberia's Judiciary (available at: <https://newspublictrust.com/chief-justice-korkpor-commissions-labor-court-judge-thursday-after-admitting-corruption-in-liberias-judiciary/> [last accessed: 22/11/2021]).

<sup>310</sup> See CENTAL (2021). State of Corruption Report 2021, p. 6.

<sup>311</sup> U.S. Department of State (2021). Liberia 2020 Human Rights Report (available at: <https://www.state.gov/wp-content/uploads/2021/03/LIBERIA-2020-HUMAN-RIGHTS-REPORT.pdf> [last accessed: 22/11/2021]).

and independence as low.<sup>312</sup> A recent case which saw the government successfully vowing for the disbanding of the jurors in a trial against the former managing director of the national port authority reinforces this impression. Such patterns further nurture the public's suspicion about the judiciary system being constantly manipulated and compromised. This attitude acts as a major burden on the majority of judges that are deemed to responsibly execute their mandate.

A prominent case of corruption that involves the judiciary concerns a lawyer and acting Senator. The US Treasury Department has recently put this Senator on an economic sanctions list, accusing him of repeatedly bribing Liberian judges to decide in his favor and paying Liberian politicians for ousting a judge whose ruling ran counter to his interests.<sup>313</sup> The Senator has attracted particular attention for his alleged involvement in helping a British mining company whom he served as a lawyer, to secure mining concessions in iron and ore rich mountains in Liberia in a no-bid deal by using USD 950,000 to bribe judges. The Senator has rejected these allegations as unfounded and false, still the FIU sought to freeze his accounts in early January 2021.<sup>314</sup> However, the Ministry of Justice rejected to meet the FIU's demand, and the freeze never materialized.

The Supreme Court has not only suspended some lawyers engaged in malpractice but also works with different committees to fight unethical conduct of lawyers and judges. Today, there do exist a Judicial Inquiry Commission as well as a Grievance and Ethics Committee. A severe lack of funding and poor guidelines renders it very challenging for these two commissions to fulfill their mandate though.<sup>315</sup> The Liberian Action Plan 2020-2022 dedicates a whole section on the judiciary, with the government committing itself to empower the judicial system and establish jury offices in all counties and train professionals in magisterial courts across all counties from January 2021 onwards.<sup>316</sup>

Most importantly, the judiciary has also been reported to grapple with low levels of efficiency which is partly due to the presidential power to appoint judges of subordinate courts and other officials in the judiciary.<sup>317</sup> Poor efficiency within Liberia's judiciary hinges upon its deteriorating financial autonomy, too. The Financial Autonomy to the Judiciary Act of 2006 states that the Judiciary should receive four tranches of its budget per year. The government has recently reduced the funding the Judiciary receives, with dreadful consequences for the efficiency of courts and judges.<sup>318</sup>

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<sup>312</sup> FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, p. 38 (available at: <https://www.fiuliberia.gov.lr/liberia-national-risk-assessment-nra-report/> [last accessed: 22/11/2021]).

<sup>313</sup> U.S. Department of the Treasury (2020). Treasury Sanctions Corrupt Actors in Africa and Asia (available at: <https://home.treasury.gov/news/press-releases/sm1206> [last accessed: 22/11/2021]).

<sup>314</sup> Dodo (2021a). Liberia: Cllr. Varney Sherman Breaks Silence on Economic Sanctions; Files Response to the Senate Debunking the Allegations against Him (available at: <https://frontpageafricaonline.com/front-slider/liberia-cllr-varney-sherman-breaks-silence-on-economic-sanctions-files-response-to-the-senate-debunking-the-allegations-against-him/> [last accessed: 22/11/2021]).

<sup>315</sup> Lee-Jones (2019). Liberia. Overview of Corruption and Anti-Corruption, p. 8 (available at: <https://www.u4.no/publications/liberia-overview-of-corruption-and-anti-corruption> [last accessed: 22/11/2021]).

<sup>316</sup> Open Government Partnership (2021). Action Plan Review: Liberia 2020-2022 (available at: [https://www.opengovpartnership.org/wp-content/uploads/2021/06/Liberia\\_Action-Plan-Review\\_2020-2022.pdf](https://www.opengovpartnership.org/wp-content/uploads/2021/06/Liberia_Action-Plan-Review_2020-2022.pdf) [last accessed: 22/11/2021]).

<sup>317</sup> Bright U. and Jay, W.H.S. (2020). Increasing Confidence in the Liberian Judiciary (available at: <https://scholarsbank.uoregon.edu/xmlui/bitstream/handle/1794/25393/Bright.pdf?sequence=1&isAllowed=y> [last accessed: 22/11/2021]).

<sup>318</sup> See CENTAL (2021). State of Corruption Report 2021, pp. 39-40.

Another driver of corruption in Liberia's judicial branch evolves around the low and delayed salaries judges receive.<sup>319</sup> This has not always been the case. Liberian judges of Circuit and Specialized Courts once used to earn decent salaries but faced a considerable reduction in the recent years. Judges have joined to sue President Weah and his government in front of the Supreme Court in reaction to their plummeting incomes.<sup>320</sup>

Finally, the requirement to declare assets as defined in Part X Section 10.1 of the COC<sup>321</sup> applies to all public officials to all three branches of Government in Liberia who make decisions about contracting, tendering or procurement, and issuance of licenses. Naturally, this also includes the judicial branches of government and covers the chief justice and associate justice of the Supreme Court, Judges of Circuit Courts and circuit-level specialized courts, clerks of the Supreme Court, Circuit Courts and circuit-level specialized courts, amongst others, as defined by Section 1.2 in the 2017 Regulations for Asset Declaration published by the LACC.<sup>322</sup> The same is true for Part IX Section 9.11 of the COC which requires each individual public official to inform the authorities about personal conflict of interests. The Judicial branch of Government must be commended for being the branch of government with the highest number of asset declaration.<sup>323</sup>

An Audit Report on the Legal Framework and Implementation of the Asset Declaration Systems of Liberia between July 1, 2005 and June 30, 2016 drafted under the auspices of the then Auditor General Yusador S. Gaye and published in 2018 reveals though that there does not exist any such system for the judicial branches of the government.<sup>324</sup> The report further noted that even the LACC had neither been informed by the repository body of the judicial branch, i.e., the Supreme Court, about how the implementation of an asset declaration system was proceeding nor whether individuals inside the judicial branch had complied with their asset declaration obligations.<sup>325</sup> It follows that the authorities have no overview of the assets which judges possess, let alone the public. This makes it hard to identify conflict of interest among judges and increases the judiciary's vulnerability to corrupt practices. That said, the Auditor General urged the Chief of the Supreme Court as well as the Clerk of the Supreme Court to step into action and work towards the implementation of a smooth asset declaration system.<sup>326</sup> The situation seems to have improved since then. Liberian newspapers reported about an analysis conducted by the LACC in 2020 which found that members of the Liberian judiciary have complied with their declaration duties recently.<sup>327</sup>

Some recent developments bode well to brighten the bleak prospects of defeating corruption in the Judiciary. For example, the JIC have recently onboarded civil society activists with diverse professional

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<sup>319</sup> Davis (2019). Liberia. Widespread Corruption in Judiciary Due to Delayed Salaries (available at: <https://allafrica.com/stories/201908130278.html> [last accessed: 22/11/2021]).

<sup>320</sup> See CENTAL (2021). State of Corruption Report 2021, p. 39.

<sup>321</sup> See

[https://www.emansion.gov.lr/doc/Act\\_Legislature\\_Prescribing\\_A\\_National\\_Code%20of\\_Conduct%20\(Final\\_Version%202014\).pdf](https://www.emansion.gov.lr/doc/Act_Legislature_Prescribing_A_National_Code%20of_Conduct%20(Final_Version%202014).pdf) [last accessed: 22/11/2021]).

<sup>322</sup> See <https://emansion.gov.lr/doc/Regulations%20.pdf> [last accessed: 22/11/2021].

<sup>323</sup> Interview with Mr. Moses Kowo, Executive Director of LACC and officials of LACC o 28 January 2022

<sup>324</sup> Auditor General's Report (2018). On the Legal Framework & Implementation of the Assets Declaration Systems of Liberia. For Years July 1, 2005 – June 30, 2016, p. 7 (available at: <https://gac.gac.gov.lr/wp-content/uploads/2021/01/AGs-Report-on-the-Legal-Framework-Implementation-of-the-Assets-Declaration-System-of-Liberia-For-Years-July-1-2005-June-30-2016.pdf> [last accessed: 22/11/2021]).

<sup>325</sup> Ibid., p. 24.

<sup>326</sup> Ibid., pp. 10-11.

<sup>327</sup> Finnan (2021). Liberia: George Weah's Property Empire Fuels Distrust Over Asset Declaration (available at: <https://www.rfi.fr/en/africa/20210123-liberia-george-weah-s-property-empire-fuels-distrust-over-asset-declaration-corruption-allegations> [last accessed: 22/11/2021]).

backgrounds and religious affiliations, respectively.<sup>328</sup> Observers hope that this step will strengthen the oversight of the judiciary and thereby boost the trust of the public in the latter. The record of the JIC and the GEC reads encouraging too. The Liberian public has increasingly recognized both these bodies as contact points to express complaints against lawyers and judges. More work needs to be done to raise public awareness about the existence and functioning of the JIC and GEC and more coordination between the two bodies to investigate complaints is needed. Finally, the LACC is currently joining forces with the UNDP to organize and conduct training workshops for circuit court judges and court officials.<sup>329</sup> Such initiatives are a promising sign that the necessary willingness exists to increase the judiciary's clout in the combat against corruption.

### Good practices

- Liberia's Constitution protects the independence of Liberian judges.
- A Judicial Inquiry Commission exists to monitor judges' conduct against high ethical standards.
- The country's 2020-2022 Action Plan announces training workshops for members of magisterial courts in different counties.
- The Judicial Branch of Government is on record for declaring the highest number of asset declaration among the government branches.

### Deficiencies

- Several reports hold that public and private actors rely on bribery to determine the outcome of a trial, some of them successfully.
- The absence of a legal mandate to remove judges protects the latter from consequences for misconduct.
- There is no real system in place to monitor asset declarations inside the judicial branch of government.
- Both the JIC and the GEC lack human resources which considerably impedes the bodies' capability to investigate complaints.

#### 4.1.11 Article 12 – Private Sector Transparency

UNCAC's Chapter II also targets the private sector. Article 12 obliges States Parties to conduct regular audits and enhance accounting in the private sector as well as enforce stringent penalties against those who violate the law. The Article outlines an array of measures that could help the vision of a transparent private sector materialize.

Liberia has gained sad notoriety for its long-standing role as one of the world's core secrecy jurisdictions among academic and non-academic experts on the fight against corruption alike.<sup>330</sup> Signing up to the Open Government Partnership in 2011 has barely changed the situation. The country's legal framework that guides private sector investment and the registration of corporates remains very weak which has rendered the private sector highly vulnerable to corruption. Criminal

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<sup>328</sup> See CENTAL (2021). State of Corruption Report 2021, p. 40.

<sup>329</sup> On-site interview with Mr. Kowo (Executive Director of LACC) and officials of LACC on 28 January 2022.

<sup>330</sup> Dean and Waris (2021). Ten Truths About Tax Havens. Inclusion and the Liberia Problem (available at: <https://scholarlycommons.law.emory.edu/cgi/viewcontent.cgi?article=1438&context=elj> [last accessed: 12/12/2021]). / Tax Justice Network (2020). Financial Secrecy Index 2020 – Narrative Report on Liberia (available at: <https://fsi.taxjustice.net/PDF/Liberia.pdf> [last accessed: 22/11/2021]). / Turner (2016). Liberia. America's Outpost of Financial Secrecy (available at: <https://www.financeuncovered.org/investigations/liberia-americas-outpost-financial-secrecy/> [last accessed: 22/11/2021]).

actors are indeed highly likely to exploit Liberia's secrecy system to hide money they stole and engage in future acts of embezzlement both within and beyond Liberia's borders.

The 2020 Financial Secrecy Index assesses Liberia as “exceptionally secretive”. This corroborates the work of other organizations which have put Liberia on several tax haven blacklists.<sup>331</sup> Liberia's bad reputation mainly rests upon the fact that past Liberian governments have privatized almost all key functions of the states as well as concealed the number of offshore corporates the country is hosting. In fact, there exists an offshore corporate registry. The Liberian government, however, does not grant the public access to this registry and rather prefers to manage it in the United States. Observers therefore assume that even many members of the government and the Legislature have lost oversight about how many and which offshore corporates there are in the country.<sup>332</sup> Previous attempts to retrieve information about the corporate registry in Liberia have been blocked by government officials who invoke commercial confidentiality as an excuse for their silence. Committed investigative journalists have provided patchy information about which corporates do business in Liberia on an irregular basis. Their research activities disclose that Liberian offshore companies hold vast amounts of money and highly valuable assets.<sup>333</sup> A public register that lists the owners of companies, i.e., a Beneficial Ownership Registry which is common in many other countries, is yet to be established in Liberia.

Past Liberian governments have offered foreign citizens the opportunity to establish non-resident corporations in the country and register them with the Ministry of Foreign Affairs.<sup>334</sup> Many foreign businessmen have capitalized on this invitation. They mainly enjoy the fact that they are freed from any tax obligation and do not need to share information about the owners of these entities, let alone declaring their financial situation. The Liberian law even allows for “bearer shares” which most other countries do not. In a nutshell, this refers to a legal instrument which allows to change the ownership of corporates without keeping track of it. Government authorities that rely on this legal instrument therefore have literally no oversight of who is owning which company that is registered in their country. It is obvious that such lax regulations allow business owners to operate under complete anonymity. This prospect has attracted many foreign corporates. At the same time, these blatant practices of maintaining secrecy considerably complicate the combat against illicit financial activities, money laundering and the identification and recovery of property that was obtained through criminal acts.

Liberia is an important tax haven, but particularly so with regards to the shipping sector. After 1947, more and more ship owners realized that registering their ships in Liberia entails considerable tax advantages and allows them both to remain opaque about their business activities and ignore labor standards altogether. The number of ships registered in Liberia therefore increased steadily over the years, even though most of the ship owners had never put a foot on Liberian soil. International experts allude to this practice of offering foreign ship owners the opportunity to register their ship abroad as “Flag of Convenience”. It was as early as 1965 when Liberia had outnumbered the UK in terms of ships being registered under their flag. In March 2020, the Liberian Registry counted more than 4,400 vessels. This impressive number equals 12% of all ships that sail the world's oceans and renders the

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<sup>331</sup> Tax Justice Network (2020). Financial Secrecy Index 2020 – Narrative Report on Liberia (available at: <https://fsi.taxjustice.net/PDF/Liberia.pdf> [last accessed: 22/11/2021]).

<sup>332</sup> Ibid., p. 3.

<sup>333</sup> Tax Justice Network (2020). Financial Secrecy Index 2020 – Narrative Report on Liberia (available at: <https://fsi.taxjustice.net/PDF/Liberia.pdf> [last accessed: 22/11/2021]).

<sup>334</sup> Ibid., p. 2.

Liberian fleet the second largest in the world, only behind Panama.<sup>335</sup> Just like in the case of the Liberian Corporate Registry, the country's shipping registry is managed by an institution which is based in the US, i.e., the Liberian International Shipping and Corporate Registry (LISCR LLL). The LISCR LLL is in charge of collecting fees from the ship owners who decide to register their vessels in Liberia. 67% of the net revenues raised by the LISCR LLL flow into the pockets of the Liberian government. This payment by the LISCR LLL to the Liberian government is the former's approach to appreciate the latter's willingness of maintaining Liberia a hub of financial secrecy.<sup>336</sup> Estimates say that the benefits the Liberian government receives equal around USD 20 million<sup>337</sup>, probably more by now. This renders the “flag of convenience” practice an important source of revenue for Liberia.

Past amendments to the legal framework set out to remedy the situation but have failed to create an impact. Submitting reports on their own financial situation or ownership structure to the corporate registry is still not mandatory for companies. What is new though is that Liberian authorities now enjoy the mandate to approach the companies to ask for documentation of their activities. Non-compliance with such requests entails minor fines of USD 5,000 at maximum though.<sup>338</sup> Such fines arguably do nothing to intimidate foreign companies, let alone increase their honesty. Liberian authorities therefore keep fighting with blunt weapons.

The Liberian government has recently refreshed its long-standing commitment to finally create a beneficial ownership registry within its 2020-2022 Action Plan.<sup>339</sup> This public register of the owners of overseas companies registered in Liberia shall be at the core of a broader strategy adopted to finally overcome the country's system of secrecy. The creation of such a beneficial ownership registry has been announced to come along with rules and procedures concerning the declaration of beneficial ownership information that align with international best practices. As a first step, the 2020 amendment of the Associations Law has defined the obligation to submit beneficial ownership data to the LBR. The legal amendments have failed to create a mandate for any public authority to publicly disclose these beneficial ownership data.<sup>340</sup> Substantial progress is therefore yet to be made. The 2020-2022 Action Plan mentions the LBR as the body in charge of maintaining the beneficial ownership registry and granting the public access to the information stored there.<sup>341</sup> These announcements have no legal repercussions on their own though and remain empty promises unless followed by legal deeds. The LBR, which is responsible for registering all businesses, is currently busy developing an online registration platform for international companies that is validated by local and international

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<sup>335</sup> Ladas (2020). The Structure and Operations of the Liberian Registry (available at: [https://wwwcdn.imo.org/localresources/en/OurWork/Legal/Documents/IMLIWMUSYMPIUM/9%20Panel%2003\\_Ladas.pdf](https://wwwcdn.imo.org/localresources/en/OurWork/Legal/Documents/IMLIWMUSYMPIUM/9%20Panel%2003_Ladas.pdf) [last accessed: 22/11/2021]). / World Maritime News (2019). Liberia Confirmed as Second-Largest Ship Registry in the World (available at: <https://www.offshore-energy.biz/liberia-confirmed-as-second-largest-ship-registry-in-the-world/> [last accessed: 22/11/2021]).

<sup>336</sup> See Tax Justice Network (2020). Financial Secrecy Index 2020 – Narrative Report on Liberia.

<sup>337</sup> Simon (2014). Liberia's Flags of Convenience Help It Stay Afloat (<https://www.npr.org/2014/11/07/362351967/liberias-flags-of-convenience-help-it-stay-afloat> [last accessed: 22/11/2021]).

<sup>338</sup> See Tax Justice Network (2020). Financial Secrecy Index 2020 – Narrative Report on Liberia, p. 2.

<sup>339</sup> Government of Liberia (2020). Liberia 4<sup>th</sup> OGP National Action Plan, December 2020 – December 2022 (available at: [https://www.opengovpartnership.org/wp-content/uploads/2021/01/Liberia\\_Action-Plan\\_2020-2022.pdf](https://www.opengovpartnership.org/wp-content/uploads/2021/01/Liberia_Action-Plan_2020-2022.pdf) [last accessed: 22/11/2021]).

<sup>340</sup> Open Government Partnership (2021). Action Plan Review: Liberia 2020-2022, p. 6 (available at: [https://www.opengovpartnership.org/wp-content/uploads/2021/06/Liberia\\_Action-Plan-Review\\_2020-2022.pdf](https://www.opengovpartnership.org/wp-content/uploads/2021/06/Liberia_Action-Plan-Review_2020-2022.pdf) [last accessed: 22/11/2021]).

<sup>341</sup> See Government of Liberia (2020). Liberia 4<sup>th</sup> OGP National Action Plan, December 2020 – December 2022.



partners.<sup>342</sup> When this platform will be launched had still not been communicated at the time of this report's finalization. As a matter of fact, the information on business establishments submitted to the LBR in the past has not been verified. The authorities therefore do not know whether or not the information on the ownership of corporations they store is accurate or not. Overall, therefore, the FIU's 2021 NRA assesses the access to beneficial ownership in contemporary Liberia as very low.<sup>343</sup>

One beacon of hope with regard to public beneficial ownership data concerns the extractive industries sector. More specifically, LEITI has expressed its confidence to launch a Beneficial Ownership Registry for the extractive sector by the end of 2022 (*see above elaborations on Articles 5 & 6*). Given the recent progress LEITI has made in increasing transparency in Liberia's natural resource sector, this ambition seems feasible. Whether the government will walk the talk this time and break with the country's long-standing record of secrecy is unclear at this stage. Strong political will, the enforcement of strict sanctions for non-compliance and close collaboration among governmental and non-governmental beneficial transparency experts will once more be key to enhance Liberia's fight against corruption and money laundering, in this case through the creation of a beneficial ownership registry.

### **Good practices**

- The Liberian government has used the 2020-2022 National Action Plan to renew its pledge to finally create a Beneficial Ownership Registry. Whether the government will walk the talk this time remains to be seen though. The public has been disappointed too often by the government's failure to deliver on this promise in the past after all.
- One major exemption is the LEITI which is confident to create a public beneficial ownership registry for the extractives sector by the end of 2022 the latest.

### **Deficiencies**

- Past Liberian governments have perpetuated a secrecy system. The failure to establish a Beneficial Ownership Registry as well as little political will offer foreign corporates plenty of opportunity to conceal misconduct and financial crimes they are involved in. Its lax monitoring regulations have rendered Liberia a tax haven, particularly in the shipping sector. There exists a registry of ships that sail the oceans under Liberian flag, however, this registry is managed in the US. The public widely believes that even the majority of government staff has no overview of which (shipping) corporates do business in Liberia and who is running these enterprises.

### **4.1.12 Article 14 – Measures to Prevent Money Laundering**

Article 14 of UNCAC's Chapter II formulates several unambiguous and mandatory activities for each States Party to execute in order to prevent money laundering. In a nutshell, States Parties are requested to establish a domestic regulatory and supervisory regime for banks and non-bank financial institutions and facilitate the collaboration between the different institutions dedicated to containing money laundering. The article further encourages States Parties to set up the infrastructure to thoroughly monitor capital flows inside and beyond their borders, join and copy from international organizations against money laundering and exchange information among each other.

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<sup>342</sup> Kamara (2020). Liberia Business Registry Establishes Online Registration Platform (available at: <https://elbcradio.com/2020/05/11/liberia-business-registry-establishes-online-registration-platform/> [last accessed: 22/11/2021]).

<sup>343</sup> FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, pp. 46-47 (available at: <https://www.fiuliberia.gov.lr/liberia-national-risk-assessment-nra-report/> [last accessed: 22/11/2021]).

Note that the elaborations on Chapter II Article 14 of the UNCAC below also apply for Chapter V Articles 52 and 58. Article 52 of UNCAC Chapter V concerns the prevention and detection of transfers of proceeds of crime. Under this article, it is mandatory for all financial institutions of each States Party to verify the identity of customers and beneficial owners and thoroughly vet the financial activities of individuals that seize important positions in public administration. Further, States Parties might also want to contemplate forcing public officials to disclose their financial situation, similar to Article 8 of UNCAC Chapter II. Shell banks without a physical presence in the country shall be prevented from taking root. Article 58, on the other hand, urges States Parties to establish a Financial Intelligence Unit to streamline the investigations of and reporting about potentially illicit financial flows.

Liberia's porous borders, its cash-based system that uses two currencies (in Liberia, both USD and LD are accepted), authorities' weak oversight of financial flows within and across Liberia's borders, poor infrastructure, corruption, political interference as well as major flaws in law enforcement render the country prone to money laundering and terrorist financing.<sup>344</sup> However, the common perception is that Liberia's anti-money launder and counter-terrorist financing regime (AML/CFT) is robust, at least on paper.

Liberia's Anti-Money Laundering and Terrorist Financing Act of 2012<sup>345</sup> indicates the country's commitment to eradicate illicit financial flows and fight terrorism. This Act describes several offenses that are regarded as money laundering, including transfers of property to deliberately conceal its illicit origin, concealing the origin or ownership of criminal property, or transferring illicit property. Money laundering and the assisting of someone else to conceal the benefits of criminal activities are treated as a first-degree felony under the Act, just like terrorist financing. Financial institutions are not allowed to tolerate anonymous customers or accounts but must always ensure that they know the identity of every account holder. Shell banks are therefore strictly prohibited. The 2012 Act also established the Financial Intelligence Unit of Liberia (FIU) which is in charge of conducting investigations and reporting on all types of crimes related to Liberia's financial system, including illicit financial flows, as well as crime and terrorist property. For example, the FIU has produced 37 Fiscal Intelligence Reports (FIRs) over four years starting in July 2014. These reports uncover dubious financial flows and are shared with the respective government institution.<sup>346</sup>

Liberia is a member of the Inter-Governmental Action Group Against Money Laundering in West Africa (GIABA). Members of GIABA frequently undergo a mutual evaluation. Liberia denotes an exception to this pattern though. It has only been evaluated once, i.e., in 2010, when Liberia had barely embarked on its combat against money laundering and terrorist financing. The GIABA evaluation arrived at a harsh conclusion and pointed to several blatant deficiencies of Liberia's anti-money laundering/counter-finance terrorism (AML/CFT) regime. Amongst others, it criticized the scanty AML/CFT law and regulations, the country's failure to establish a FIU, and a monitoring system that did not deserve its name.<sup>347</sup>

Things have considerably improved since then.<sup>348</sup> A 2019 analysis undertaken by the Financial Action Task Force (FATF) has not seen Liberia on the list of countries that grapple with strategic Anti-Money

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<sup>344</sup> See FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, p. 1.

<sup>345</sup> See [http://www.vertic.org/media/National%20Legislation/Liberia/LR\\_Anti-Money%20Laundering%20and%20Terrorist%20Financing%20Act%202012.pdf](http://www.vertic.org/media/National%20Legislation/Liberia/LR_Anti-Money%20Laundering%20and%20Terrorist%20Financing%20Act%202012.pdf) [last accessed: 22/11/2021]].

<sup>346</sup> See CENTAL (2021). State of Corruption Report 2021, p. 19.

<sup>347</sup> GIABA (2011). Mutual Evaluation Report. Anti-Money Laundering and Combating the Financing of Terrorism. Liberia (available at: [https://www.giaba.org/media/f/284\\_GIABA%20DETAILED%20MUTUAL%20EVALUATION%20%20%20%20REPO RT%20%20ON%20THE%20REPUBLIC%20OF%20LIBERIA%20-2011.pdf](https://www.giaba.org/media/f/284_GIABA%20DETAILED%20MUTUAL%20EVALUATION%20%20%20%20REPO RT%20%20ON%20THE%20REPUBLIC%20OF%20LIBERIA%20-2011.pdf) [last accessed: 22/11/2021]).

<sup>348</sup> See FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, p. 7.

Laundering deficits.<sup>349</sup> On the other hand, the FATF concludes that Liberia is either partially or non-compliant with all six of its core recommendations in the combat against money laundering. Liberia's Central Bank is fiercely criticized for failing to enforce AML requirements and there is a lack of systematic financial investigations and secured financial crimes convictions. The FIU grapples with severe funding constraints, as well as the technical capacity to collect, mine, store and proceed financial intelligence data.<sup>350</sup> It is therefore that money laundering activities are said to remain prevalent in contemporary Liberia.

Liberia's tardy implementation of implement core provisions of its 2012 AML Act even resulted in the country's FIU's temporary suspension from the GIABA. This ban was lifted in December 2020, in acknowledgement of the progress Liberia had made in strengthening its AML regime.<sup>351</sup> The GIABA has urged the Liberian government to keep tackling existing weaknesses in its AML regime and particularly bolster the capacity of the FIU.<sup>352</sup> New laws that supplement the existing legal framework are inevitable for Liberia to deliver on the FATF recommendations and eradicate money laundering. Moreover, the GIABA encouraged the Central Bank of Liberia and the FIU to join forces and strengthen their collaboration to increase the clout of both institutions.<sup>353</sup>

The latest analysis of Liberia's combat against money laundering and terrorist finance was led by the FIU which published the first ever National Risk Assessment on Money Laundering & Terrorist Financing report (NRA) in the country's history in September 2021.<sup>354</sup> The NRA meticulously analyzes the strengths and flaws of Liberia's anti-money laundering (AML) and counter-terrorist financing (CFT) regime. With regard to the latter, the FIU identifies a sever lack of prosecutors that have expertise on financial crimes in Liberia. Prosecutions of money-laundering and terrorist financing have no tradition in Liberia whatsoever. Very few of Liberia's prosecutors have gained the required skills in the past to adequately investigate suspicions of money laundering and assemble evidence either in favor or against the defendant accordingly. The persistent issue of being underfunded further exacerbates the situation and considerably curtails Liberia's anti-graft bodies' endeavors to educate members of their staff. The number of attorneys that have received training on AML/CFT prosecution remains very low until today. This partly accounts for the fact that, up to 2017, there had not been a single prosecution of individuals conducting money laundering, let alone a conviction related to money laundering, as stated by the NRA. The MOJ's Financial Crime Unit handles all cases of financial crimes but grapples with serious funding and capacity bottlenecks, too. While there exists a relatively strong legal framework to mitigate money laundering, authorities and CSOs struggle to implement the provisions. On a more positive note, however, the 2021 NRA concludes that Liberia's terrorist financing risk is low.

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<sup>349</sup> Global Anti-Money Laundering Research Tool (2021). Liberia (available at: <https://www.knowyourcountry.com/liberia1111> [last accessed: 22/11/2021]).

<sup>350</sup> IMF (2019). Fighting Money Laundering. The Use of Database for Intelligence to Build an Effective AML (available at: <https://imfilab.brightidea.com/D306> [last accessed: 22/11/2021]).

<sup>351</sup> Dunbar (2020). GIABA Restores Liberia's Financial Intelligence Unit Membership (available at: <https://frontpageafricaonline.com/news/giaba-restores-liberias-financial-intelligence-unit-membership/> [last accessed: 22/11/2021]).

<sup>352</sup> Front Page Africa (2021b). Liberia: Anti-Money Laundering Delegation Urges Collaboration (available at: <https://frontpageafricaonline.com/news/liberia-anti-money-laundering-delegation-urges-collaboration/> [last accessed: 22/11/2021]).

<sup>353</sup> Ibid.

<sup>354</sup> See FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing.

The authors of the 2021 NRA still urge Liberian authorities to remain very vigilant, given the continuous terrorist activities in West Africa and the Sahel.<sup>355</sup>

The combat against anti-money laundering has recently even attracted Monrovia's attention, with President George Weah having submitted a new anti-money laundering bill on 15 July 2021. This new bill is referred to as the "Anti-Money Laundering, Terrorist Financing, Preventive Measures and Proceeds of Crimes Act 2021" and shall supersede the 2012 AML Act.<sup>356</sup> It particularly seeks to address flaws of the existing AML Act which is weak on preventive and recovery measures and does not contain due diligence. The bill is currently under review in parliament, but domestic and international actors such as the National Association of Foreign Exchange Bureau of Liberia (NAFEBOL)<sup>357</sup> and the International Money Fund Deputy Assistant Secretary Eric Meyer<sup>358</sup> have commended the new initiative by the President.

The FIU's renewed commitment to pronounce sanctions whenever necessary has further resulted in the conviction of the Access Bank Liberia Limited which the FIU charged LD 500,000<sup>359</sup> in June 2021 for failing to file the mandatory Suspicious Transaction Reports (STR) since January 2019.<sup>360</sup> This conviction is remarkable against the background that that there had not been a single conviction on money laundering and terrorist financing in Liberia until summer 2019.<sup>361</sup> The FIU has also suspended the new mobile money International Remittance Service offered by domestic mobile operator Lonestar Cell-MTN in September 2020, fearing that the company lacks the capacity to identify illicit financial flows.<sup>362</sup> Another actor that is feeling the increasing pressure of the FIU is the Korlane Investments Liberia Limited Liability Company which the former has designated as a shell company founded to launder funds that were generated through fraud in January 2022.<sup>363</sup> Investigations are ongoing, however, the FIU has already admonished all institutions in Liberia to interrupt their business relationships with this

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<sup>355</sup> Security Council Report (2021). West Africa and the Sahel – July 2021 Monthly Forecast (available at: <https://www.securitycouncilreport.org/monthly-forecast/2021-07/west-africa-and-the-sahel-6.php> [last accessed: 22/11/2021]).

<sup>356</sup> Koinyeneh (2021d). Liberia: President Weah Submits Anti Money Laundering Bill to Legislature for Passage (available at: <https://frontpageafricaonline.com/front-slider/liberia-president-weah-submits-anti-money-laundering-bill-to-legislature-for-passage/> [last accessed: 22/11/2021]).

<sup>357</sup> Daily Observer (2021b). NAFEBOL Welcomes President Weah's Submission of Anti- Money Laundering Bill to Lawmakers (available at: <https://www.liberianobserver.com/nafebol-welcomes-pres-weahs-submission-anti-money-laundering-bill-lawmakers> [last accessed: 22/11/2021]).

<sup>358</sup> The Independent Probe Newspaper (2021a). Liberia: IMF Calls for overhaul of Anti-Money laundering, counter terrorist financing and Illicit financial flows framework, As Gov't High-Power Delegation Concludes Visit to USA (available at: <http://www.independentprobe.com/liberia-imf-calls-for-overhaul-of-anti-money-laundering-counter-terrorist-financing-and-illicit-financial-flows-framework-as-govt-high-power-delegation-concludes-visit-to-usa/> [last accessed: 22/11/2021]).

<sup>359</sup> On 1 December 2021, 1 USD was traded for 143 Liberian Dollar. Applying this exchange rate, LD 500,000 are roughly USD 3,497.

<sup>360</sup> Public Trust Media Group Inc (PTMG) (2021). Financial Intelligence Unit Imposes LD\$500K Fine On Access Bank Liberia (available at: <https://newspublictrust.com/financial-intelligence-unit-imposes-ld500k-fine-on-access-bank-liberia/> [last accessed: 22/11/2021]).

<sup>361</sup> Yates and Wiakanty (2019). Liberia: FIU Will Vigorously Go After Terrorist Financing, Money Laundering (available at: <https://allafrica.com/stories/201911050286.html> [last accessed: 22/11/2021]).

<sup>362</sup> Telegeography (2020). FIU puts brakes on Lonestar's New Mobile Money Service (available at: <https://www.commsupdate.com/articles/2020/09/07/fiu-puts-brakes-on-lonestars-new-mobile-money-service/> [last accessed: 22/11/2021]).

<sup>363</sup> FIU Liberia (2022). Financial Intelligence Unit of Liberia Designates Korlane Investments Liberia Limited Liability Company as Shell Company Set Up for Money Laundering and Concealment of Crime Proceeds (available at: <https://www.fiuliberia.gov.lr/financial-intelligence-unit-of-liberia-designates-korlane-investments-liberia-limited-liability-company-as-shell-company-set-up-for-money-laundering-and-concealment-of-crime-proceeds/> [last accessed: 07/01/2022]).

company and froze the latter's account. The U.S. Embassy in Liberia has commended the FIU for putting Korlane Investments Liberia Limited Liability Company into the spotlight and trying to end its supposedly illicit activities.<sup>364</sup>

The recent developments bespeak of a more active and capable FIU and international partners like the Nigerian FIU have expressed their willingness to support the FIU in its future activities.<sup>365</sup> Various stakeholders involved in Liberia's banking, insurance, extractive, gaming, and other financial sectors have assembled in November 2021 to discuss and validate the current National AML/CFT Policy.<sup>366</sup> The FIU has taken the lead on this consultation to reinforce its dedication to boost the country's robustness to the threats and vulnerabilities the NRA has fleshed out. Irrespective of the output of such vivid exchanges among key players in Liberia's financial sector, it is obvious that the FIU capacity is still inadequate to properly contain money laundering within the country. The upcoming second mutual evaluation of Liberia's Anti-Money Laundering and Counter Terrorist Financing regime by GIABA in 2022 will flesh out those prevailing flaws in the country's fight against money laundering that require particular attention.

### Good practices

- Liberia established a FIU in 2013.
- President Weah has submitted a new bill entitled “Anti-Money Laundering, Terrorist Financing, Preventive Measures and Proceeds of Crimes Act 2021” to the Legislature in 2021 which seeks to create a more robust foundation for the Liberian combat against money laundering.
- The FIU has published a thoroughly researched National Risk Assessment on Money Laundering & Terrorist Financing report in 2021 which points to prevailing deficiencies in the country's anti-money laundering regime.
- FIU investigations have resulted in a first conviction of a Bank who had failed to submit the mandatory STRs in 2021. It has also publicly identified a supposed shell company whose activities it tries to stop through various measures in January 2022. The U.S. Embassy in Liberia has commended the FIU for their increasing level of activities.
- The above-described good practices indicate that Liberia has overcome the worst regarding its anti-money laundering regime for the time being. The FIU had been temporarily suspended from the GIABA due to its failure to implement key provisions of the 2012 AML Act. This ban was lifted in 2020 due to improvements Liberia had made in this regard which suggests a positive trend in the development of the country's anti-money laundering regime.

### Deficiencies

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<sup>364</sup> U.S. Embassy in Liberia (2022). Commending the Actions of the Financial Intelligence Unit of Liberia to Curb Illicit Finance (available at: <https://lr.usembassy.gov/commending-the-actions-of-the-financial-intelligence-unit-of-liberia-to-curb-illicit-finance/> [last accessed: 07/01/2022]).

<sup>365</sup> The New Dawn (2021). Liberia urged to redouble efforts against money laundering (available at: <https://thenewdawnliberia.com/liberia-urged-to-redouble-efforts-against-money-laundering/> [last accessed: 22/11/2021]).

<sup>366</sup> Front Page Africa (2021e). Liberia: Financial Intelligence Unit, Key Stakeholders Brainstorm on Development of National Anti-Money Laundering, CFT Policy (available at: <https://frontpageafricaonline.com/news/liberia-financial-intelligence-unit-key-stakeholders-brainstorm-on-development-of-national-anti-money-laundering-cft-policy/> [last accessed: 22/11/2021]). / VOA News (2018). Liberians Take to Streets to Demand Return of Lost Millions (available at: <https://www.voanews.com/a/liberians-take-to-the-streets-to-demand-return-of-lost-millions/4585271.html> [last accessed: 22/11/2021]).

- Prosecutors and judges alike lack the technical knowhow on money laundering to adequately fulfil their mandate.
- There are few attorneys who have received anti-money laundering training.
- The FIU grapples with insufficient funding.
- There are very few cases of money laundering that were investigated, let alone individuals being prosecuted or convicted.
- Neither the FIU nor the LACC have the mandate to prosecute cases of money laundering. The MOJ's Financial Crime Unit handles all cases of financial crimes but grapples with serious funding and capacity bottlenecks too.

## 4.2 Chapter V – Asset Recovery

There is a strong perception among ordinary Liberian citizens and financial experts alike that greedy individuals have repeatedly defrauded the Liberian state over the past decades.<sup>367</sup> Former and current government members and public officials are at the center of such allegations.<sup>368</sup> That said, domestic and international actors committed to drain swamps of money laundering have acknowledged that Liberia's asset recovery regime is still nascent.<sup>369</sup> Liberia's post-conflict governments have indeed failed to undertake serious efforts to recover money and assets that belong to the Liberian state but have been transferred to foreign bank accounts.

The 2021 National Risk Assessment on Money Laundering & Terrorist Financing report (NRA) published by the FIU rates Liberia's vulnerability to money laundering as high.<sup>370</sup> Terrorist financing, on the other hand, is currently not much of a concern although the authors of the NRA urge the Liberian civil society and the government to remain vigilant in this matter. Liberia has neither seen a court trial evolving around money laundering being completed, nor made the experience of confiscating stolen assets. Its anti-money laundering and asset recovery regime is hence weak and has barely had an impact up until now. The NRA identifies several factors that reinforce this poor situation and complicate asset recovery and the fight against money laundering. These drivers strongly resemble the factors that impede the fight against corruption more generally. The introductory sentences have already alluded to the absent will on the part of past Liberian governments to address the root causes of and relentlessly prosecute and sanction money laundering and public theft, respectively. The lack of political will is particularly exemplified by the poor legal framework on asset recovery although a new bill proposed by President Weah to repeal the 2012 AML/CFT Act reads as a promising remedy. Legal amendments, however, will only create a notable impact if supplemented by training and education opportunities for investigators,

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<sup>367</sup> Liberia Public Radio (2021). Cllr. Arthur Johnson: "Justice Ministry Undermines Asset Recovery Team", Says \$8 billion was stolen from Liberia over the last 50 Years (available at: <https://liberiapublicradio.com/2021/03/29/cllr-arthur-johnson-justice-ministry-undermines-asset-recovery-team-says-8-billion-was-stolen-from-liberia-over-the-last-50-years/> [last accessed: 22/11/2021]).

<sup>368</sup> E.g., Executive Mansion (2019). President Weah Discusses Stolen Wealth Recovery with International Forensic Investigators (available at: [https://www.emansion.gov.lr/2press.php?news\\_id=4961&related=7&pg=sp](https://www.emansion.gov.lr/2press.php?news_id=4961&related=7&pg=sp) [last accessed: 22/11/2021]). / Hot Pepper (2021). LACC Shows Willpower to Fight Corruption (available at: <https://hotpepperliberia.com/lacc-shows-willpower-to-fight-corruption/> [last accessed: 22/11/2021]) / U.S. Department of the Treasury (2021). Treasury Issues Sanctions on International Anti-Corruption Day (available at: <https://home.treasury.gov/news/press-releases/jy0523> [last accessed: 10/12/2021]).

<sup>369</sup> All Africa (2019). Liberia. Effective Asset Recovery Requires a Specialized Court (available at: <https://allafrica.com/stories/201912160539.html> [last accessed: 22/11/2021]). / FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing (available at: <https://www.fiuliberia.gov.lr/liberia-national-risk-assessment-nra-report/> [last accessed: 22/11/2021]).

<sup>370</sup> See FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing.

prosecutors, and judges. These actors lack the necessary skills to identify cases of money laundering and public theft, let alone prosecute them.

Given the weakness of the currently enacted anti-money laundering regime and the failure of responsible authorities to recover stolen assets, Liberia is currently not complying with UNCAC Chapter V. There is reason for optimism though. The envisioned amendments to the 2012 AML/CFT Act will boost the fight against money laundering and enhance asset recovery.

#### **4.2.1 Articles 52 and 58 – Prevention and Detection of Transfers of Proceeds of Crime**

As indicated above, the elaborations about Liberia legal and practical implementation of UNCAC Chapter V, Articles 52 and 58 are presented above under UNCAC Chapter II, Article 14.

#### **4.2.2 Articles 53 and 56 – Measures for Direct Recovery of Property**

Articles 53 and 56 of UNCAC Chapter V urge States Parties to collaborate with each other in order to recover stolen assets. This necessarily precludes each State Party's willingness to grant foreign authorities access to sensitive information. States Parties are also encouraged to embrace legitimate claims by other States Parties concerning property that is currently located on the territory of the former. Articles 53 and 56 therefore mainly demand mutual respect and transparency to guide inter-state endeavors to drain illicit financial flows and confiscate stolen property even across borders.

It appears that a lack of both political will and technical know-how among the Liberian government and the country's anti-graft institutions, respectively, have nipped all attempts to recover stolen property or assets in the bud. Both the desk research and the expert interviews conducted in the course of drafting this report struggled to identify cases where stolen assets have been recovered. This is particularly shocking given several reports which estimate that public officials have stolen millions of USD from public funds and put them in foreign bank accounts.<sup>371</sup> A recent estimate by the former head of Liberia's Asset Investigation, Restitution and Recovery Team (AIRRET, see below) suggests that criminals have taken more than USD 8 billion of public money outside the country over the past five decades.<sup>372</sup>

Asset recovery plays only a marginal role in Liberia's legal anti-corruption and anti-money laundering framework. For example, there are no specific laws that set the rules for the legal standing of other States Parties in asset recovery. The first democratically elected government led by former President Johnson-Sirleaf neglected the challenge to strengthen the country's asset recovery capacity. The Weah administration is by and large perpetuating this situation. President Weah has occasionally met with international prosecutors specialized in recovering stolen assets to prove his alleged commitment to strengthen Liberia's asset recovery regime.<sup>373</sup> In 2019, the creation of the AIRRET suggested that President was indeed willing to walk his talk. The AIRRET was thought of as a government agency that uses the audit reports produced by the GAC and the LACC to recover Liberian property that had been siphoned by corrupt individuals. AIRRET hit the ground running in the summer of 2019 and its investigations of the Liberian government's expenditure over the past years have brought to light that

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<sup>371</sup> Executive Mansion (2019). President Weah Discusses Stolen Wealth Recovery with International Forensic Investigators (available at: [https://www.emansion.gov.lr/2press.php?news\\_id=4961&related=7&pg=sp](https://www.emansion.gov.lr/2press.php?news_id=4961&related=7&pg=sp) [last accessed: 22/11/2021]).

<sup>372</sup> Liberia Public Radio (2021). Cllr. Arthur Johnson: "Justice Ministry Undermines Asset Recovery Team", Says \$8 billion was stolen from Liberia over the last 50 Years (available at: <https://liberiapublicradio.com/2021/03/29/cllr-arthur-johnson-justice-ministry-undermines-asset-recovery-team-says-8-billion-was-stolen-from-liberia-over-the-last-50-years/> [last accessed: 22/11/2021]).

<sup>373</sup> See Executive Mansion (2019). President Weah Discusses Stolen Wealth Recovery with International Forensic Investigator.

the Ministry of Finance and Development Planning had engaged in double payments to suppliers in both USD and LD. Estimates suggest that these double payments equaled USD 500 million.<sup>374</sup>

AIRRET had a promising start, but soon thereafter problems began emerging. Councilor Arthur Johnson, who served as the Chairman of AIRRET back then, increasingly felt that the MOJ systematically tried to torpedo the work of his staff members. His huge frustration about the government's lack of commitment to recover stolen assets finally made Johnson resign from this post as Chairman and he withdrew from AIRRET with immediate effect in March 2020.<sup>375</sup> AIRRET has disappeared from the headlines since then. This failure to create a public institution that is charged with regaining Liberian property indicates that Liberia's asset recovery regime remains crippled or far below international standards, respectively.

The question of how to help a strong asset recovery regime gain traction in Liberia persists. Journalists and members of the civil society alike have repeatedly called for Liberia to join the Stolen Asset Recovery Initiative (StAR) to finally assign asset recovery the crucial role that it deserves within the country's combat against corruption.<sup>376</sup> StAR is an initiative led by the World Bank which has defined guidelines on how to adequately approach the issue of asset recovery, with particular focus on the conduct of those in pursuit of asset investigations.<sup>377</sup> These guidelines dramatically diverge from asset recovery practices the Liberian government is intending to pursue. Joining the international effort as epitomized by StAR might therefore be a promising strategy for Liberia to establish a strong asset recovery system. Membership to the StAR would equally strengthen Liberia's collaboration with other countries in the tracing and recovery of stolen assets.

Legal experts such as the US Superior Court Judge of the State of Delaware, Richard S. Gebelein, have called for Liberia to create a specialized anti-corruption court whose judges and staff members receive special education on asset recovery.<sup>378</sup> Only a specialized anti-corruption court, these experts contend, would allow judges to take the necessary time to understand and hear allegations of property theft and help recover those assets.

For the time being, Liberia's asset recovery regime barely exists, neither on paper nor on the ground. Legal amendments to create a powerful asset recovery body and genuine endeavors to equip such an entity with sufficient funding and human capital will be key to recover Liberia's stolen assets in the future. Regarding the former, the bill proposed by President Weah concerning the repealing of the 2012 AML/CFT Act contains some promising provisions.<sup>379</sup> The bill envisions the creation of a new post, i.e., the Property Manager, who shall be appointed by the Attorney General and manage public property. The Property Manager's competencies shall be far-reaching and allow this person to employ different instruments to protect Liberian state property from theft, embezzlement, and misappropriation. His or her core duty, on the other hand, concerns the identification of certain assets'

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<sup>374</sup> Olajuwon (2019). Liberia Asset Recovery Team Uncovers \$500m in Double Payments to Suppliers (available at: <https://www.dailyafrika.com/liberia-asset-recovery-team-uncovers-500m-in-double-payments-to-suppliers/> [last accessed: 22/11/2021]).

<sup>375</sup> Doodoo (2020). Liberia. Head of Asset Recovery and Restitution Team Resigns, Cites Lack of Will to Fight Corruption (available at: <https://frontpageafricaonline.com/news/liberia-head-of-asset-recovery-and-restitution-team-resigns-cites-lack-of-will-to-fight-corruption/> [last accessed: 22/11/2021]).

<sup>376</sup> Amara M. Kamara (2019). Why Liberia Should Join the Stolen Asset Recovery (Star) (available at: <https://frontpageafricaonline.com/opinion/why-liberia-should-join-the-stolen-asset-recovery-initiative-star/> [last accessed: 22/11/2021]).

<sup>377</sup> See <https://star.worldbank.org/> [last accessed: 22/11/2021]).

<sup>378</sup> All Africa (2019). Liberia. Effective Asset Recovery Requires a Specialized Court (available at: <https://allafrica.com/stories/201912160539.html> [last accessed: 22/11/2021]).

<sup>379</sup> The bill cannot be accessed online, but the FIU shared a paper copy with CENSSAD.



location upon request by the court. The Property Manager shall therefore compile and maintain a list of all property that is restrained, seized, and forfeited. Furthermore, the bill provides for the establishment of a Recovered Assets Fund. If implemented, this would be the first time in the history of Liberia that such a fund exists. Confiscated money or other assets that have been recovered shall flow directly into this Fund. It is the Attorney General who has direct access to this Fund and can use this money to compensate victims of criminal conduct and cover expenses that incur in recovering assets amongst others. Annual reports concerning the usage of the Recovered Asset Funds, the payments made from the fund, etc., shall be prepared and disseminated by the Attorney General to the National Legislature. The establishment of a Recovered Assets Fund in Liberia is long overdue and would make a key contribution to accelerating and streamlining the country's endeavors to recover stolen assets.

### **Good practices**

- President Weah created an Asset Recovery and Restitution Team in 2019.
- The proposed amendment to the 2012 AML/CFT Act recently submitted by President Weah envisions the creation of a Recovered Assets Fund. This fund would create legal certainty regarding the faith of recovered property and significantly help to kick off Liberian endeavors to find and confiscate stolen public funds, respectively. The proposed legal amendments also envision the appointment of a Property Manager who shall concentrate on defending public property.

### **Deficiencies**

- Liberia's legal framework on asset recovery is very weak and lacks key provisions of any strong asset recovery regime, e.g., the legal standing of other States Parties in asset recovery is unclear. As a consequence, asset recovery has barely happened on the ground.
- The Asset Recovery and Restitution Team lost its leader in 2020 who voluntarily resigned upon his complaints that the lack of political will to recover stolen assets among Liberia's political leaders renders his work useless.

### **4.2.3 Article 54 – Mechanisms for Recovery of Property Through International Cooperation in Confiscation**

Article 54 sketches the cornerstones of an efficient international confiscation regime that recovers property through cooperation across borders. Similar to Article 53 and 56, it encourages States Parties to maintain collaborative relationships to the mutual benefit. Furthermore, Article 54 obliges States Parties to allow their domestic authorities to freeze or seize property if ordered by a court.

Liberia's insufficient legal framework on asset recovery does not elaborate on any confiscation tools. Neither the LACC nor the FIU have the power to freeze or confiscate property.

The lack of a clear mandate to confiscate stolen property within Liberia's legal framework does not bode well for the endeavors to recover assets on the ground. Liberia's court records speak for themselves. There has not been a single case of money laundering that has been completed in court, let alone any defendant being convicted and his or her properties being confiscated.<sup>380</sup> Confiscation of property has therefore not happened in Liberia whatsoever.

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<sup>380</sup> FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, p. 36 (available at: <https://www.fiuliberia.gov.lr/liberia-national-risk-assessment-nra-report/> [last accessed: 22/11/2021]).

Two exceptions to this general pattern are noteworthy though. Firstly, the FIU made an attempt to freeze the assets held by a lawyer in the corruption trial involving a British mining company.<sup>381</sup> However, with the MOJ not acting upon the demand expressed by the FIU, this freeze never materialized on the ground. Secondly, some employees of the First International Bank (FIB) were put on trial for allegations of theft. The defendants' properties were confiscated and remain in custody of the court until today. The trial is pending, however, which is due to flaws in the investigation process which does not allow for a resolution of the case.<sup>382</sup> This again bespeaks of the limited prosecution capacity Liberian authorities are grappling with. Observers and government institutions occupied with mitigating money laundering in the country therefore hope that the recent initiative by President Weah to tweak the existing legal framework on money laundering and terrorist financing will remedy the situation.

Regarding the ability to confiscate stolen assets, the bill submitted by President Weah indeed includes some substantial improvements.<sup>383</sup>

Firstly, and most importantly, the amended law grants the MOJ, the FIU and the LACC the power to turn to the Magisterial or Circuit court to apply for the freezing of property that was allegedly obtained in an unlawful manner. The MOJ, the FIU or the LACC shall also have the power to force a financial institution to withdraw funds from an account for two weeks until the Court has issued an Order. The ability for FIU and LACC to freeze assets is a crucial extension of their mandate.

Secondly, the amended law also concerns the ability for the MOJ and the LACC to submit a seizure order to the court after an accused individual has been convicted. If granted by the court, the Liberian state automatically becomes the new owner of the property obtained through criminal activities. The opportunity for the LACC to order the seizure of this property is a further extension of its mandate. It should be noted, however, that the Court determines when a search warrant for property obtained through unlawful means is justified. To this end, the MOJ, the LACC or the FIU have the responsibility to gather in-depth evidence that supports their suspicion that specific property results from criminal proceedings.

Thirdly, prosecuting authorities may apply for confiscation of property of a convicted individual. Such a confiscation application must be issued within one month after the conviction. The Court will then make a final decision whether the confiscation of property that has been found to be proceeds of crime is legitimate.

Finally, the new law states that stolen property that has been brought out of the country may be recovered through the Attorney General, based on the provisions entrenched in Liberia's 2012 Mutual Legal Assistance Act<sup>384</sup> (see below elaborations on Articles 51, 54, 55, 56 and 59).

Even if implemented, these legal amendments will not suffice to achieve the confiscation of stolen property in the future. Strong institutions as well as the political will to allow for the prosecution of political heavy weights will be key ingredients too. The 2021 NRA presented by the FIU finds that staff members of Liberia's anti-corruption bodies, but also prosecutors and even judges lack the technical

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<sup>381</sup> Doodoo (2021a). Liberia: Cllr. Varney Sherman Breaks Silence on Economic Sanctions; Files Response to the Senate Debunking the Allegations against Him (available at: <https://frontpageafricaonline.com/front-slider/liberia-cllr-varney-sherman-breaks-silence-on-economic-sanctions-files-response-to-the-senate-debunking-the-allegations-against-him/> [last accessed: 22/11/2021]).

<sup>382</sup> See FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, p. 36.

<sup>383</sup> The bill cannot be accessed online, but the FIU shared a copy with CENSSAD.

<sup>384</sup> See

[http://www.vertic.org/media/National%20Legislation/Liberia/LR\\_Mutual%20Legal%20Assistance%20in%20Criminal%20Matters%20Act%202012.pdf](http://www.vertic.org/media/National%20Legislation/Liberia/LR_Mutual%20Legal%20Assistance%20in%20Criminal%20Matters%20Act%202012.pdf) [last accessed: 22/11/2021].

knowhow and skills to root out stolen assets, let alone confiscate them. The envisioned legal amendments must therefore necessarily be supplemented by large-scale training programs for investigators, prosecutors, and judges alike. For example, one major difficulty in the combat against money laundering concerns the authorities' inability to verify the identity of customers and business owners.<sup>385</sup> Endeavors to contain money laundering will be doomed to fail unless a proper identification system is set up. Equally, government authorities lack the capacity to monitor transactions inside and outside the country. There are legal requirements for business enterprises to retain and store transaction information, however, this obligation is barely enforced in practice. The technical complexities associated with asset confiscation once again call for the creation of a specialized confiscation units within the prosecuting entities and an anti-corruption court, respectively.

### Deficiencies

- Liberia's laws that touch upon asset recovery remain silent on confiscation tools. Neither the FIU nor the LACC have the mandate to freeze assets, let alone confiscate them.
- The absence of a proper identification system oftentimes makes it impossible for Liberian authorities to identify the owners of enterprises. This complicates both investigations of public theft and confiscation.
- Legal requirements for businesses to store information on financial transactions they made or their financial activities more generally, respectively, are barely enforced on the ground.
- Court documents do not mention a single case of asset confiscation in post-conflict Liberia. This indicates that property confiscation has not happened on the ground whatsoever.
- Staff members of Liberia's anti-corruption bodies as well as Liberian judges lack the technical know-how to adequately conduct investigations into allegations of public theft.

#### 4.2.4 Art. 51, 54, 55, 56 and 59: International Cooperation for the Purpose of Confiscation

Several articles contained in UNCAC Chapter V strive to facilitate the international cooperation for the purpose of confiscating stolen assets. The UNCAC mainly obliges States Parties to be responsive to requests they receive from fellow countries concerning the confiscation of proceeds of crime and property.

Liberia has remained isolated in the international fight against money laundering. The country's exclusion from international networks implies that the country lacks access to vibrant sources of information on stolen assets as well as techniques to trace and confiscate them. The low level of international cooperation hence renders Liberia highly vulnerable to money laundering. It also incentivizes criminal domestic or foreign individuals to either launder money in Liberia or to steal from the Liberian state, knowing that the authorities will struggle to prosecute them.

Liberia's Legislature enacted the Mutual Legal Assistance in Criminal Matters Act in 2012.<sup>386</sup> This act determines the general framework under which Liberian authorities may seek cooperation with foreign authorities to prosecute criminals that looted state assets. The different provisions cover topics such as foreign requests for evidence gathering, foreign request for voluntary appearance of detained persons, asset sharing, and requests that the MOJ addresses to foreign states. The legal act also makes explicit reference to the confiscation of properties that are situated abroad. Upon the order by a Liberian court to confiscate property XYZ, Liberian prosecutors may request foreign authorities to help enforce this order. The proposed amended law on ML/CF reiterates this provision on international

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<sup>385</sup> See FIU Liberia (2021). National Risk Assessment on Money Laundering & Terrorist Financing, p. 45.

<sup>386</sup> See

[http://www.vertic.org/media/National%20Legislation/Liberia/LR\\_Mutual%20Legal%20Assistance%20in%20Criminal%20Matters%20Act%202012.pdf](http://www.vertic.org/media/National%20Legislation/Liberia/LR_Mutual%20Legal%20Assistance%20in%20Criminal%20Matters%20Act%202012.pdf) [last accessed: 22/11/2021].

cooperation as captured by the 2012 Mutual Legal Assistance in Criminal Matters Act. This provision has never been enacted on the ground though and there has not been a single case reported concerning Liberia's contribution to an international cooperation to recover stolen assets. Put differently, Liberia has neither managed to collaborate with foreign authorities to recover Liberian public funds nor to support the attempts by foreign states to confiscate stolen properties.

Liberia's international record in collaboration to confiscate stolen assets is hence void, yet there is reason for hope that things will start improving soon. The country is currently on the verge of becoming a member of the Egmont group (see above Section on Chapter II, Article 5). Joining the Egmont group will be crucial for Liberia as it ends the country's isolation in international efforts to combat money laundering and grants its authorities access to rich information on stolen assets. In expectation, this will enable Liberia's authorities to trace and then confiscate public funds that were diverted by individuals. Representatives of the FIU consulted for the research of this study expressed their confidence that Liberia's membership to the Egmont group will bring the country's attempts to recover assets and fight money laundering to the next level. Furthermore, Egmont membership will allow Liberia to finally become a vibrant member of the international asset recovery community. This will help Monrovia counter its bad reputation when it comes to financial transparency.<sup>387</sup>

#### **Good practices**

- Liberia has enacted the 2012 Mutual Legal Assistance in Criminal Matters which provides the framework for Liberia's cooperation with foreign states to confiscate and recover stolen assets across borders.
- There are some indications that the FIU's serious efforts to make Liberia a member of the Egmont group will bear fruits soon.

#### **Deficiencies**

- Liberia's unsuccessful domestic struggle to equip its anti-graft institutions with the necessary clout to prosecute cases that relate to public theft have isolated the country from international efforts to confiscate stolen assets. Liberia has lacked both the political will and the technical capacity to make a meaningful contribution to asset recovery across borders in the recent past.

#### **4.2.5 Article 57 – The Return and Disposal of Confiscated Property**

Article 57 of UNCAC Chapter V encourages States Parties to undertake the necessary legal steps to facilitate the return of confiscated property to the respective State Party making the request. States Parties may, wherever deemed legitimate, deduct expenses that accumulated in investigations and prosecutions that climaxed in the return of the confiscated property.

Above elaborations clearly outline that Liberia is still waiting for its first case which sees the confiscation of stolen property. As a corollary, there has been no report about the return and disposal of confiscated property. The 2012 AML/CTF Act remains silent on the question of how to proceed with stolen property once it has been successfully confiscated.

The new law on AML and CTF proposed by President Weah seeks to fill this gap and dedicates a whole section to the issue of asset management. To reiterate the core provisions of that section which are already presented above, the proposed bill calls for the appointment of a property manager as well as the establishment of a Recovered Assets Fund. The property manager is supposed to take the lead on the enforcement of court decisions on the recovery of property. One of his or her duties is to identify

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<sup>387</sup> Stated by Mr. Edwin Harris, Director General of FIU, who was interviewed on 8 October 2021.

the location of stolen property accordingly. The Recovered Assets Fund, on the other hand, shall allow Liberia's prosecuting authorities to transfer confiscated property into a centralized fund which is controlled by the Attorney General.

The Attorney General shall also be responsible for the annual report on the activities related to the Recovered Assets Fund. This report is supposed to put strong emphasis on the financial streams leading into or leaving the Fund, respectively. On paper, this yet-to-be created Recovered Assets Fund seems to benefit the Liberian people and streamline the return of confiscated assets. Only time will tell us about the true strength of the government's commitment to share recovered assets with victims of crimes or foreign states, respectively. A strong political will among the political elite to use confiscated assets for the benefit of the people rather than for self-enrichment is essential for the Recovered Assets Fund to fulfill its purpose.

### **Good practices**

- The proposed amended AML/CFT law currently under review by the Legislature envisions to establish a Recovered Assets Fund. All assets that will be recovered in the future shall first be transferred to this fund before being used to compensate victims of betrayal or cover the costs of asset recovery, respectively. The new law is yet to be enacted though.

### **Deficiencies**

- There is no specific law enacted yet that determines how to approach the confiscation of property (who is responsible, what happens to the confiscated assets, etc.).
- Liberia's anti-financial crime institutions lack the human capital to trace assets siphoned from the state, let alone confiscate them. The same is true for Liberian judges whose knowledge on asset recovery is insufficient to reach reasonable decisions on these matters.
- Returning confiscated property is the last part of a long chain of steps in the asset recovery process. The country fails to properly investigate allegations of public theft, let alone identify and confiscate stolen assets. As there is no case reported where Liberian authorities confiscated stolen assets, return and disposal of confiscated assets has obviously not happened either.

## 5. Recent Developments

Reports about corrupt activities, public theft, or individuals violating their asset declaration or other reporting duties are part and parcel of Liberia's everyday life. Experts estimate that USD 8 billion have been stolen from Liberian state coffers since the 1970s.<sup>388</sup> The two examples presented below further demonstrate some of the various dimensions of misconduct that Liberia frequently experiences.

- The alleged disappearance of more than LD 15.5 billion in cash and another USD 25 million in Monrovia sparked huge public outcry in 2018. The cash injections were part of President Weah's mop-up exercise to replace old Liberian dollars and boost the economy, respectively. Two investigation teams were set up in the following and published their investigation results in comprehensive reports. Both reports found that the major share of the LD 15.5 billion had been delivered to central bank vaults.<sup>389</sup> Still, international experts found that some individuals had been involved in the embezzlement of the remaining share of the cash that was not deposited with the bank. These culprits have been identified, prosecuted and convicted in the meantime which is why the matter is closed, as mentioned by LACC representatives.<sup>390</sup> Liberia's key anti-corruption body, the LACC, later embarked on an investigation on the management of the USD 25 million cash injection and promised to publish a report by December 2019.<sup>391</sup> While the 2021 CENTAL report on the state of corruption in the country bemoaned that the report has yet to be published<sup>392</sup>, LACC representatives have reported that they successfully concluded their investigation.<sup>393</sup>
- A report drafted by the UK-based NGO Global Witness in 2016 accused a British mining company of having tried to bribe government officials and judges to secure mining concessions in Liberia.<sup>394</sup> Liberia's Supreme Court acquitted eight defendants in 2019, another trial is still ongoing.

The Weah administration has submitted four bills to the Legislature in 2021, namely:

- Act Restating an Act to Establish the Liberia Anti-Corruption Commission
- Anti-Money Laundering, Terrorist Financing, Preventive Measures and Proceeds of Crimes Act, 2021
- Act for the amendment of Part X of the Code of Conduct of 2014
- Whistle Blower Act of 2021

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<sup>388</sup> Liberia Public Radio (2021). Cllr. Arthur Johnson: "Justice Ministry Undermines Asset Recovery Team", Says \$8 billion was stolen from Liberia over the last 50 Years (available at: <https://liberiapublicradio.com/2021/03/29/cllr-arthur-johnson-justice-ministry-undermines-asset-recovery-team-says-8-billion-was-stolen-from-liberia-over-the-last-50-years/> [last accessed: 22/11/2021]).

<sup>389</sup> Reuters (2019). Probe finds Liberia's „Missing“ USD 100 Million in Central Bank Vaults – U.S. Embassy (available at: <https://www.reuters.com/article/liberia-money-idAFL5N20N8WE> [last accessed: 22/11/2021]). / Saigal (2019). Where are Liberia's Missing Millions? (available at: <https://www.bbc.com/news/world-africa-48540699> [last accessed: 22/11/2021]).

<sup>390</sup> On-site interview with Mr. Kowo (Executive Director of LACC) and officials of LACC on 28 January 2022.

<sup>391</sup> CENTAL (2021). State of Corruption Report 2021, p. 18 (available at: <https://www.cental.org.lr/index.php/documents/reports/state-of-corruption-report> [last accessed: 22/11/2021]).

<sup>392</sup> Ibid.

<sup>393</sup> On-site interview with Mr. Moses Kowo (Executive Director of LACC) and officials of the LACC on 28 January 2022.

<sup>394</sup> See <https://www.globalwitness.org/en/press-releases/global-witness-exposes-bribes-top-liberian-officials-uk-mining-company-and-varney-sherman/> [last accessed: 22/11/2021].

These bills seek to address some of the most blatant gaps in Liberia's legal anti-corruption framework and thereby fight corrupt practices and allegations of corruption as well as public theft, such as those mentioned above, with more rigor. It is now up to the Legislature to enact the four legal bills. The decisive variable that determines their effect on the ground is the political will to fully implement them.

Moreover, the National Integrity Forum (NIF) has experienced a comeback in 2021.<sup>395</sup> The NIF is an umbrella under which different actors from government institutions, civil society and private sector share knowledge and offer other forms of mutual assistance to join forces in the combat against corruption. Another body that deserves credit is the FIU which has completed and published the National Risk Assessment report concerning Money Laundering and Terrorist financing in 2021. The FIU has additionally shared 37 Financial Intelligence Reports noting suspicious financial flows with the relevant government institutions between July 2014 and June 2018.

The LACC and the LRA have recently scaled up their activities, too. The former has embarked on the process of evaluating the asset declarations of 100 officials that served under the Johnson-Sirleaf administration.<sup>396</sup> President Weah also appointed a new head of the LACC in July 2021 who delivered a defiant speech during which he committed himself to intensifying the country's combat against corruption.<sup>397</sup> The LACC's unambiguous call upon public officials to deliver on their asset declaration duties on time in 2021<sup>398</sup>, its endeavors to thoroughly investigate allegations of corruptions against high ranking public officials such as a former Minister of Defense and a former Police Director, and ultimately bring them to court<sup>399</sup>, as well as their recommendation to dismiss the chairperson of the National Elections Commission (NEC) based on allegations of corruption<sup>400</sup> and launching a major corruption investigation against the entire leadership of the Ministry of Agriculture<sup>401</sup> indicate that Liberia's core anti-graft body more and more dares to confront higher ranking public officials too. While many problems in terms of funding and limited autonomy persist, recent months in 2021 bode well for the future. The LRA, on the other hand, has also been active, investigating six cases of tax evasion or fraud between January 2019 and August 2021 of which it passed three on for further investigation and prosecution by the MOJ. Internal monitoring processes resulted in the LRA's Professional Ethics Division (PED) reporting 92 incidents of employee misconduct. A total of 83 cases have been forwarded to the Management for in-depth investigation.<sup>402</sup>

This report notes that Liberia's anti-graft institutions must intensify their collaboration. Pooling resources, exchanging knowledge and develop common strategies will create synergies and help save

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<sup>395</sup> CENTAL (2021). State of Corruption Report 2021, p. 19 (available at: <https://www.cental.org.lr/index.php/documents/reports/state-of-corruption-report> [last accessed: 22/11/2021]).

<sup>396</sup> Ibid.

<sup>397</sup> Worzi (2021). New LACC Executive Chairperson Commits to Impartial Corruption Fight (available at: <https://www.liberianobserver.com/new-lacc-executive-chairperson-commits-impartial-corruption-fight> [last accessed: 22/11/2021]).

<sup>398</sup> The Independent Probe Newspaper (2021). LACC Grows Teeth. Sets Deadline for Assets Declaration for Public Officials (available at: <http://www.independentprobe.com/lacc-grows-teeth-sets-deadline-for-assets-declaration-for-public-officials/> [last accessed: 22/11/2021]).

<sup>399</sup> Hot Pepper (2021). LACC Shows Willpower to Fight Corruption (available at: <https://hotpepperliberia.com/lacc-shows-willpower-to-fight-corruption/> [last accessed: 22/11/2021]).

<sup>400</sup> Tokpah (2021a). Liberia. LACC Recommends Dismissals of NEC Chair, Procurement Head Over US\$ 182k Thermometer Scandal (available at: <https://frontpageafricaonline.com/front-slider/liberia-lacc-recommends-dismissals-of-nec-chair-procurement-head-over-us182k-thermometer-scandal/> [last accessed: 17/12/2021]).

<sup>401</sup> Public Trust Media Group Inc (PTMG) (2022). LACC Places Agriculture Ministry "Under Full Scale Corruption Investigation" (available at: <https://newspublictrust.com/lacc-places-agriculture-ministry-under-full-scale-corruption-investigation/> [last accessed: 11/01/2022]).

<sup>402</sup> See CENTAL (2021). State of Corruption Report 2021, p. 19.

resources while concomitantly increasing the clout of all institutions involved. That said, efforts to establish a partnership between the IAA and the PPCC are ongoing in 2021.<sup>403</sup> This ambition to strengthen the collaboration between these two bodies dedicated to free public procurement processes in Liberia from corruption may motivate other anti-graft bodies to join forces too.

The ongoing efforts to create a new Civil Service Commission (CSC) which shall then help to erect a functioning e-governance system indicate that the country is undertaking efforts to modernize its governance system.<sup>404</sup> These endeavors will ultimately facilitate the combat against corruption and hence need to be scaled up in the future.

Liberia is also on the verge of becoming a member of the Egmont group, as discussed above. Liberia's full membership to this platform will give the country access to precious data in the international fight against money laundering and hence enhance Liberia's anti-money laundering regime.

Despite these positive recent developments, Liberia still has a long way to go to eradicate corruption, misconduct, public theft, and embezzlement, committed inside and outside government institutions.

Finally, on a more general note, there have been (internationally backed) endeavors to implement an ambitious decentralization program in Liberia over the past years.<sup>405</sup> Liberia is a highly centralized state and the national government has far-reaching competencies when it comes to policy making in the 15 counties.<sup>406</sup> Proponents of the decentralization process stress that any devolution of political power will empower regional actors outside the capital to take more responsibility, at the expense of corrupt officials in Monrovia. The diversification of the actors with decision making power could therefore potentially strengthen accountability.<sup>407</sup> Opponents, on the other hand, warn that decentralizing all fiscal and political powers will only lead to a decentralization of corruption.<sup>408</sup> The political debate about how far decentralization should go continues in late 2021. Liberia's anti-graft institutions should therefore be prepared to embrace any outcome of the decentralization process over the coming years to maximize the opportunities that devolution has for eradicating corrupt practices.

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<sup>403</sup> World Bank (2021). Public Expenditure and Financial Accountability (PEFA) Performance Assessment Report – Liberia 2020, p. 111 (available at: <https://www.pefa.org/node/4101> [last accessed: 22/11/2021]).

<sup>404</sup> Government of Liberia (2020a). Voluntary National Review on the Implementation Status of the 2030 Agenda for Sustainable Development, p. 95 (available at: [https://sustainabledevelopment.un.org/content/documents/26288VNR\\_2020\\_Liberia\\_Report.pdf](https://sustainabledevelopment.un.org/content/documents/26288VNR_2020_Liberia_Report.pdf) [last accessed: 22/11/2021]).

<sup>405</sup> See

<https://mia.gov.lr/doc/Decentralization%20National%20Programme%20Coordinator%20Liberia%20Decentralisation%20Support%20Programme%20Phase%20II.pdf> [last accessed: 22/11/2021].

<sup>406</sup> Kieh Jr. (2010). The Travails of the Unitary State System and Post-Conflict Peacebuilding in Liberia (available at: <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.835.2720&rep=rep1&type=pdf#page=11> [last accessed: 22/11/2021]).

<sup>407</sup> Ibid., p. 11.

<sup>408</sup> Nyei (2014). Decentralizing the State in Liberia. The Issues, Progress and Challenges, p. 8 (available at: <https://www.stabilityjournal.org/articles/10.5334/sta.eg/> [last accessed: 22/11/2021]).



## 6. Recommendations

### General

1. Increase the coordination among and create synergies between anti-graft institutions.
2. Ensure that anti-graft institutions have the necessary financial and technical clout to execute their duties in an adequate manner.
  - a. The Liberian government should scale up the funding of these institutions. This includes investing in the latter's technical equipment (e.g., computers, vehicles).
3. Conduct training workshops for staff members of anti-graft institutions to ensure the latter can rely on decent human capital in the form of trained specialists on corruption to meticulously investigate allegations of corruption and identify as well as prosecute the culprits.
  - a. Enhance the skills of the judges to properly deal with allegations of corruption in court.
4. Strengthen the role of civil society, private sector actors and the media in the combat against corruption.
  - a. Use the public to mitigate some of the anti-graft institutions' capacity constraints. Ordinary citizens can serve as a precious source of information when it comes to describing different forms of misconduct or reporting the ownership of valuable assets such as schools or hospitals on the ground.
5. Avoid lack of leadership in Liberia's anti-graft institutions. Occupy existing vacancies as quickly as possible to ensure that the latter can maximize their activities. This is particularly true for the LACC which currently works with only three of the five envisioned Commissioners.
6. Establish mechanisms and bodies such as the Grievance and Ethics Committee in the Judicial Sector for all public institutions to uncover and sanction internal misconduct.
7. Conduct independent thorough background checks for individuals who are selected to serve as heads of Liberia's anti-graft bodies.
  - a. Integrity, the absence of conflict of interests, rich experience, decent education, and no criminal record could be considered as core selection criteria.
8. Use different channels to disseminate information about Liberia's combat against corruption among the largest possible number of Liberian citizens, e.g., newspapers, internet, chalkboards.
9. Continue reviewing the existing legal anti-corruption and anti-money laundering framework to draft and subsequently enact new anti-corruption bills that address existing flaws.
10. Prosecute corrupt persons, irrespective of their rank or whether they are politically exposed.

### Chapter II

11. To fast-track corruption cases, the government should work towards establishing a specialized Anti-Corruption Division within the Judiciary.
12. Create the position of an Ombudsman to monitor the implementation of the Code of Conduct for Public Officials and impose sanctions in case of non-compliance.<sup>409</sup>
13. Extend the mandate of the LACC and FIU to include full prosecutorial power.
14. Attach high priority to the establishment of a Beneficial Ownership Transparency to finally eradicate Liberia's secrecy system. This includes the creation of a beneficial owner registry for companies.
15. Prioritize the establishment of a publicly accessible e-procurement system to allow the public to vet public contracts and their allocation process.

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<sup>409</sup> See CENTAL (2021). State of Corruption Report 2021, p. 7.

16. Put candidates nominated by the President to serve as head of one of Liberia's anti-graft institutions to a strict test. Integrity, capacity, experience, and qualification should serve as core criteria again.
17. Scale up the protection of whistleblowers and ordinary citizens reporting misconduct and corrupt practices.
  - a. This particularly concerns the enactment of a Whistleblower Protection Act which is long overdue.
18. Create national platforms to advocate for and facilitate whistleblowing.
19. Ensure frequent and timely audits of all public institutions.
20. Ensure that the ordinary Liberian citizen can access the results of the audits in a convenient manner.
21. Grant the GAC more autonomy in formulating its budget and execute all audits without interference accordingly.
22. Tweak the requirements associated with the asset declaration for public officials. Introduce new requirements to provide the actual name in which an asset is held and demand for evidence in the form of bank statements. Improve mechanisms to confirm asset ownership.
23. Render asset declarations submitted by public officials available for public inspection. Getting the public on board could help identify assets which public officials possess but try to conceal.
24. Prosecute and impose sanctions on public officials who deliberately ignore their obligation to declare the assets they possess.
25. Establish a recognized fixed asset registry for assets held by the Liberian government.
26. Make it legally binding to implement the recommendations made by auditing institutions such as the GAC instead of merely acknowledging them.
27. Develop and announce rules for tax concessions in a transparent manner. Enhance the auditing capacity of the LRA to ensure that all taxpayers comply with the rules and do not benefit from unjustified tax breaks.<sup>410</sup>
28. Allot sufficient funding to the judicial branch to counter judges and court staff exchanging court verdicts for bribery.
29. Grant the public and the media insight into how the courts process allegations of corruption to establish people's trust in the work of the judiciary.
30. Encourage and train journalists to report on misconduct and corrupt activities. Allow journalists and government authorities to pool resources in the combat against corruption whenever deemed beneficial for both sides.
  - a. Ensure full protection for journalists who are reporting on corrupt practices from intimidation or retaliation.
31. Enlighten the public about the different channels to report corruption which already exist today. Encourage and teach them how to use these channels and file complaints about public (anti-graft) institutions if necessary.
32. Organize more initiatives to educate the people about the legal framework on public procurement in Liberia and how they can access information on all involved actors' compliance with these rules as well as report misconduct.

## Chapter V

33. Overcome Liberia's international isolation and contribute to multilateral, cross-border initiatives to mitigate corruption, money laundering and terrorist financing.

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<sup>410</sup> Resimic (2021). Corruption Risks in Tax Administration, p. 19.

34. Expand on the 2012 Mutual Legal Assistance Act to enforce specific laws on the cooperation with other States Parties in tracing, confiscating, and returning stolen assets.
  - a. Create the legal framework to allow other States Parties to initiate a trial in Liberian courts to regain stolen assets that have been brought to Liberia.
35. Develop and enforce a legal framework that defines clear rules for the confiscation of assets stolen from state coffers.
36. Start building up Liberia's Return and Disposal of Recovered Assets system.
37. Equip the FIU with the necessary financial and technical clout to become Liberia's leading agency in asset recovery.
38. Enact a law that obliges public officials to report foreign bank accounts they or their families hold.

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