



Liberia Anti-Corruption Commission

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FY 2026, FIRST QUARTER REPORTING PERIOD

SUBMITTED TO:
HIS EXCELLENCY JOSEPH NYUMAH BOAKAI
PRESIDENT OF THE REPUBLIC OF LIBERIA

April 2026



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H.E. Joseph Nyumah Boakai

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

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Your Excellency:

I present my highest compliments on behalf of the Board of Commissioners, Management, and Staff of the Liberia Anti-Corruption Commission. In fulfillment of our statutory obligation under Section 14.2 of the Liberia Anti-Corruption Commission Act of 2022, I am honored to submit the Commission's First Quarter Report for the year 2026, covering the period January to March.

During the first quarter, the Commission recorded notable progress across its core mandates of enforcement and prevention, while further strengthening public engagement and international cooperation. Key achievements include enhanced compliance with asset declaration requirements, ongoing verification exercises, the successful rollout and support of the Governance and Anti-Corruption Fellowship, and the expansion of communication and service delivery platforms. Additionally, the Commission registered new allegations for investigation, sustained prosecution of significant corruption cases, and reinforced internal administrative systems to improve institutional efficiency. These efforts collectively underscore our continued commitment to promoting transparency, integrity, and accountability in public service.

Notwithstanding these gains, the Commission encountered operational challenges, including delayed and partial budgetary allotments, limited logistical capacity, and staffing constraints in critical technical areas. These challenges have affected the pace and scope of implementation of key activities. In this regard, we respectfully seek Your Excellency's continued support and strategic guidance to address these systemic constraints and further strengthen the Commission's operational effectiveness.

It is with great honor that we submit the enclosed report for Your Excellency's kind consideration. The Commission remains fully committed to its mandate and stands ready to receive any guidance or directives you may deem necessary to enhance its performance.

Please accept, Your Excellency, the assurances of my highest consideration and esteem.

Respectfully submitted,

Cllr. Alexandra K. Zoe
Executive Chairperson

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1. EXECUTIVE SUMMARY

This report presents the Liberia Anti-Corruption Commission's performance, achievements, operational constraints, and strategic outlook for the first quarter of 2026. It draws from departmental and unit-level reports covering January, February, and March 2026 and synthesizes results across the Commission's core mandate areas: prevention and education, monitoring, investigation, prosecution, asset declaration and verification, public relations, service delivery, partnerships, and administration.

Overall, the quarter demonstrates a Commission that remained active across both enforcement and prevention functions while also deepening public engagement and international cooperation. The LACC advanced asset declaration compliance, continued verification activities, launched and supported the Governance and Anti-Corruption Fellowship in collaboration with the civil society organization, Naymote Partners, progressed corruption risk assessment preparations, expanded communication and service delivery channels, registered new allegations for investigation, sustained prosecution of major corruption cases, and strengthened administrative systems needed to support institutional performance.

At the same time, the consolidated evidence shows that the Commission's ability to convert plans into measurable outcomes was constrained by delayed or partial budgetary allotments, limited logistics, understaffing in key technical departments, weak monitoring and evaluation architecture, gaps in public utilization of reporting mechanisms, and unresolved infrastructure and communication constraints. These issues are not isolated; they cut across departments and directly affect field outreach, verification, investigation pace, media dissemination, training, service delivery, and case processing. During the next quarter, the commission plans both to address constrains that are with-in its manageable scope while also deepening collaboration with responsible parties to address external constrains impacting the commission's work.

On the overall, Quarter one of 2026 was productive but capacity/logistic-constrained. The Commission demonstrated institutional momentum, but stronger financial predictability, logistics, case management, staffing, and M&E systems will be required to translate activities into sustained anti-corruption outcomes.

2. PURPOSE

2.1 PURPOSE

The purpose of this report is to provide the Office of the President and relevant governing bodies with a comprehensive update on the performance and operational status of the Commission. It further serves as a critical tool to inform management decision-making, enhance strategic coordination, support donor engagement, and strengthen transparency and public accountability.

3. STRATEGIC LEADERSHIP AND PARTNERSHIPS

The Office of the Executive Chairperson provided strategic direction for the quarter through high-level engagements, partnership building, public communication and institutional oversight. The quarter reflected a deliberate effort to position the Commission within domestic reform priorities and international anti-corruption cooperation frameworks.

3.1 PARTNERSHIP DEVELOPMENT

Three major partnership streams were prominent during the quarter. First, the engagement with the United States Embassy and the International Anti-Corruption Coordination Centre (IACCC) focused on illicit financial flows, asset recovery, information sharing and staff capacity-building. Second, the engagement with Platform to Protect Whistleblowers in Africa (PPLAAF) emphasized whistleblower protection, secure reporting and cross-border cooperation. Third, the bilateral engagement with the Embassy of Egypt opened a pathway for institutional linkage, specialized investigator training and possible MoU development.

These engagements indicate that the LACC is moving toward a more networked enforcement model. This is important because complex corruption schemes, illicit financial flows and asset recovery efforts often require international cooperation, credible information exchange, and specialized technical capacity beyond the Commission's domestic resources.

3.2 PUBLIC ENGAGEMENT AND COMMUNICATION

The Executive Chairperson's March 10 appearance at the MICAT press platform helped increase public visibility of the Commission's work. Public communication also benefited from Public Relations Unit activities, including press releases, radio and television appearances, digital communication, media monitoring, flyers, newsletter development and public notices. These activities contributed to transparency and public trust, although the PR Unit remained constrained by inadequate equipment, furniture and ICT tools.

4. ASSET DECLARATION AND VERIFICATION UNIT

The Asset Declaration and Verification Unit recorded measurable progress in declaration intake, integrity pledge compliance, verification follow-up and baseline development. These activities are central to strengthening integrity in public service and enhancing public confidence in accountability systems.

During the reporting period, the Asset Declaration & Verification Unit received a total of 523 asset declarations from officials across the Executive, Judiciary, and Legislative branches. The Executive Branch recorded the highest level of compliance with 513 submissions (391 males and 122 females), the

Judiciary branch accounted for 8 and the Legislative branch for 2 declarations. Non-compliance remained notable across all branches, particularly within the Judiciary and Legislature. Additionally, 54 non-compliant were recorded from administrative staff of the House of Representative and 4 from the Senate. A total of 521 officials also signed the National Integrity Pledge, reflecting a strong commitment to ethical conduct, transparency, and accountability.

The Unit made significant progress toward establishing a National Baseline for Asset Declaration by validating 98 institutions that submitted their organograms. However, compliance gaps persist, with 31 institutions (10 within Montserrado and 21 outside) failing to submit required documentation despite repeated follow-ups. This lack of responsiveness from key Ministries, Agencies, and Commissions continues to hinder the development of a comprehensive national database and raises concerns about institutional accountability.

In advancing its verification mandate, the Unit is concluding verification reports and has begun engaging public officials where discrepancies arise, ensuring due process and procedural fairness. The unit's capacity was further strengthened through participation in a regional GIABA workshop on AML/CFT systems. Despite these gains, challenges such as persistent non-compliance, limited institutional responsiveness, logistical constraints, and incomplete data remain. To address these issues, the Unit recommends strengthening enforcement mechanisms, intensifying follow-ups, improving logistical support, enhancing inter-agency collaboration, and expanding staff capacity-building initiatives.

The Unit also benefited from regional capacity building through a GIABA-supported workshop on AML/CFT database development. This is relevant because asset declaration verification increasingly requires stronger data management, financial intelligence and cross-institutional information exchange. ([Appendix-A](#))

5. PREVENTION AND EDUCATION DEPARTMENT

The Education and Prevention Department's first quarter performance reflected a strong prevention agenda built around planning, community reporting, youth leadership, multilingual public messaging, civic education materials and institutional corruption risk prevention. The Department operated mainly through the Prevention and Outreach Units while highlighting the absence of functional Research, M&E and Audio-Visual Units as a major constraint.

5.1 Work planning and community-level learning

In January, the Department developed and validated its 2026 Annual Work Plan, aligned with the Commission's Strategic Plan and national anti-corruption priorities. The plan prioritized awareness materials, county-level outreach, market and community engagement, institutional corruption risk assessments, social accountability structures and collaboration with integrity institutions and civil society. The Department also compiled and reviewed final reports from Social Accountability Volunteers (SAV) in Montserrado, Bomi, Gbarpolu, Grand Cape Mount, Margibi and Grand Bassa counties.

The SAV reports generated useful programming intelligence: increased citizen awareness on corruption reporting, improved engagement with local authorities, stronger collaboration between civil society actors and local government structures, and continuing challenges relating to resources, transportation

and reporting tools. These observations should inform the design of county-based prevention interventions in Q2 and beyond.

5.2 Fellowship, jingles and education materials

During the reporting the LACC formalized and launched the Governance and Anti-Corruption Fellowship with in partnership with Naymote- Partners for Democratic Development. The program selected 30 fellows and commenced training in February, the Department supported the competitive vetting, launch and training commencement of the Governance and Anti-Corruption Fellowship. The program uses a 20-week training model covering governance systems, accountability mechanisms, anti-corruption legal frameworks, public sector ethics, transparency tools, compliance, citizen participation and social accountability. The initiative is strategically important because it links prevention with youth leadership development, civic oversight and long-term social accountability. It also creates a bridge between the Commission, civil society, youth leaders and development partners. Fellows leaving this program will become active anti-corruption ambassadors and will undertake initiatives both independently and collectively to enhance the fight against corruption in Liberia.

The Department also produced three anti-corruption jingles in Kpelleh, Bassa and English. The multilingual strategy is important because it improves inclusion and expands the reach of anti-corruption messages to diverse communities. In March, the Department reported that 70 pieces of [elementary of elementary](#) anti-corruption textbooks had been printed and were ready for strategic distribution.

6. MONITORING AND INVESTIGATION (MID)

The Monitoring and Investigation Department continued to receive and process allegations involving corruption, financial malpractice, abuse of office, procurement-related misconduct, payroll irregularities, tax and revenue issues, development fund management and possible money laundering. The Department's Q1 data shows a steady inflow of new matters but no reported case completion during the quarter. The delay in completion of cases was due to the Commission not receiving its 1st quarter domestic travel funds which has greatly affected domestic travels especially for cases in the rural areas. Completion of first quarter cases was largely contingent on outstation travels where components of the investigations are stationed. Continued delay in budgetary disbursements has shown a historic trend, an action that runs contrary to the LACC ACT.

From an analytical perspective, the investigation stock increased from 151 cases brought forward at the beginning of January to 165 cases under investigation by the end of March. This represents an increase of 14 cases, or approximately 9.3% over the opening stock.

6.1 Nature of Q1 case intake

- January cases included allegations involving the National Housing Authority, Monrovia Consolidated School System (MCSS), National Insurance Company of Liberia (NICOL), George & Logan Memorial High School, Corporate Government & Compliance Management, Ministry of Health in Grand Kru, the Liberia Extractive Industries Transparency International (LEITA)-related allegations involving ArcelorMittal/Liberia Revenue Authority and B-DEMOTAG.
- February cases included allegations around Maryland County Development Fund management, alleged County Meet match fixing and corruption, and alleged financial fraud and money laundering involving a mobile money company.

- March cases included allegations related to retired soldiers' pension tampering, LRA revenue instruments, and abandonment of the River Gee County Fish Town City Hall Project. ([Appendix- B](#))

7. PROSECUTION DEPARTMENT

The Department of Prosecution managed a significant litigation portfolio during Q1 2026. The quarterly report tracks at least 12 major matters, many of which involve complex legal proceedings, appeals, jurisdictional issues, pre-trial processes, motions and pending trials. The portfolio demonstrates institutional persistence in prosecuting high-profile and complex corruption cases, but it also highlights systemic constraints associated with court processes and procedural delays. ([Appendix-C](#))

7.1 Key Analytical Highlights

- The prosecution portfolio is active but heavily affected by appeals, motions, transfer issues and pending rulings.
- Restitution activity in the LISGIS matter shows that prosecution can contribute to recovery outcomes when properly tracked.
- Court delays and jurisdictional complications can weaken public perception unless paired with proactive communication and case-status reporting.
- The case portfolio reinforces the need for a specialized anti-corruption court or fast-track mechanism to reduce delays in corruption proceedings.

8. ADMINISTRATION, FINANCE, PROCUREMENT AND INSTITUTIONAL SUPPORT

The Department of Administration and Supervision continued to provide institutional support across procurement, human resources, finance, ICT, asset management and logistics. Its work enabled operational continuity, but it also documented the extent to which delayed or partial budget releases affect implementation across the Commission.

8.1 Finance and budget execution

Finance continued salary processing, vendor payments, insurance payments, internet service payments, short code payment for 5222, withholding tax payments, foreign DSA support and other operational transactions. Regrettably, January reporting noted that only basic salary had been received while Q1 goods and services allotment was pending, and March reporting indicated receipt of only 60% of Q1 goods and services. This confirms the cross-cutting problem of financial unpredictability.

8.2 Procurement

Procurement activities progressed from planning to tender publication. In January, 23 procurement packages were uploaded to the e-procurement platform and categorized into SBA and non-SBA packages, with planned methods including RFQ, Restricted Bidding, Sole Source and National Competitive Bidding. The total procurement package value was reported at US\$1,061,025, consisting of US\$407,806 in SBA packages and US\$653,219 in non-SBA packages. In March, seven contract packages were published and were at bidding stage, while three additional packages were undergoing internal review.

The Procurement Committee held three meetings in March and reviewed tender documents, bid evaluation panel composition and vehicle procurement needs. A proposed vehicle procurement list

totaling US\$465,000 was reviewed, including vehicles for senior leadership, program managers, operations, staff bus and motorbike. The procurement of three laptops and two printer cables at US\$3,320 further supported operational capacity.

8.3 Human resources and workforce management

HR actions included recruitment processes for investigators and the Program Assistant/HR position, reference checks, Performance Management Evaluation (PME) coordination, banking institution engagement, file compliance enforcement, medical screening/vaccination, staff ID card renewal, warning letters and disciplinary follow-up. While some HR measures were corrective, they indicate movement toward stronger personnel file management, attendance discipline and performance planning.

8.4 ICT, asset management and logistics

ICT supported website updates, technical systems, equipment installation, CCTV, access control, time and attendance pilots, GREAT Project dashboard data integration, ICT training needs assessment, printer and scanner installations, recruitment testing support and requests for solar power backup and enterprise antivirus. A key operational challenge was unstable electricity supply before 9:00 a.m., which affected attendance system reliability.

Logistics and transport supported vehicle servicing, generator repair, driver license renewal, driver training, GPS installation, vehicle guideline development and vehicle service tracking. Driver training on fuel calculation and vehicle maintenance was conducted in March for drivers and relevant support staff. Asset management distributed supplies and janitorial materials to departments and supported equipment flows. These support services were critical to institutional continuity but remained vulnerable to funding, fleet limitations and power supply issues.

8.5 Resource Mobilization and Project Office

During the reporting period, the Resource Mobilization and Project Office remained actively engaged with external partners while also advancing internal program development, technical reporting, and monitoring initiatives.

The Office organized and held a meeting with the Irish Aid Development Lead to explore potential partnership opportunities with the Irish Criminal Assets Bureau, and possible training support for Asset Recovery staff. Irish Aid has agreed to review the Commission's proposal for possible support in this area. The Office also engaged the European Union Office to discuss the Commission's programmatic needs. As a result of this engagement, the Commission is expected to be a primary beneficiary under a seven-million grant that the EU plans to roll out in June of this year.

Similarly, the Office, in coordination with the Offices of the Executive Director and Chairperson, continued engagement with the German Ambassador regarding the proposed LACC Donor Roundtable. From the Government of Liberia's side, the Project Office also met with the Assistant Minister for Budget at the Ministry of Finance and Development Planning to explore possible budgetary support for the Commission's decentralization drive. This discussion remains under consideration.

On programs and projects, several concept notes have been developed and submitted to potential partners, while internal program documents are being produced to strengthen program monitoring,

evaluation, and reporting processes. The Office also continued drafting quarterly reports and responding to external program-related requests.

9. Challenges

1. Financial Release Constraints Affected implementation

Financial release constraints remain a major institutional bottleneck affecting LACC operations. Delayed or partial allotments continue to disrupt procurement, investigations, prosecution, outreach, verification, and general operations. This shows that budget predictability is not only a finance issue, but a core mandate delivery concern.

2. Low Public Uptake of Reporting and Engagement Channels

Although the LACC continues to expand its public-facing channels, public uptake remains low. Platforms such as the Service Delivery Unit, 5222 short code, flyers, digital content, and public relations activities are improving access to the Commission. However, limited use of these channels highlights the need for stronger trust-building, public education, and sustained awareness.

3. Need to Sustain Strategic Prevention Programming

Prevention programming is becoming more strategic and evidence-informed. Initiatives such as SAV report analysis, fellowship development, multilingual jingles, textbooks, and Corruption Risk Assessment preparations reflect a broader prevention model. The key challenge is ensuring adequate resources, coordination, and continuity to translate these efforts into measurable behavior change.

4. Investigation Backlog Requires Urgent Attention

The investigation backlog remains a major operational challenge for the Commission. The MID ended March with 165 active matters and no reported case completion during the first quarter. Without a clear case prioritization and tracking framework, the backlog may affect timeliness, quality, and public confidence.

5. Prosecution Progress Is Constrained by Justice-Sector Delays

Although prosecution activities are ongoing, progress is affected by broader justice-sector delays. Appeals, motions, case transfer issues, absconding defendants, and pending rulings continue to slow case advancement. This reinforces the need for stronger justice-sector coordination, fast-track procedures, or special anti-corruption court mechanisms.

6. Weak Data Systems and M&E Capacity Across Departments

Data systems and M&E capacity remain weak across several departments. Reported data gaps and inactive tracking processes limit the Commission's ability to measure results, outcomes, and impact. A consolidated M&E framework is needed to strengthen accountability, learning, and evidence-based decision-making.

7. Internal Control Improvements Require Institutionalization

The Commission has taken positive steps to strengthen internal controls and administrative discipline. These include procurement planning, e-procurement efforts, vehicle-use guidelines, staff file compliance, performance management activities, banking selection processes, and ICT assessments. The

main challenge is fully institutionalizing these reforms to ensure consistency, compliance, and long-term governance improvement.

10. RECOMMENDATIONS AND QUARTER TWO PRIORITIES

10.1 Strategic recommendations

1. Engage MFDP at senior level on predictable quarterly advance disbursement and document the operational consequences of delayed releases.
2. Establish a Commission-wide Q2 implementation recovery plan that prioritizes delayed Q1 activities affected by budget release constraints.
3. Develop a consolidated institutional M&E dashboard covering prevention, investigation, prosecution, asset declaration, service delivery, communications and administration.
4. Introduce a case prioritization and case movement framework for MID, including monthly tracking of case intake, screening, assignment, fieldwork, analysis, completion and referral.
5. Intensify asset declaration enforcement follow-up with non-compliant officials and institutions, especially those delaying the national baseline.
6. Fully operationalize and publicize the 5222 platform, including coordination with Orange Liberia and other telecom stakeholders.
7. Institutionalize quarterly consolidated reporting using a standardized template to improve data consistency and management accountability.

11. CONCLUSION

The first quarter of 2026 reflected a Commission that remained operationally active and strategically engaged despite significant resource and capacity constraints. The LACC advanced prevention, public education, citizen engagement, asset declaration compliance, verification, investigations, prosecutions, public relations, service delivery and administrative reforms. These achievements collectively strengthen the Commission's position as Liberia's principal anti-corruption institution.

However, the quarter also revealed important institutional stress points. The lack of timely and full quarterly allotments, limited logistics, staffing gaps, inactive support units, weak M&E systems, investigation backlog growth and low public use of reporting mechanisms require urgent management action. If these issues are addressed in Q2, the Commission will be better positioned to convert activities into measurable outcomes, sustain public trust, and demonstrate stronger performance under its Strategic Plan and national governance reform priorities.

-THE END-

Appendix A: Asset Declaration

Asset Declaration Indicator	Reported Figure	Q1	Observation
Total declarations received	523		Reported across branches of government.
Executive Branch compliant	513		Highest compliance volume among reported branches.
Judiciary-Compliant	8		Low compliance relative to non-compliance reported.
House of Representatives compliant	2		Compliance gap remains significant in the Legislature.
<u>The Senate- Compliant</u>	?????		?????
National Integrity Pledges	521		Strong pledge compliance relative to declaration intake.
Institutions validated for baseline	98		Important step toward establishing national baseline.
Institutions yet to submit organograms	31		10 in Montserrado and 21 outside Montserrado.

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Appendix B: Monitoring and Investigation

Month	Cases Brought Forward	New Reported Cases	Cases Completed	Total Under Investigation
January	151	8	0	159
February	159	3	0	162
March	162	3	0	165
Q1 Total / End Position	-	14	0	165

Appendix C: Prosecution

Case / Matter	Reported Q1 Status	Analytical Comment
Liberia Institute for Statistics and Geo Information Services (LISGIS)	Indictment obtained; <u>case tried and judgment obtained in favor of the prosecution against xxx defendant.</u> <u>appeal process completed.</u> restitution by three defendants totaling US\$4,900; <u>trial for remaining defendants pending appeal process completed.</u>	Shows potential for asset recovery/restitution but final judicial outcome remains important.
Planned Parenthood Association of Liberia (PPAL)	Convictions obtained; appeal to Supreme Court; argument <u>held awaiting final Supreme Court ruling ad and appeal process completed.</u>	Conviction is significant, but finality depends on appellate outcome.

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Liberia Telecommunication Authority 1 (LTA) - Edwina Zackpah	Indictment obtained <u>but not yet served because the defendant is not within the bailiwick of the Republic of Liberia</u> ; defendant not under court jurisdiction ; absconded.	Jurisdiction and fugitive management remain critical enforcement risks.
Liberia Telecommunication Authority 2 (LTA) - Abdullai Kamara/TAMMA	New indictment <u>obtained and served</u> ; defendants under jurisdiction <u>of the court</u> ; matter transferred <u>from Monrovia to Grand Bassa</u> ; recusal and certiorari issues addressed.	Procedural motions can extend litigation timelines.
Republic of Liberia /Ministry of Justice (MoJ) v. Samuel Tweah et al.	Indictment obtained <u>and served</u> , <u>Trial ongoing</u> ; state's first witness discharged after cross-examination .	Active trial progress in a major public finance case.
Lofa County University	Appeal completed; motion to dismiss argued with ruling reserved.	Appeal management and procedural compliance are key.
Liberia Refugee Repatriation and Rehabilitation Commission (LRRRC)	Indictment obtained; defendants under Court C jurisdiction; change of venue ruling pending.	Pending ruling may determine case pace and forum.
National Oil Company of Liberia (NOCAL)	Indictment obtained; motion to dismiss granted; motion to rescind pending; certiorari <u>advanced</u> contemplated .	Adverse procedural ruling requires strategic legal response.
Bureau of State Enterprise (BSE)	Indictment obtained; defendants under Criminal Court C jurisdiction; pending trial.	Ready-trial matter requiring calendar management.
National Center for Coordination Response Mechanism	Indictment obtained; defendants under jurisdiction; pending trial.	Asset-linked allegations require trial readiness.
Monrovia Consolidated School System (MCSS)	Indictment obtained; defendants under jurisdiction; pending trial.	Links prosecution portfolio to investigation trends in education sector.
Gbarpolu Yellow Machines	Indictment obtained; three defendants under jurisdiction; certiorari before Chambers Justice.	County-level capital asset matter with procedural delay risk.

Appendix D: Consolidated Indicator Summary

No.	Indicator	Reported Value	Source / Notes
1	Asset declarations received	523	Office of Executive Chair / Asset Declaration and Verification Unit report. (EC/ADV)
2	National Integrity Pledges signed	521	Office of EC / ADV Unit report.
3	Institutions validated for asset declaration baseline	98	Office of EC / ADV Unit report.
4	Institutions non-responsive on organograms	31	Ten in Montserrado, 21 outside Montserrado.
5	New MID cases registered in Q1	14	Eight in January, three in February, three in March.

6	Cases under investigation by end-March	165	MID monthly reports.
7	MID cases completed in Q1	0	No completed cases reported in monthly summaries.
8	Governance and Anti-Corruption Fellows	30	E&P February report.
9	Anti-corruption jingles produced	3	Kpelleh, Bassa and English.
10	Anti-corruption textbooks printed	70	Lower elementary level.
11	Major prosecution cases tracked	12	Prosecution quarterly report.
12	FY2026 approved budget	US\$4,396,037	Administration reports.
13	Q1 goods and services receipt	US\$543,805.14	Reported as 60% of Q1 goods and services.
14	End-March workforce	86	March Administration report.
15	Procurement packages at bidding stage in March	7	March Administration report.