



Liberia Anti-Corruption Commission

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Liberia Anti-Corruption Commission (LACC)

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QUARTER TWO REPORT

OF

THE LIBERIA ANTI-CORRUPTION COMMISSION (LACC)

(APRIL-JUNE, 2026), REPORTING PERIOD

SUBMITTED TO:

HIS EXCELLENCY JOSEPH NYUMAH BOAKAI

PRESIDENT OF THE REPUBLIC OF LIBERIA

July 2026



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H.E. Joseph Nyumah Boakai

President of the Republic of Liberia

Ministry of State

Executive Mansion

Monrovia, Liberia

Your Excellency:

I respectfully present compliments on behalf of the Body of Commissioners, Management and Staff of the Liberia Anti-Corruption Commission (LACC) and under the cover of this letter, submit to you a copy of the Commission's Quarter Two (2) Report for the period April to June 2026 pursuant to Section 14.2 of the Amended and Restated Liberia Anti-Corruption Commission (LACC) Act of 2022.

This report consolidates performance across the Commission's core mandates; prevention, investigation, prosecution, asset declaration and verification, and institutional strengthening. It also presents trend analysis, cross-cutting observations, and priority recommendations intended to strengthen Liberia's national integrity system and accelerate progress under the Government of Liberia's ARREST Agenda for Inclusive Development (AAID), particularly Pillar IV, Governance and Anti-Corruption.

Your Excellency's continued support remains vital to sustaining and scaling the gains recorded during the reporting period, including progress in investigations and prosecutions, expansion of public education, strengthened inter-agency collaboration, and enhanced transparency through asset declaration compliance.

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

Respectfully submitted,

Cllr. Alexandra K. Zoe
Executive Chairperson

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Acronyms and Abbreviations

Acronym	Meaning
AAACA	Association of African Anti-Corruption Authorities
AAID	ARREST Agenda for Inclusive Development
AD&V	Asset Declaration and Verification
CDA	Cooperative Development Agency
CENTAL	Center for Transparency and Accountability in Liberia
E&P	Education and Prevention Department
EC	Executive Chairperson
ICT	Information and Communication Technology
LACC	Liberia Anti-Corruption Commission
MFDP	Ministry of Finance and Development Planning
MID	Monitoring and Investigation Department
OLAF	European Anti-Fraud Office
PMCS	Performance Management and Compliance System
PPCC	Public Procurement and Concessions Commission
PR	Public Relations
Q2	Second Quarter
SDU	Service Delivery Unit

Executive Summary

The Liberia Anti-Corruption Commission's performance during the second quarter of 2026 reflects a gradual shift from delayed or preparatory activity to stronger implementation, institutional engagement and measurable results. Across the six reporting departments: Office of the Executive Chairperson, Administration and Supervision, Education and Prevention, Monitoring and Investigation, Prosecution, and Resource Mobilization and Project unit, the Commission maintained core statutory and support functions while advancing reforms in citizen reporting, corruption prevention, investigation, prosecution, asset declaration, institutional visibility, programme coordination and partnership development.

The quarter produced several notable results. The Monitoring and Investigation Department registered eight (8) new cases and completed five (5) investigations in June, although the end-quarter investigative inventory remained high at 171 cases. The Education and Prevention Department completed a corruption risk assessment of the Cooperative Development Agency and drafted an Institutional Corruption Risk Mitigation Plan, a practical action plan developed after a corruption risk assessment to reduce opportunities for corruption, fraud, abuse of authority, conflicts of interest, and other integrity violations within an institution, trained twenty-seven (27) representatives from nine commercial banks; reengaged five (5) schools under the Student Integrity Clubs initiative; and supported full integration of Orange Liberia into the 5222-reporting platform. During this period, the Executive Chairperson provided oversight for the department of Education and Prevention. The Office of the Executive Chairperson recorded 124 asset declarations and 123 National Integrity Pledges, while the monthly non-compliance snapshot declined from 233 persons in April to 218 in June. Liberia also secured election to the Association of African Anti-Corruption Authorities (AAACA) Executive Committee as West Africa's representative.

Operational and institutional support improved. The Commission received the outstanding first-quarter allotment and the full second-quarter allotment by June. Procurement actions progressed on the electronic government procurement platform; staffing remained broadly stable at 86–87 employees; learning sessions continued; ICT systems and website management advanced; and essential facilities, transport, logistics and payroll services were maintained. The Resource Mobilization and Project Unit produced strategic instruments, including a Resource Mobilization Strategy, Donor and Partnership Matrix, Work Plan Monitoring and Evaluation Tracking Tool, and initial Donor Round Table concept and framework. It also prepared or supported major institutional and national reports and strengthened engagements with the European Union, OLAF, government coordination platforms and regional anti-corruption bodies.

Performance was nevertheless constrained by significant cross-cutting risks. These included a large investigative backlog; inconsistent case statistics; unfavorable outcomes in two major trials; persistent asset-declaration non-compliance; a growing backlog in validation of organograms for the national declarant baseline; delayed procurement and maintenance; electricity, cybersecurity, equipment, transport and office-space limitations; staffing shortages; inconsistent outcome and closure data; and delayed or incomplete follow-up on strategic engagements. In several areas, reporting remained stronger on activities and outputs than on outcomes and institutional impact.

1. Introduction

This report consolidates and analyzes the quarterly departmental reports submitted for the period 1 April to 30 June 2026. It provides an institution-wide account of performance, identifies relationships across departments, assesses emerging results and risks, and proposes management actions for the third quarter. The report is designed as an analytical management product rather than a simple compilation of departmental narratives.

The scope covers: the Office of the Executive Chairperson, including Asset Declaration and Verification, Public Relations and Service Delivery; the Department of Administration and Supervision; the Education and Prevention Department; the Monitoring and Investigation Department; the Department of Prosecution; and the Resource Mobilization and Project Unit.

2. Methodology

The report was prepared through consolidation and analysis of monthly reports from the four departments, the office of the Executive Chairperson and the Resource Mobilization and Project Unit. Trends were assessed across the quarter, and quantitative data were retained where the source reports provided sufficiently clear figures. Analysis focused on implementation progress, operational continuity, institutional strengthening, cross-departmental linkages, unresolved constraints, and management implications.

3. Institutional Performance at a Glance

Result Area	Quarter Two Result	Analytical Assessment
Strategic leadership and representation	Major legal, policy, public and regional engagements; Liberia elected to the Association of Africa Anti-Corruption Authorities (AAACA) Executive Committee as West Africa representative.	Strong visibility and influence; systematic follow-up is required to convert engagements into institutional results.
Investigations	8 new cases; 5 completed investigations; 171 cases reported under investigation at end-June.	Improved closure in June, but backlog remained high and the case register contains a numerical variance.
Prosecution	Two major trials concluded; legal advisory and case-preparation workload expanded.	Operational continuity was maintained, but acquittals and repeated postponements require post-case learning and stronger case readiness.
Asset declaration	124 declarations; 123 integrity pledges; non-compliant snapshot declined from 233 to 218.	Direction improved modestly, but non-compliance remained substantial and branch-specific enforcement is needed.
Prevention and public education	CDA risk assessment completed; 27 bank personnel trained; five schools reengaged; 5222 expanded to Orange.	Important institutional and citizen-access results; validation, follow-up and scale-up remain outstanding.
Administration and operations	Q1 balance and full Q2 allotment received; procurement, payroll, HR,	Cash availability improved, but procurement cycle time, power,

Result Area	Quarter Two Result	Analytical Assessment
	ICT, logistics and facilities maintained.	cybersecurity, mobility and facilities constrained efficiency.
Resource mobilization and programme coordination	Core strategies, tracking tools, reports, donor-round-table materials and partner engagements advanced.	Strong foundation for coordinated delivery and fundraising; instruments now require formal approval, use and follow-up.

4. Strategic Leadership, Governance and Institutional Positioning

The Office of the Executive Chairperson led a series of engagements that connected the Commission's operational work to national reform and regional cooperation. These included review of Witness Protection and Whistleblower Protection laws, oversight of publication of the 2026 Asset Declaration Regulations, participation in governance and anti-corruption fellowship activities with NAYMOTE, collaboration with the Governance Commission on the implementation of the National Integrity Index (NII) across public institutions, public engagement through Kool FM, dialogue on a Specialized National Anti-Corruption Court at the National Legislature, and Liberia's election to the Association of Africa Anti-Corruption Authorities Executive Committee.

These actions strengthened the LACC's public profile and policy relevance. The legal-protection agenda supports safe reporting and testimony; the specialized-court dialogue addresses delays and effectiveness in corruption adjudication; the asset-declaration regulations provide an enforcement and public-information framework; and the AAACA role creates opportunities for regional intelligence sharing, mutual legal assistance, peer learning and institutional cooperation. The Resource Mobilization and Project Unit complemented this work through representation at Arrest Agenda for Inclusive Development (AAID) Pillar Four meetings, engagement with the European Union Anti-fraud office (OLAF), and preparation of the AAACA conference report.

5. Core Mandate Performance

5.1 Office of the Executive Chairperson

5.1.1 Asset Declaration and Verification

The Asset Declaration and Verification function recorded 124 declarations and 123 National Integrity Pledges during the quarter. The monthly non-compliance snapshot declined from 233 persons in April to 221 in May and 218 in June, representing a 6.4 percent reduction. The Executive Branch accounted for most of the improvement, while non-compliance in the Legislature and Judiciary changed only marginally.

Indicator	April	May	June	Q2 Interpretation
Declarations received	51	30	43	124 received during the quarter
National Integrity Pledges	51	30	42	123 received
Persons non-compliant	233	221	218	Declined by 15, but remained high
Organograms received (cumulative)	104	116	120	16 additional received

Indicator	April	May	June	Q2 Interpretation
Organograms validated (cumulative)	98	98	98	No increase
Awaiting validation	6	18	22	Backlog increased by 16

The national declarant baseline showed a clear processing bottleneck. Organograms received increased from 104 to 120, but validated organograms remained fixed at 98, increasing the pending validation backlog to 22. Verification and digitization also progressed, with at least 577 forms scanned in April and June combined and a preliminary verification report under preparation.

5.1.2 Service Delivery Unit

Service Delivery maintained the hotline and dedicated email channel, processed at least five (5) reported email submissions and referred complaints to MID. Twenty-two calls were logged in April, while later months confirmed monitoring. The unit introduced a Service Delivery Inventory framework and raised the need for secure records storage. Hotline misuse, non-corruption calls, limited referral and closure data, and confidentiality risks remained important challenges.

5.1.3 Public Relations Unit

Public Relations expanded the Commission's communication pipeline through audiovisual awareness products, event coverage, graphics, social media, media monitoring, radio engagement and the Roberts International Airport visibility initiative. Products addressed safe reporting, the Asset Declaration Regulations, the proposed specialized court and Hotline 5222. The reports demonstrate increased communication activity.

5.2 Monitoring and Investigation

MID entered the quarter with 165 cases, registered two (2) new cases in April, three (3) in May and three (3) in June, and completed five (5) investigations in June. The reported closing caseload was 171. The eight (8) new cases included allegations involving procurement fraud, financial impropriety, theft, misapplication of public funds, extortion, county development resources, public works and externally funded projects. The five (5) completed cases had stated financial values totaling at least US\$830,706.15.

Month	Brought Forward	New Cases	Completed	Reported Closing
April	165	2	0	167
May	167	3	0	170
June	173	3	5	171
Quarter	—	8	5	171

The five completed matters included allegations of financial improprieties involving Wely Wely Money Remittance, Liberia Land Authority, Fendel Compensation Payment, Ministry of Commerce and Industry MIP, and National Housing Authority investigations. Field activities included missions to Maryland, River Gee, Bong and Margibi Counties, participation in court proceedings, interviews,

documentary review, and cooperation on anti-money laundering and counter-financing of terrorism matters. Staff also participated in specialized training.

The completion of five (5) cases in June marked an improvement after no reported completions in April and May. However, the overall inventory remained above 170 cases.

5.3 Prosecution and Legal Services

During May and June, the Prosecution Department remained engaged in major litigation, appellate and pre-trial preparation, legal advisory services, review of investigation reports and capacity building. In the Samuel Tweh et al. case, Samuel Tweh and the former Comptroller were acquitted, while other aspects produced a non-unanimous outcome. Allegations of jury tampering triggered a court-authorized investigation, which was reported as concluded by June with findings pending. In LACC v. Abdullai L. Kamara and Tamma Corporation, the jury returned a not-guilty verdict on all six (6) counts on 12 June 2026.

The Department also prepared for the Gbarpolu Yellow Machines and LRRRC cases expected during the August Term of Court, considered assignment of NCCRM or MCSS 2, and continued appellate work on PPAL and Lofa County matters. Its legal advisory portfolio expanded to contracts, memoranda of understanding, procurement arrangements, internal administrative issues and draft investigation reports, demonstrating an important institutional legal-assurance function.

The quarter's court outcomes underline the need for formal post-trial review, evidence-to-charge mapping, witness preparation, early identification of evidentiary gaps and stronger joint case-readiness testing with MID before indictment or trial. Repeated postponements also require advance logistical and scheduling plans. Staffing, transport, computers, printers and specialized training remained constraints, despite deployment of a large photocopier.

5.4 Education, Prevention and Citizen Engagement

The Education and Prevention Department progressed from planning and approvals in April to stronger implementation in May and completion of selected outputs in June. Its most complete results chain was the corruption risk assessment of the Cooperative Development Agency. Interviews and operational reviews were completed, and a draft assessment report and mitigation plan were prepared, covering governance, procurement, financial management, human resources, operational procedures, asset management, permit and certification functions, and internal controls. Validation and formal adoption remained outstanding.

The Department trained 27 compliance, internal audit and finance personnel from nine commercial banks, with support from the Central Bank of Liberia and the Financial Intelligence Agency. It also reengaged five schools under the Student Integrity Clubs initiative and inaugurated the leadership of the club at William V. S. Tubman High School. Collaboration with CENTAL supported national dialogue on a Specialized Anti-Corruption Court.

A major citizen-access result was full integration of Orange Liberia into the 5222 short-code platform. This expanded access beyond the existing network and increased the potential national reach of corruption reporting. During this period, the Executive Chairperson provided oversight for the department.

6. Administration and Supervision

6.1 Financial Management and Procurement

The Administration and Supervision Department managed an approved FY2026 budget of US\$4,396,037, comprising US\$1,869,303 for compensation and US\$2,526,734 for goods and services. The quarter showed progressive improvement in allotment availability: 87 percent of the first-quarter allocation had been received in April, the outstanding balance was received in May, and the full second-quarter allocation was received by June. The Finance Unit processed salaries and a broad range of operational obligations and prepared the third-quarter request.

Procurement activity expanded across vehicle insurance, petroleum products, air tickets, stationery, scratch cards, vehicle rental, food supplies, janitorial supplies, security services and transport equipment. Awards were published through the e-procurement platform, procurement staff participated in PPCC training, and committee oversight continued. However, generator repair, vehicle maintenance, motorcycles, tires, batteries, furniture and other operational items remained delayed or pending, showing the need for end-to-end procurement milestone tracking.

6.2 Human Resources and Learning

The workforce remained broadly stable. Staffing increased from 86 to 87 in April, fell to 86 in May after a resignation, and returned to 87 in June through recruitment and regularization. The reported gross payroll was US\$142,975.25 in April, US\$142,559.77 in May and US\$142,732.07 in June.

Two learning sessions were conducted in April, two in May and three in June, covering evidence gathering, collaboration, anti-corruption fundamentals, trial preparation, institutional corruption risk assessment and gender mainstreaming. Staff identification cards were completed, mid-year performance reviews commenced, and planning began for automated pay slips and medical insurance.

6.3 ICT, Assets, Logistics and Facilities

ICT supported website management, server and email backups, asset-registry updates, attendance-system piloting, dashboard work, equipment deployment, user support and training for investigators. The unit also participated in broader digital initiatives. However, unreliable electricity, insufficient backup power, inadequate cybersecurity tools and limited equipment created high operational risks.

Assets, logistics and transport functions-maintained fuel, stationery, stores, facilities, fleet support, generator operations and routine services. Aging vehicles, delayed repairs, water problems, generator maintenance, office-space limitations and the continuing search for suitable accommodation constrained service delivery.

7. Resource Mobilization, Programme Coordination and Reporting

The Resource Mobilization and Project Unit produced several foundational instruments during the quarter. These included the LACC Resource Mobilization Strategy, a Donor and Partnership Matrix, a Work Plan Monitoring and Evaluation Tracking Tool, and the concept, framework the proposed LACC-Donor Round Table event, which is geared towards raising funds to facilitate activities implementation. Together, these instruments provide a structure for diversifying support, coordinating partner engagement, tracking implementation and presenting the Commission's strategic financing needs.

The Unit prepared the AAID Quarter Two (2) report, PMCS Quarter Two (2) report, PMCS Mid-Year Institutional Self-Assessment, quarterly institutional report and AAACA conference report. It also

reviewed and strengthened the Commission's concept for European Union complementary measures, aligning proposed support with institutional priorities in prevention, investigation, prosecution, asset declaration, asset recovery, digital systems and whistleblower and witness protection.

Partnership and representation activities included engagement with OLAF, representation at AAID Pillar Four meetings, collaboration with the Governance Commission on the National Integrity Index, and coordination with national, diplomatic and international partners. The Unit's work strengthened institutional readiness for fundraising and accountability.

8. Cross-Cutting Analysis

8.1 Progression from Preparation to Implementation

Across departments, April was generally characterized by recovery, approvals, planning and continuation of delayed first-quarter activities. May showed stronger rollout through investigations, court proceedings, school engagement, bank training, procurement processing, legal review and partnership engagement. June produced the strongest concentration of completed outputs: five (5) investigations were completed, the Cooperative Development Agency (CDA) risk assessment and draft mitigation plan were produced, Orange joined the 5222 platform, the full Q2 allotment was received, and several strategic and regional engagements matured.

8.2 Stronger Outputs than Outcomes

The reports demonstrate substantial institutional efforts across a wide range of activities undertaken during the reporting period. These efforts included convening coordination and planning meetings, conducting staff and stakeholder trainings, developing key institutional documents and operational tools, reviewing policies, reports, and case-related materials, and making appropriate referrals for further action. The reports also highlight continued engagement with government institutions, development partners, civil society organizations, and other relevant stakeholders to strengthen collaboration and support implementation. In addition, departments and units carried out follow-up actions intended to address identified gaps, improve internal processes, support service delivery, and advance the Commission's broader mandate.

8.3 Justice-Chain Coordination

MID's large backlog, the legal review of investigation reports, the outcomes of major trials and repeated court postponements show that investigation and prosecution performance must be managed as a connected justice-chain process. Joint case-screening and readiness reviews, standard evidence-gap templates, early prosecutorial guidance and post-trial learning would improve quality and reduce avoidable weaknesses.

8.4 Public Interface and Trust

The integration of Orange into 5222, continued hotline and email monitoring, public communication products, radio engagement, school clubs and private-sector training expanded the Commission's interface with citizens and institutions. Trust and effectiveness now depend on accessible information, safe reporting, confidentiality, acknowledgement, referral, response time, closure and feedback. These elements should be formalized through service standards and performance data.

8.5 Operational Capacity as a Binding Constraint

Funding availability improved, but implementation continued to be affected by delayed request for approvals due to review processes, procurement lead times, electricity and backup power, cybersecurity, staffing, transport, maintenance, equipment and office-space constraints. These are not isolated administrative issues; they directly affect investigations, prosecution, outreach, digitization, records protection, reporting and partner confidence.

12. Conclusion

Quarter Two (2) demonstrated resilience, stronger implementation and increased strategic visibility across the Liberia Anti-Corruption Commission. Important progress was recorded in investigations, prevention, citizen reporting, asset-declaration administration, public communication, financial execution, procurement, programme coordination and regional representation. The quarter also exposed serious constraints in case backlog, trial outcomes, compliance enforcement, data quality, validation throughput, operational infrastructure and follow-up discipline.

The central management challenge for Quarter Three (3) is to convert activity into measurable closure and institutional impact. This requires coordinated justice-chain management, stronger enforcement and service standards, completion of pending validation and reform actions, accelerated operational support, and routine use of tracking systems that clearly show responsibility, deadlines and outcomes.