Liberia Anti-Corruption Commission

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THIRD QUARTER REPORT OF THE LIBERIA ANTI-CORRUPTION COMMISSION (LACC)

FY 2026, THIRD QUARTER REPORTING PERIOD

SUBMITTED TO:

HIS EXCELLENCY JOSEPH NYUMA BOAKAI, Sr.
PRESIDENT OF THE REPUBLIC OF LIBERIA

October 2026

Liberia Anti-Corruption Commission

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H. **E. Joseph Nyuma Boakai, Sr.**
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 Three (3) Report for the period July to September 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,

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Cllr. Alexandra K. Zoe
Executive Chairperson

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ACRONYMS AND ABBREVIATIONS

Acronym / Abbreviation	Meaning
AUABC	African Union Advisory Board Against Corruption
BOC	Body of Commissioners
CBO	Community-Based Organization
CBL	Central Bank of Liberia
CDA	Cooperative Development Agency
CENTAL	Center for Transparency and Accountability in Liberia
CSA	Civil Service Agency
CSO	Civil Society Organization
DSA	Daily Subsistence Allowance
e-GP	Electronic Government Procurement
EFCC	Economic and Financial Crimes Commission
ELBC	Eternal Love Broadcasting Corporation
EU	European Union
FIA	Financial Intelligence Agency
FY	Fiscal Year
GAC	General Auditing Commission
GPS	Global Positioning System
GREAT	Governance Reform and Accountability Transformation Project
GSA	General Services Agency
HR	Human Resources
ICT	Information and Communication Technology
IFFs	Illicit Financial Flows
ILEA	International Law Enforcement Academy
LAA	Liberia Airport Authority
LACC	Liberia Anti-Corruption Commission
LACRA	Liberia Agriculture Commodity Regulatory Authority
LEC	Liberia Electricity Corporation
LISGIS	Liberia Institute of Statistics and Geo-Information Services
LRA	Liberia Revenue Authority
LRRRC	Liberia Refugee Repatriation and Resettlement Commission
LTA	Liberia Telecommunications Authority
LTC	Liberia Telecommunications Corporation
M&E	Monitoring and Evaluation
MCSS	Monrovia Consolidated School System
MFDP	Ministry of Finance and Development Planning
MID	Monitoring and Investigation Department
NASSCORP	National Social Security and Welfare Corporation

Acronym / Abbreviation	Meaning
NLA	National Lottery Authority
NOCAL	National Oil Company of Liberia
OHCHR	Office of the United Nations High Commissioner for Human Rights
PBF	Peacebuilding Fund
PMCS	Performance Management and Compliance System
PPCC	Public Procurement and Concessions Commission
PSIP	Public Sector Investment Program
Q3	Third Quarter
RM&PO	Resource Mobilization and Project Office
SAV	Social Accountability Volunteer
SOPs	Standard Operating Procedures
TAIEX	Technical Assistance and Information Exchange
UBA	United Bank for Africa
UMC	United Motor Company
UN	United Nations
UNDP	United Nations Development Programme
UNDP/PBF	United Nations Development Programme / Peacebuilding Fund

EXECUTIVE SUMMARY

During the third quarter of 2026, the Liberia Anti-Corruption Commission (LACC) continued to discharge its statutory responsibilities across corruption prevention and public education, monitoring and investigation, prosecution, asset declaration and verification, public engagement, administration, financial management, and resource mobilization. The Commission's leadership engaged national institutions, development partners, civil society, and communities to strengthen integrity systems and coordination across the anti-corruption framework. The commission welcomed it's Vice Chairperson who began his oversight responsibilities of the Education and Prevention department.

The Monitoring and Investigation Department (MID) reported 171 matters outstanding at the beginning of the quarter, 19 new matters registered, and seven investigations completed in September. It reported 183 outstanding matters at quarter-end. The Prosecution Department advanced pending litigation and reported two true bills in September, comprising an indictment and a re-indictment, alongside case reviews, arraignment-related proceedings, and continuing court processes.

Prevention activities included training 52 Social Accountability Volunteers (SAVs), of whom 47 had been deployed by September. The volunteers generated 17 leads during August and September concerning suspected accountability, procurement, and project-delivery issues. The Education and Prevention Department also concluded validation work on the Cooperative Development Agency's corruption risk assessment and commenced an assessment at the National Lottery Authority.

The Asset Declaration and Verification Unit processed 248 declarations and recorded 248 National Integrity Pledges. By September, 123 institutional organograms had been received for the national asset-declaration baseline, of which 98 had been validated. Hotline 5222 handled 299 calls. Administration supported procurement, workforce management, ICT modernization, facilities and logistics, and the receipt of ten vehicles in September. The commission purchased 10 fleets of vehicles to enhance its work. This was possible through funding support from the Government of Liberia.

The Resource Mobilization and Project Office advanced donor engagement, institutional capacity development, performance monitoring, and interdepartmental coordination. It completed the Second Quarter Work Plan Tracking and Evaluation Report, engaged on the EU Complementarity Project, coordinated preparations for regional training on asset recovery and illicit financial flows, and supported validation of investigative Standard Operating Procedures.

Quarterly performance at a glance

Area	Reported result
Investigations	19 new matters; 7 investigations completed; 183 outstanding at quarter-end
Prosecution	2 true bills reported in September
Asset declaration	248 declarations and 248 National Integrity Pledges
National baseline	123 organograms received; 98 validated; 25 not

	validated
Public service	299 Hotline 5222 calls handled
Community accountability	52 Social Accountability Volunteers (SAVs) trained; 47 deployed; 17 leads generated in August–September
Administration	10 vehicles received on 5 September
Performance monitoring	Second-quarter 2026 Work Plan Tracking and Evaluation Report completed

1. Reporting Framework and Methodology

This report consolidates submissions from the departments of Education and Prevention; Monitoring and Investigation; Prosecution; and Administration and Supervision. It summarizes reported outputs, institutional developments, constraints, and recommendations for July–September 2026.

2. OFFICE OF THE EXECUTIVE CHAIRPERSON: LEADERSHIP AND STAKEHOLDER ENGAGEMENT

2.1 Policy advocacy and institutional leadership

During the quarter, the Commission collaborated with the Witness Protection Agency and contributed to consultations on proposed amendments to the Witness Protection Act of 2021 and the Whistleblower Act of 2021. The Commission emphasized confidentiality, safeguards against retaliation, and protection for witnesses, whistleblowers, and victims.

In July, the Executive Chairperson Cllr. Alexandra K. Zoe launched CENTAL's 2025 State of Corruption Report and underscored evidence-based reform and collective responsibility. The Office also issued integrity and accountability messages encouraging public officials and citizens to support corruption prevention and reporting.

On 24 July, the Commission marked the transition of Hon. Arthur W. B. Fumbah to Vice Executive Chairperson. On August 28th, the LACC commemorated its 18th anniversary under the theme "LACC at 18: "*Reflecting on the Journey and Renewing the Commitment.*" The keynote address was delivered by the Minister of State for Presidential Affairs, Hon. Samuel A. Stevquoah who emphasized the need for the fight against corruption to move beyond investigations towards stronger prevention and accountability. The ceremony brought together several stakeholders from the public and private sectors, including high school students. During the ceremony, the Executive Chairperson presented "18 Years of the LACC: A Journey in Numbers," reviewing institutional milestones, challenges, and progress. She highlighted the Commission's journey, achievements, and challenges over nearly two decades.

2.2 Decentralized public education and social accountability

The Executive Chairperson on behalf of the Commission officially kicked off a nationwide public education campaign in July. She served as key facilitator in Gbarpolu and Grand Cape Mount Counties

in July. Participants included local officials, traditional and religious leaders, students, women's and youth groups, civil society, and other community stakeholders. The outreach emphasized the LACC mandate, corruption prevention, citizen participation, and reporting mechanisms.

The Executive Chairperson also served as a facilitator in a two-day social accountability and transparency training in Gbarnga, Bong County, in August, and Buchanan, Grand Bassa County, in September respectively. These activities supported effective engagements with County Council members, County Service Center personnel, and civil society organizations, covering accountability, public-service integrity, the Code of Conduct, asset-declaration obligations, and reporting mechanisms.

2.3 International cooperation and partner engagement

On the International front, the Executive Chairperson of the Liberia Anti-Corruption Commission (LACC), Cllr. Alexandra K. Zoe, participated in a two-day OHCHR Expert Meeting held in Addis Ababa, Ethiopia, from August 25–26, 2026. Convened in accordance with Human Rights Council Resolution 58/7, the high-level meeting brought together experts and representatives from anti-corruption agencies, human rights institutions, the United Nations, African Union bodies, civil society, and other key stakeholders to examine challenges and opportunities in asset recovery, return, and the effective management of repatriated funds.

A key highlight was the experience-sharing session featuring Cllr. Zoe alongside other leading anti-corruption and governance experts. The Executive Chairperson contributed Liberia's perspective and experiences to discussions on practices, challenges, and recommendations for strengthening international cooperation in the recovery and return of illicit assets.

Cllr. Zoe's participation underscores Liberia's continued commitment to international anti-corruption cooperation, asset recovery, accountability, and good governance, while reinforcing the LACC's role in regional and global conversations aimed at ensuring that recovered illicit resources ultimately contribute to the socio-economic development and well-being of citizens.

In September, the Commission engaged British Ambassador Paul Simister on potential cooperation and anti-corruption education in primary schools. Introductory discussions with the EU-funded Complementarity Budget Support Project considered possible support for asset verification, investigation and prosecution, legal sanctions, and resource mobilization.

The commission held engagement with the World Bank GREAT Project team to discuss the project implementation challenges, administrative capacity development, and corruption risk assessment. The World Bank-funded Governance Reform and Accountability Transformation (GREAT) Project is a US$30 million initiative being implemented in Liberia to strengthen public sector governance, improve service delivery, enhance transparency and accountability, and promote the digitalization of government systems.

The Liberia Anti-Corruption Commission (LACC) is a key beneficiary of the project, with US$3.1 million earmarked for interventions aimed at strengthening its institutional and operational capacities. The support focuses on the development and operationalization of an electronic Asset Declaration and Verification System (e-Declaration), strengthening institutional capacity for asset verification, and enhancing mechanisms for whistleblower and witness protection. The project is also expected to strengthen the Commission's technical capabilities through digital tools and capacity-building initiatives.

2.4 Youth leadership and civil society partnership

The Commission in collaboration with the NAYMOTE Partners for Democratic Development graduated its first group of 23 fellows under cohort one from a five-month Governance and Anti-Corruption Fellowship Program. The program exposed young professionals to ethical leadership and anti-corruption principles, with the objective of encouraging them to serve as anti-corruption ambassadors. The commission and NAYMOTE are currently collaborating to conclude the admission process for new applicants to cohort two of the program.

2.5 Digital modernization under the GREAT Project

Technical work progressed in July on the electronic asset-declaration form and initial registration and login functions. Preparations were made for user and civil society training on the Anti-Corruption Dashboard, while rollout planning, and coordination continued in September. Particular attention was given to the design and structure of the electronic declaration form, including the information fields and other requirements necessary to ensure that the system adequately captures the information contained in the existing asset declaration process.

The system is being developed to facilitate the electronic submission and management of asset declarations and to improve the efficiency, accessibility, and overall administration of the asset declaration process. Additionally, the Dashboard will provide an accessible platform for presenting and utilizing relevant anti-corruption data and information. The dashboard is expected to be launched during the first week in November 2026.

2.6 Asset declaration, public relations, service delivery and gender

2.6.1 Asset declaration and compliance

During the quarter, the commission received 83 declarations in July, 75 in August, and 90 in September, totaling 248. It also recorded 248 signed National Integrity Pledges. The commission continued receiving and filing signed and notarized declarations, maintaining compliance ledgers, and issuing reminders for entry, transfer, resignation, retirement, and exit declarations. Follow-up with heads of institutions and human-resource offices remained central to encouraging compliance.

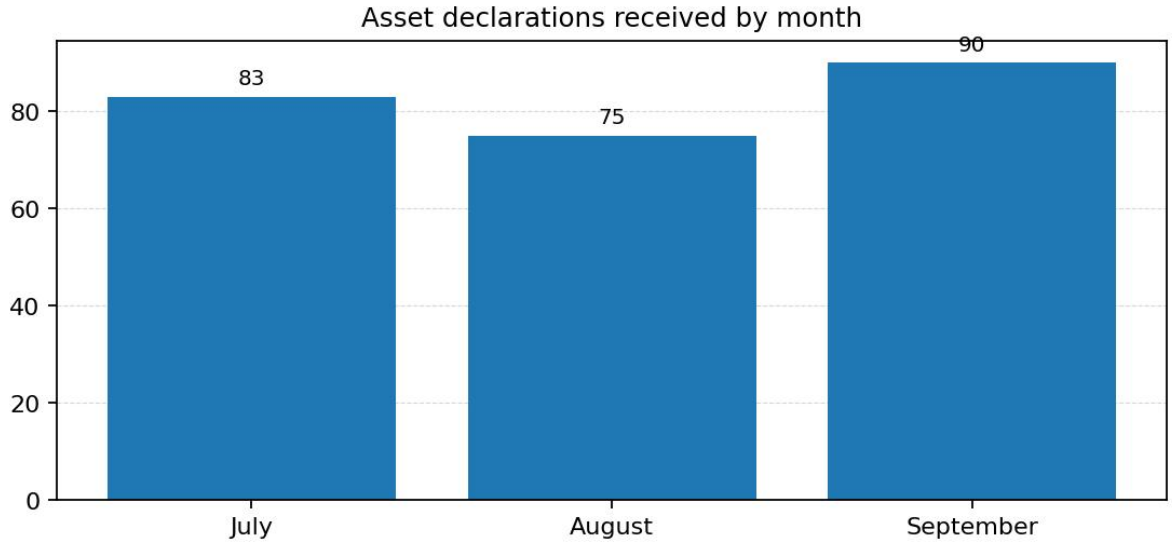


Figure 2. Monthly asset declarations received.

Monthly non-compliance snapshots recorded 206 officials in July, 246 in August, and 237 in September. July's breakdown comprised 126 Executive Branch officials, 10 from the Judiciary, 3 Senators, 14 House members, and 53 House administrative staff. August's breakdown comprised 147 Executive Branch officials, 29 from the Judiciary, 3 Senators, 14 House members, and 53 House administrative staff. September breakdown included 141 officials for Executive branch, 23 for Judiciary Branch, 3 for Liberian Senate, 14 House members, and 53 House administrative staff.

Consolidated Quarterly Performance Snapshot

Indicator	July	August	September	Quarter / position
Asset declarations received	83	75	90	248 received
National Integrity Pledges	83	75	90	248 signed
Officials reported non-compliant	206	246	237	Monthly snapshots; not summed

2.6.2 National baseline and records modernization

The Commission has completed the establishment of a National Asset Declaration Baseline with the objective to develop a comprehensive and reliable database of public officials legally required to declare their assets across the three branches of government. The initiative involves collecting and validating institutional organograms, identifying eligible declarants, and establishing accurate records to monitor compliance with asset declaration requirements. During the reported period, the commission Institutional organograms received increased from 120 in July to 122 in August and 123 in September. The commission validated all 123 organograms received. The report has been completed and will be published on the commission's official website and submitted to all MACs for implementation.

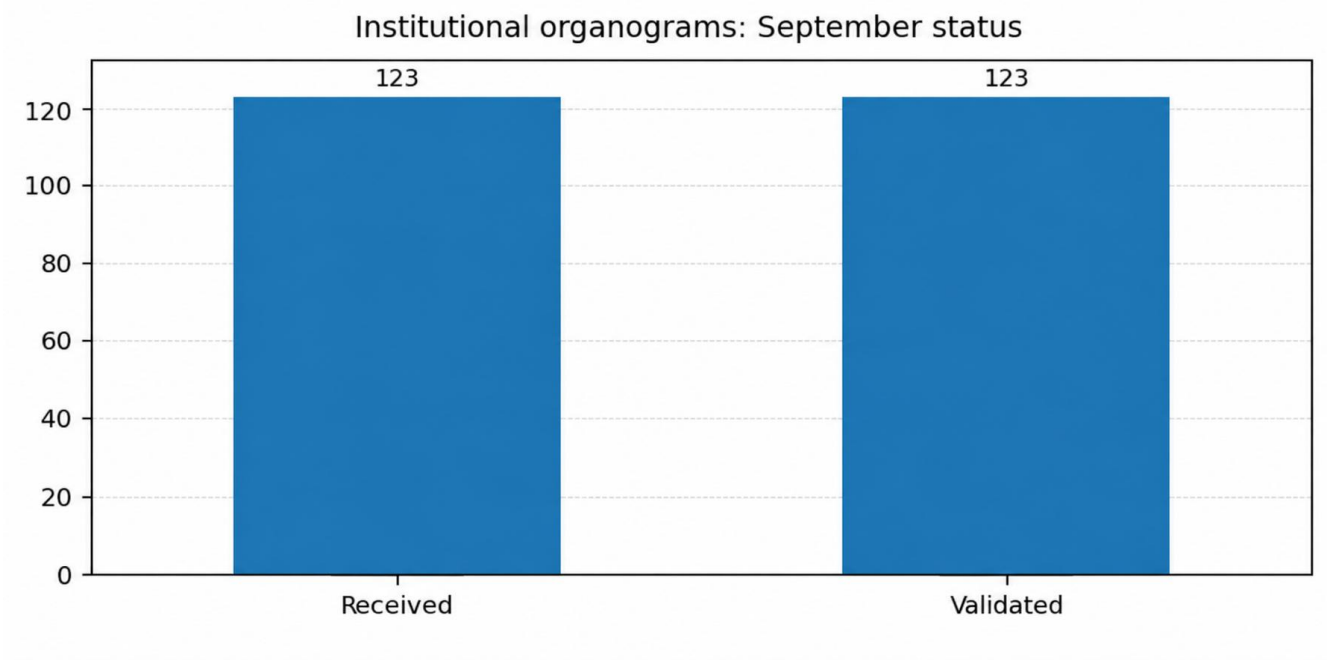


Figure 3. Organograms received and validated by September.

2.6.3 Verification of Asset Declaration

In keeping with Section 4.1(g) and Section 5.2(o) of the Amended and Restated LACC Act of 2022,and 10.1–10.3 of the National Code of Conduct of 2014, the Liberia Anti-Corruption Commission (LACC), through its Asset Declaration and Verification Unit, has established an Asset Verification Team responsible for examining and validating the accuracy, completeness, and authenticity of assets, income, liabilities, and financial interests declared by public officials. From January to June 2026, the team conducts physical inspections and cross-references declared information with official records, including property ownership, bank records, business interests, vehicle registrations, and other relevant financial information for 55 past and present public officials of government. This process helps identify inconsistencies, possible false declarations, unexplained wealth, and potential conflicts of interest.as amended provide. During the reporting period, the Verification Team advanced preliminary analysis and reporting which included the verification of income of its seven commissioners, thereby bringing the total asset declaration verified by the commission to 62 past and current officials.

2.6.4 Public Relations Unit

The Public Relations Unit is responsible for managing the Commission's communication, public information dissemination, media relations, and institutional visibility.The Unit plays a critical role in promoting transparency, strengthening public confidence, and enhancing citizens' understanding of the Commission's work. During the reporting period, the Public Relations Unit supported institutional messaging, media monitoring, event documentation, county outreach, and anti-corruption content. July activities included coverage of the CENTAL report launch, African Anti-Corruption Day, SAVs training, the nationwide education campaign, legislative consultations, and the Vice Executive Chairperson's induction. In August, the Unit reported seven public-information and social-media posts, developed prevention graphics and audiovisual products, documented the commission's Counties trainings, and supported billboard arrangements. The commission erected two billboards: one at the

Roberts International Airport (RIA), Margibi County and another one erected in sinkor 18th, street, Montserrado County.

2.6.5 Service Delivery Unit and Hotline 5222

The Unit serves as a central point for receiving public inquiries, complaints, feedback, and reports of suspected corruption, while facilitating their referral to the appropriate departments for action. As part of the Government of Liberia Compliance Management System reform efforts which requires all MACs to establish Service Delivery desk, the Service Delivery Unit was established to improve public access to its services, strengthen transparency, and enhance responsiveness to citizens' concerns. The initiative builds on the Commission's Service Delivery Charter, introduced in 2025, which outlines standards for providing efficient, accessible, and accountable services to the public. The Service Delivery Unit managed Hotline 5222 for Orange and MTN network, the official service-delivery email, complaint inventory, and referral documentation. The hotline recorded 103 calls in July, 101 in August, and 95 in September, a quarterly total of 299. The service delivery desk reported receiving 4 corruption related calls among the list 299 calls that were received. These corruption related calls have been referred to the relevant department. The rest of the other calls were unrelated.

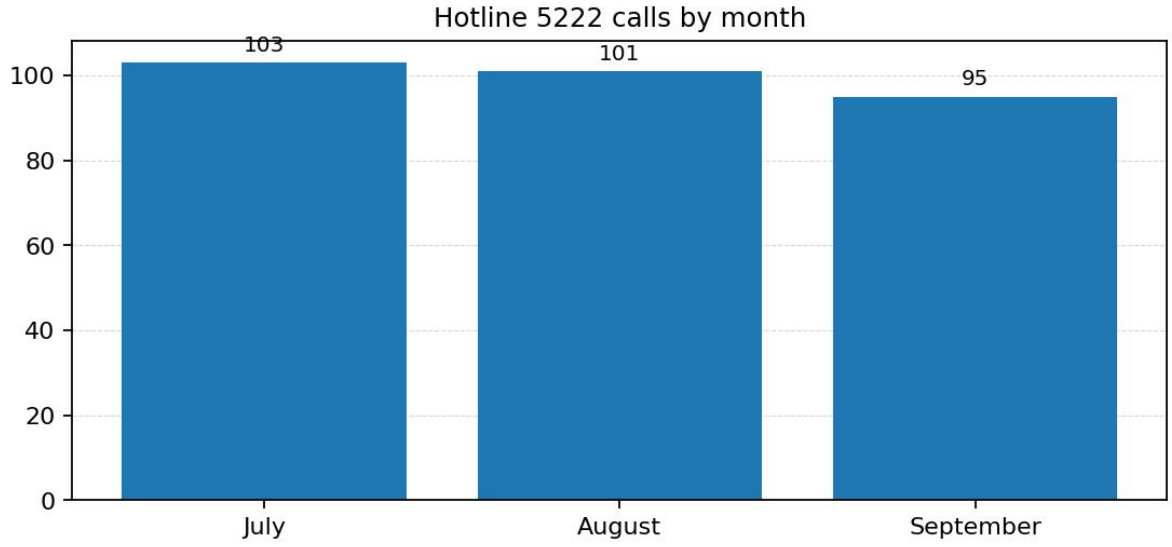


Figure 4. Calls handled by Hotline 5222.

2.6.6 Gender and Social Inclusion Unit (GSIU)

The GSIU was established as part of the Government of Liberia's broader initiative to mainstream gender equality and social inclusion across public institutions. The Unit contributes to strengthening institutional effectiveness, public confidence, and the Commission's commitment to fairness, transparency, and accountability. During the reporting period, work focused on reviewing staff policies, identifying gender-related issues, engaging with national gender-policy initiatives, preparing the basis for an LACC-specific gender policy, and planning participation in the 16 Days of Activism against Gender-Based Violence in November.

3. DEPARTMENT EDUCATION AND PREVENTION

3.1 Social Accountability Volunteer Programme

With support from the UNDP/Peacebuilding Fund initiative "Empowering Citizens and Communities to Foster Social Accountability and Transparency in Governance and Public Service Delivery, the commission recruited and trained 52 Social Accountability Volunteers in Ganta, Nimba County, under the theme "Strengthening Accountability through Community Reporting." Participants were drawn from electoral districts in Bong, Lofa, Nimba, and Grand Gedeh. Training covered public-resource and procurement monitoring, ethical conduct, community engagement, confidentiality, and safe reporting through LACC mechanisms, including the TALKAY App.

The commission executed contract with and deployed 47 volunteers in the four target counties. During August and September, the deployed volunteers generated 17 leads concerning suspected accountability, procurement, and project-delivery issues. The leads were reported across local governance and community infrastructure (10), health (4), education (2), and public financial management/social protection (1). The Monitoring and Investigation is conducting assessment into these leads and will conduct full scale investigation where possible.

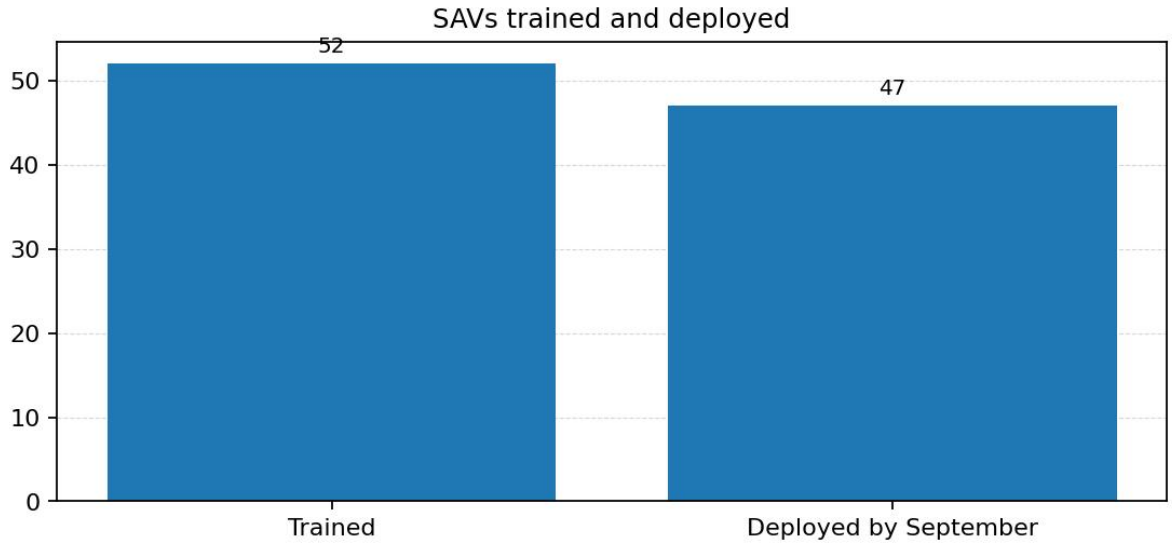


Figure 6. SAVs trained and reported as deployed by September.

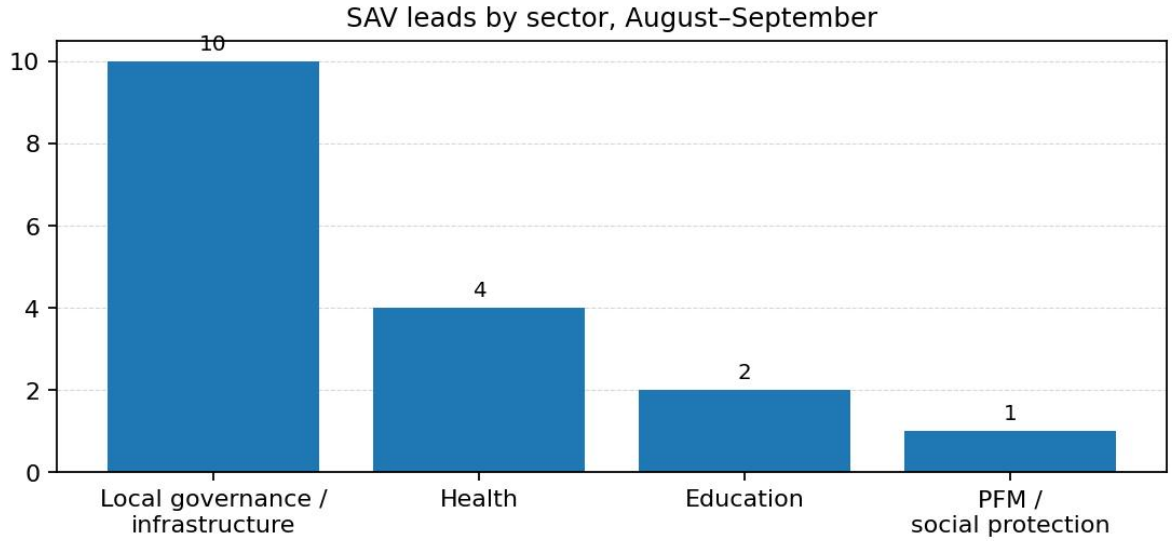


Figure 5. Sector distribution of the 17 leads generated by SAVs.

3.2 Nationwide Education and Community Outreach

On July 21st the nationwide public education campaign was launched in Gbarpolu County and continued in Grand Cape Mount County. Outreach brought together local officials, traditional and religious leaders, students, women and youth groups, civil society and other stakeholders. The activities emphasized the LACC mandate, corruption prevention, citizen participation and reporting mechanisms.

The campaign was held under the theme "Together Against Corruption: Empowering Citizens for a Transparent and Accountable Liberia." 281 participants attended in Gbarpolu County, while 161 in Grand Cape Mount, making the total of 442. The awareness focused on the causes and consequences of corruption, the proposed specialized anti-corruption court, asset declaration, whistleblower and witness protection, and citizens' reporting responsibilities.

3.3 Integrity and Anti-corruption Capacity Development

The commission organized a two-day training in Gbarnga, Bong County, on 18–19 August under the UNDP/Peacebuilding Fund-supported Social Accountability Project. The training strengthened the capacity of local governance actors and civil society stakeholders to promote integrity, transparency, accountability, social accountability, and citizen participation in public service delivery.The training brought together 60 County Service Center personnel, County Council members, CSOs, and CBOs from Bong, Lofa, Margibi, and Nimba. Participants included 22 women, 32 men, and 6 persons with disabilities. Topics included corruption drivers, internal controls, public-service ethics, asset declaration, fee transparency, conflicts of interest, responsible reporting, the National Code of Conduct, and whistleblower and witness protection.

As part of the Social Accountability Project, the LACC conducted a two-day anti-corruption training in Buchanan on August 8–9, 2026, aimed at strengthening local governance, promoting transparency and accountability, and enhancing citizen participation in public oversight. The training report was finalized and submitted in September 2026.

The training brought together 51 participants from Montserrado, Grand Bassa, and Rivercess Counties, comprising 24 women and 27 men, including three men living with disabilities. Key topics covered included the LACC's mandate and functions, corruption prevention, ethics and integrity in public service, asset declaration and verification, conflict of interest, whistleblower and witness protection, and the National Code of Conduct. Participants were also introduced to corruption reporting mechanisms, including Hotline 5222 and the TALKAY App, as well as the roles of County Service Centers and County Councils in promoting transparency, accountability, and citizen engagement at the local level.

The Commission also conducted street-level public awareness and engagement activities alongside its training programs in Gbarnga and Buchanan. In Gbarnga, the outreach targeted motorcyclists, marketers, street vendors, and other community residents, providing information on corruption prevention and the importance of public participation in the fight against corruption. Similarly, following the training in Buchanan, the team extended its outreach to Buchanan City and Harlandsville Township through community interactions, interviews, distribution of information materials, and dissemination of anti-corruption messages. These engagements aimed to increase public awareness, encourage citizens' participation, and strengthen community involvement in promoting transparency and accountability.

3.4 Institutional Corruption Risk assessment

During the reporting period, the commission completed the Institutional Corruption Risk Assessment for the Cooperative Development Agency. The assessment discovered vulnerability in the procurement system, including inadequate procurement records and absence of procurement performance reporting; and weak Asset Management, Accordingly, the commission worked with the CDA and developed a mitigation strategy and implementation plan to address the risks identified. The commission monitoring the implementation of the risk mitigation plan to ensure that the CDA implements all the required recommendations. The Risk Assessment forms an integral part of the LACC corruption prevention efforts gear towards identifying governance weaknesses, corruption vulnerabilities, internal control deficiencies, and operational risks that may undermine institution's effectiveness, accountability, and delivery of its statutory mandate.

In September, the Department commenced a second assessment at the National Lottery Authority, completing an introductory briefing and in-person interviews.

3.5 Oversight by the Vice Executive Chairperson

Hon. Arthur W. B. Fumbah assumed the office of the Vice Chairperson in July providing oversight of the commission's Education and Prevention department. Since assuming office, the Vice Chairperson supervised the CDA risk-assessment validation, led the implementation of public-education programs, reviewed the department's work plan, facilitated meetings, held engagements with MFDP and PPCC, and coordinated the LACC 18th anniversary activities. The Vice Chairperson also participated in budget formulation, recruitment, International Anti-Corruption Day preparations, decentralization discussions, and OHCHR and EU complementarity engagements.

4. DEPARTMENT MONITORING AND INVESTIGATION (MID)

4.1 Case Assessment and Authorization

Pursuant to Section 6.2 of the Amended and Restated LACC Act of 2022, the Monitoring and Investigation Department monitors suspicious acts of corruption, investigate allegations involving individuals, institutions, and other entities to determine whether probable cause exists, and submit investigative reports to the Executive Chairperson and the Department of Prosecution. MID registered 13 matters in July, including complaints, referrals, and General Auditing Commission's audit reports. During the reporting period, the Body of Commissioners reviewed and approved five assessments reports for full scale investigation as presented by the department. These investigations concerned the Liberia Airport Authority; GAC audit report covering the RIA Road project road-construction allegation involving former Ministry of Public Works officials for the period April 1, 2021 to Apr. 30, 2023: alleged corruption involving the Grand Bassa County Administration: which emanated from the GAC Audit report for the period July 1, 2018 to Dec. 31, 2023: alleged revenue diversion at Loguatuo border in Nimba County; and an alleged US$116 million-plus Roberts International Airport road project.

MID registered 3 further matters in August and 3 in September, bringing the quarterly total to 19 new matters. The Department reported 171 outstanding matters at the start of the quarter, 7 investigations completed in September, and 183 matters outstanding at quarter-end.

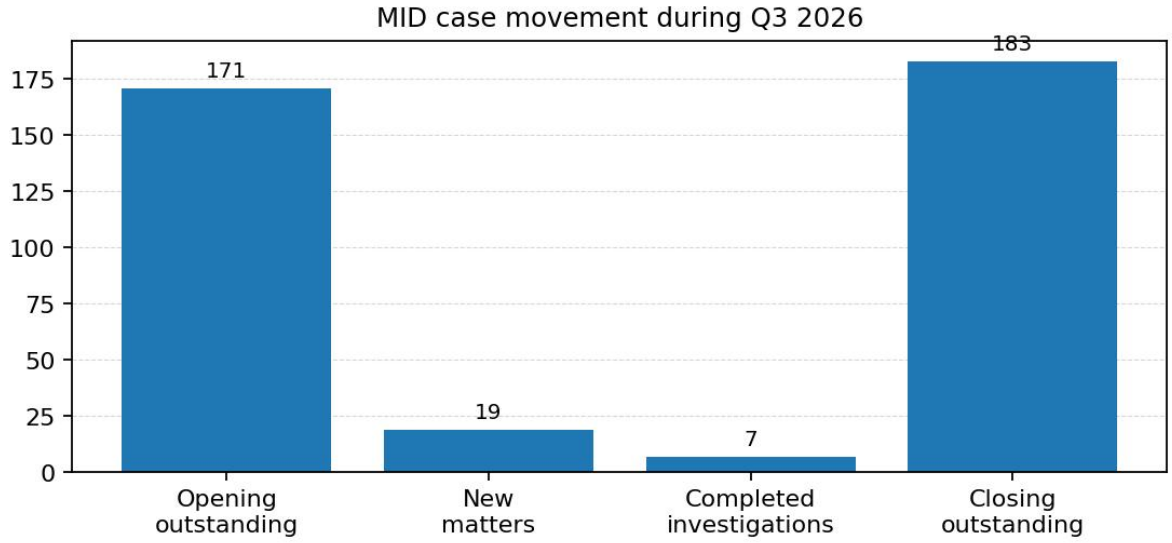


Figure 1. MID case movement as reported for Q3 2026.

4.2 Training and validation of the Amended SOP and Investigative Procedures of the Commission

The Deputy Chief for Investigation participated in financial-crimes and anti-corruption investigative training in Botswana. Also, on July 31st the department held an internal learning session on interview techniques, money laundering, and cybercrime, drawing on training from the EFCC Academy in Abuja.

On 18 September, the commission through its MID organized a workshop at FIA headquarters to validate the commission's amended Standard Operating and investigative Procedures. The exercise focused on updating investigative procedures to address operational gaps, improve investigative effectiveness, strengthen institutional coordination, and ensure that investigations adequately support

the Commission's mandate under the Amended and Restated LACC Act of 2022. The amended SOP included “rules for the conduct of investigation of Persons of Interest. Participating institutions included the Ministry of Justice, Liberia National Police, Witness-Protection Agency representatives, Financial Intelligence Agency (FIA), and other stakeholders. Once finalized, the SOPs will provide a common operational basis for investigations which will be published in keeping with section 10.5 of the commission’s amended Act.

5. PROSECUTION DEPARTMENT

5.1 Review of Investigative Reports and Coordination with MID

In an effort to improve collaboration, and narrow down turn around time for the completion of investigation, the commission has reinforced joint investigations between the departments of prosecution and MID. During the period under review, Lawyers from the Prosecution department form part of investigations that were conducted by the MID, providing legal guidance for implementation of the investigative procedures while also taking into consideration the rights of persons of interest. The result of this collaboration enabled the Prosecution team to evaluate the MID reports and prepare legal opinions to inform BOC decisions in a short period of time. The departments also jointly reviewed completed reports to facilitate a shared understanding of the findings and encouraged open dialogue between the two departments.

5.2 Indictments and True Bills

During the period under review, the Commission undertook several prosecutorial assignments, including the preparation of two proposed indictments involving former officials of the National Insurance Company of Liberia (NICOL) and the Ministry of Commerce and Industry. The Commission also secured a true-bill re-indictment against Rustolyn Suacoco Dennis, former President and Chief Executive Officer and Richmond Jallah, former Comptroller of the National Oil Company of Liberia (NOCAL), in connection with alleged procurement and financial irregularities during her tenure.

The initial indictment against Dennis and her co-defendant, Richman Jallah, had previously been dismissed by Criminal Court “C”, presided over by Judge Ousman F. Feika, on procedural grounds. The Court determined that the prosecution had failed to commence trial within the statutory period prescribed by Liberia's Criminal Procedure Law, following the passage of two successive court terms without sufficient prosecutorial progress. The dismissal was therefore based on procedural considerations rather than a determination of the substantive allegations.

During September 2026, the Commission continued to advance several pending criminal matters through arraignment-related applications, and other necessary judicial processes, securing favorable rulings in the disposition of pretrial motions. These matters involved former officials of NOCAL, the Monrovia Consolidated School System (MCSS), the Gbarpolu Yellow Machine case, and the Bureau of State Enterprises (BSE), as well as cases involving the Liberia Institute of Statistics and Geo-Information Services (LISGIS), the Liberia Refugee Repatriation and Resettlement Commission (LRRRC), and NCCRM. These efforts formed part of the Commission's broader commitment to advancing corruption-related prosecutions and strengthening accountability in public institutions.

5.3 Major Litigation and Procedural Developments

In LACC v. Patrick Worzie before the 13th Judicial Circuit Court, LRRRC (2), the commission filed a request for assignment in Kakata in August. A defense motion to dismiss was denied after hearing on 16 September. Trial, initially assigned for 18 September, was deferred due to defense counsel's absence. On 22 September, defense counsel filed a petition for a writ of certiorari before the Justice in Chambers. A stay order was issued, and the parties were cited to a conference on 5 October 2026. The conference affirmed the ruling of the lower court and ordered the matter proceeded with. However, the court closed for its July term which prevented the matter from being tried. The commission is thereby working with the court to have the matter assigned and tried during its November term of court.

In the Gbarpolu Yellow Machine case, defense counsel filed a motion to dismiss the indictment before the 16th Judicial Circuit Court. The matter was heard on 23 September with a favorable ruling in favor of the commission. Similarly, the matter will be assigned for full trial in the November term of court. In the FIA/Samuel Tweah et al. matter, the commission monitored jury-tampering allegations arising after trial in the reported US$6.2 million case.

In the Enree Bee Neeplo appeal, the Supreme Court on 27 August upheld the lower court's ruling but modified the restitution component from US$200,000 to a US$10,000 fine, with a reported ten-year imprisonment consequence for nonpayment. The commission also followed up on the Bureau of State Enterprise (BSE), National Coordination Center for Response Mechanism (NCCRM), Liberia Institute for Statistics and Geo-Information System (LISGIS), Monrovia Consolidated School System (MCSS), and Liberia Refugee Repatriation and Rehabilitation Commission (LRRRC) and Lofa County University matters, including request for court assignments, status updates, and filings of legal brief before the supreme court.

5.4 Legal opinions, reporting and professional development

From 27 July to 1 August, the Prosecution Program Manager attended International Law Enforcement Academy training in Botswana on Asset Recovery and human trafficking. From 3–6 August, the Department attended the Ministry of Justice Quarterly Prosecutors' Workshop in Ganta. In August, Cllr. E. Boakai Harvey facilitated a staff session on Liberia's anti-money-laundering and terrorist-financing laws. The commission secured an African Union Advisory Board against Corruption commitment in July to fund regional training on asset recovery and illicit financial flows in Liberia in October.

6. DEPARTMENT OF ADMINISTRATION AND SUPERVISION

Pursuant to Section 6.3.of the Amended and Restated LACC Act of 2022, the Department provides administrative and operational oversight of the Commission, ensuring the effective management of personnel, logistics, institutional assets, and other resources necessary for the implementation of the Commission's mandate.

6.1 Procurement

Pursuant to Section 29 of the Amended and Restated Public Procurement and Concessions Act of 2010, which establishes Procurement Units within public institutions, the Procurement Unit is responsible for coordinating and managing the procurement of goods, works, and services required for the effective functioning of the Commission. The unit convened procurement committee engagements, prepared requests for quotation, evaluated offers, processed working with the PPCC purchase orders, and

coordinated with PPCC through the electronic procurement platform. During the period under review,the unit performed several procurement functions with a key accomplishment being the purchase of 12 vehicles from United Motors to improve the fleet of the commission. The funding for the purchases came from the Government of Liberia.

6.2 Human resources

Human Resources managed staffing welfare including staff movements, leave, personnel-file reviews, recruitment, health-insurance negotiations and staff development. The commission ended the quarter with 88 staff. The Unit completed a draft mid-year staff performance review, completed personnel-file checks, automated payslip preparation, and reported 98.3% completeness of personnel files. It also worked with the Civil Service Agency on position alignment.

6.3 ICT, Assets and Logistics

The Information and Communication Technology (ICT) Unit of the Liberia Anti-Corruption Commission (LACC) is responsible for managing, maintaining, and strengthening the Commission's information technology infrastructure and digital systems to support efficient institutional operations, information management, communication, and service delivery. The Unit plays a critical role in promoting digital transformation, strengthening information security, and ensuring the availability, reliability, and effective utilization of technological resources across the Commission.

During the reporting period, the unit provided desktop and network support, supported equipment procurement, contributed to digital modernization, prepared for basic ICT training, maintained internet services, supported equipment specifications, and reassigned available laptops.

The Asset Management Unit supported acquisition, safeguarding, maintenance, and distribution of property and consumables, as well as continuity of security, electricity, and water.

The Logistics Unit supported biometric attendance and assessed the Old Plan, Rehab, Airfield, and Vamoma buildings as potential office premises, submitting findings and supporting follow-up visits.

6.4 Transport and fleet

On 5 September, the Transport Commission received 10 vehicles from United Motor Company: three Toyota Land Cruiser SUV 76 vehicles, two Fortuners, two Urban Cruisers, two Starlet Cross models, and one Toyota Hiace bus. The Unit coordinated General Services Agency (GSA) coding for all ten vehicles and continued servicing schedules, operating logs, fuel monitoring, and official vehicle assignments all vehicles of the commission. These vehicles were assigned to staff working across various departments and units of the commission.

7. FINANCE UNIT

The Finance Unit of the Liberia Anti-Corruption Commission (LACC) is responsible for managing and coordinating the Commission's financial operations, ensuring sound financial management, accountability, transparency, and compliance with applicable public financial management laws, regulations, and procedures.

7.1 Quarterly disbursement and operational support

During the quarter, the commission received its quarterly disbursement from the Ministry of Finance and Development Planning and processed transactions supporting administrative, operational, and program activities. Reported payment areas included salaries, utilities, security services, insurance,

office supplies, asset management, facility maintenance, public-awareness activities, and operational travel.

7.2 Budget preparation

In August, the commission completed and submitted the proposed FY2027 budget to MFDP for review. This was a key planning deliverable alongside third- and fourth-quarter allotment requests. Timely processing of salaries, vendor payments, statutory obligations, operating supplies, and field-related travel supported ongoing operations.

8. INTERNAL AUDIT

Pursuant to Section 274 of the Regulations under the Restated and Amended Public Financial Management (PFM) Act, the Internal Audit Unit is mandated, among other responsibilities, to provide independent and objective assurance on the adequacy and effectiveness of the Commission's accounting systems, internal controls, risk management framework, and governance processes. The Unit is also responsible for assessing institutional compliance with applicable public financial management laws, regulations, policies, and procedures, thereby promoting transparency, accountability, and sound financial management.

In furtherance of its commitment to strengthening institutional accountability, regulatory compliance, and internal oversight, the Commission recruited two internal audit professionals in June: an Internal Audit Manager and an Internal Audit Consultant. This initiative represents a significant step toward enhancing the Commission's internal audit capacity, strengthening financial oversight, and ensuring adherence to statutory requirements and established internal policies and procedures. It also underscores the Commission's continued commitment to fulfilling its obligations under Liberia's Public Financial Management Act of 2009, as amended, and its accompanying Regulations, particularly Part VIII, Section 273. The unit also conducted several internal review of various documents and provided relevant recommendations to the commission's leadership.

9. RESOURCE MOBILIZATION AND PROJECT OFFICE

The commission through its Resource Mobilization and Project Office advanced donor coordination, resource mobilization, project development, monitoring and evaluation, and institutional capacity-building. It participated in a joint review of the LACC component of the EU Complementarity Project to assess proposed interventions against the Commission's priorities and operational needs.

The Office completed and shared the tracking and evaluation report for the Commission 2026 workplan. The assessment documented implementation progress, achievements, outstanding activities, and challenges, providing a basis for management decisions and corrective action.

The Office coordinated with African Union Advisory Board against Corruption (AUABC) on preparations for the Regional Training on Asset Recovery and Illicit Financial Flows, supported MID during validation of investigative Standard Operating Procedures (SOPs), and continued engagement with MFDP on proposed Public Sector Investment Plan financing for decentralization. It also represented the Commission at the AAID meeting and collaborated with the Governance Commission on piloting the National Integrity Index.

10 INSTITUTIONAL CONSTRAINTS AND RISKS

10.1 Investigative workload and evidence constraints

MID reported 183 outstanding matters at quarter-end. The caseload and dependence on documentary evidence from other institutions reinforce the need for case prioritization, timely inter-agency information-sharing, and adequate investigative capacity.

10.2 Prosecutorial capacity and litigation delays

Lack of a specialized court, pending motions, non-appearances, procedural stays, and staffing constraints affected the pace of trial progression. Continued coordination between investigation and prosecution, as well as efforts to recruit additional contract lawyers, remain important.

10.3 Asset-declaration compliance and verification

The commission completed the quarter with a record 237 officials as non-compliant. Institution-by-institution follow-up, publication of the national baseline, enhance sensitization exercise for non compliant public officials and employees of government validation report remain important to strengthening compliance and accountability.

10.4 Operational systems, equipment and logistics

Operational requirements continued in ICT equipment and service continuity, communication tools, secure records storage, facilities, fleet monitoring, and financing. Although progress was reported in vehicle acquisition, personnel-file completeness, digital modernization, and procurement, sustained investment and asset management are needed.

10.5 Complaint handling and feedback

The Service Delivery Unit identified limited caller identification, inadequate secure storage for confidential records, and insufficient feedback on referred cases as constraints. Some hotline calls concerned matters outside LACC's mandate, indicating the value of continued public education on appropriate reporting channels.

11. Recommendations

Based on the quarterly review, the Commission respectfully submits the following recommendations for consideration:

1. Support investigation and prosecution capacity through increased budgetary allotment
2. Reinforce asset-declaration compliance and verification across all branches of government institutions.
3. Impose sanctions for non compliant officials and employees of government in keeping with the national Code of Conduct for public officials.
4. Support decentralization by facilitating the creating of LACC regional offices or equivalent service points to expand anti-corruption education, complaint reporting, and investigative access across Liberia.
5. Support digital modernization of asset declaration, complaint management, case tracking, records management, and investigative systems to improve efficiency, transparency, and accountability.

12. Conclusion

The third quarter of 2026 reflected continued activity across the LACC's prevention, enforcement, and institutional-support mandates. Reported results included 19 new matters registered by MID, seven investigations completed, two true bills reported in September, 248 asset declarations processed, 248 National Integrity Pledges recorded, 299 hotline calls handled, and 47 SAVs deployed, generating 17 leads during August and September.

The Commission also advanced institutional corruption risk assessment, public education, legal coordination, digital modernization, procurement, human-resource systems, and engagement with national and international partners. At the same time, the reporting period highlighted ongoing pressures associated with investigative caseload, litigation delays, asset-declaration non-compliance, operational systems, and data consistency.

In the next quarter, the Commission focus will center around sustaining prevention and enforcement activities while advancing verification, strengthening investigative and prosecutorial capacity, improving service-delivery systems, and pursuing resources for decentralization and digital modernization.

The Commission respectfully submits this report to the Office of the President for information and consideration.

----------The End----------