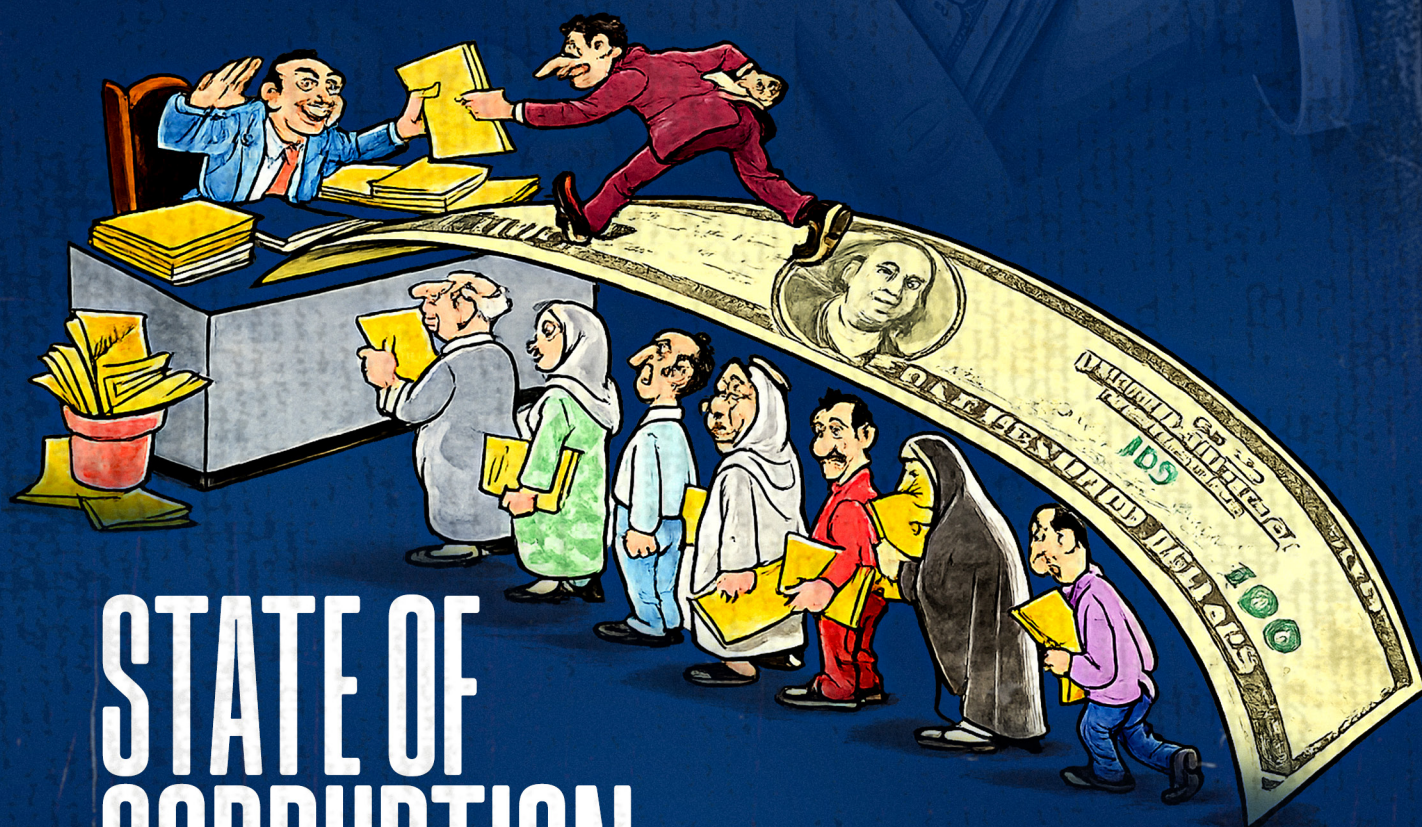




TRANSPARENCY
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STATE OF CORRUPTION

REPORT (SCORE) 2025 LIBERIA

Assessing Corruption,
Accountability, and
Governance in Liberia

Building a Corruption-Free Liberia

- INSTITUTIONAL PERFORMANCE
- ACCOUNTABILITY AND ENFORCEMENT
- CITIZEN'S PERCEPTIONS
- INTEGRITY AND REFORMS

MONROVIA, LIBERIA
JULY 2026

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

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

Websites: www.cental.org.lr and www.cct.cental.org.lr

Social Media: www.facebook.com/tiliberia

Authors: Gerald D. Yeakula, Chejuah Rogget Chea and Anderson D. Miamen

Contributors: John M. Sando, Andrew D. Johnson, Torwon F. Gensee, Williamson G. Wehyee, Siafa S. Kamara and Roger Hinnah.

Data Collectors: Richard T. Carr, Roland Eric Doelu, Agatha Toe, Oliver P. Tartieh, Frank S. Tarr, Benjamin E. Wright, Markersa R. Woyah, Boyerence J. Johnson, J. Josiah Yarkay, Roosevelt Sackor, Shania N. Chea, Kelvin Kaikai, Yorngor B. Harvey, Evelyn Faith Smith, Rose B. Ansah, Augustina L. Appleton, Delphine B. Wiah, Joseph N. Mombo, Abel T. Gaye, and Richard Thomas Carr II.

Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as at December 2025. Nevertheless, CENTAL cannot accept responsibility for the consequences of its use for other purposes or in other contexts.

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This publication was produced with financial support from the Swedish International Development Cooperation Agency (SIDA) through the Embassy of Sweden near Monrovia. Its contents are the sole responsibility of CENTAL and do not necessarily reflect the views of SIDA.



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INTRODUCTION

Corruption in Liberia remains a deeply entrenched challenge that undermines governance, public trust, and equitable development. It siphons resources intended for critical national priorities, weakens the capacity of public institutions, and inhibits the delivery of essential services to citizens across the country. Despite decades of anti-corruption rhetoric, policy reform, and institutional investment, the issue continues to pose a fundamental obstacle to Liberia's governance and development aspirations as well as international obligations related to rule of law, human rights, democracy, and anti-corruption.

The Government of Liberia, under President Joseph Nyuma Boakai Sr., has committed to prioritizing anti-corruption, rule of law, and good governance, as core pillars of its ARREST Agenda for Inclusive Development. Institutions including the Liberia Anti-Corruption Commission (LACC), General Auditing Commission (GAC), Financial Intelligence Agency (FIA), Liberia Extractive Industries Transparency Initiative (LEITI), and Public Procurement and Concessions Commission (PPCC) play central roles in safeguarding public integrity, detecting financial misconduct, and promoting accountability. The Assets Recovery and Property Retrieval Task Force (AREPT), reconstituted in March 2025 through Executive Order No. 145, added a dedicated asset recovery mechanism to this institutional landscape. Appointments to the Witness Protection Agency (WPA), for the first time since its establishment in 2021, are critical to the operationalization of the agency charged with protecting witnesses of corruption and other crimes.

The 2025 State of Corruption Report (SCORE) builds on the analytical framework established by CENTAL's annual SCORE series, which has tracked Liberia's anti-corruption landscape since 2021. The 2025 edition covers the calendar year (January to December 2025), capturing institutional developments, enforcement actions and gaps, citizens' perceptions, and civil society engagement during a period of continuing, but uneven reform.

The findings of this report are intended to support policymakers, anti-corruption bodies, civil society organizations, the media, citizens, the private sector, and international partners in their collective efforts to end impunity for corruption in Liberia and across different sectors, institutions and processes. By providing an evidence-based assessment of institutional performance, enforcement trends and gaps, and citizen experience, the report aims to inform holistic institutional reform, enhance public demand for accountability, and strengthen Liberia's anti-corruption architecture. It contributes to the broader governance discourse by demonstrating how targeted strategies, when adequately resourced and consistently applied, can drive systemic change and restore public trust.

EXECUTIVE SUMMARY

Corruption remains a deeply entrenched challenge in Liberia, undermining public service delivery, institutional trust, and equitable development. The 2025 State of Corruption Report (SCORE) provides a comprehensive assessment of Liberia's anti-corruption landscape during the calendar year 2025, drawing on a mixed-methods approach that includes a nationwide citizen survey, qualitative key informant interviews with integrity institutions, desk review of institutional reports and policy documents, and systematic media monitoring. The report reflects a period of uneven progress — one in which meaningful institutional advances coexisted with persistent gaps in enforcement, selective accountability, underfunding of integrity institutions, and mounting concerns about the even-handed application of anti-corruption commitments.

Survey data for 2025 shows a continued, modest decline in the proportion of citizens who perceive corruption as high in Liberia, continuing a trend first recorded in the 2024 SCORE. Citizens' perception of the government's commitment to fighting corruption showed marginal improvement, though a majority of respondents continue to rate this commitment as low or moderate. Police, medical services, and court services remained the top three public services perceived as most prone to corruption. The proportion of respondents reporting that they paid a bribe continued its downward trend. Confidence in integrity institutions and civil society organizations remained lower than confidence in religious institutions and the media, reflecting persistent public skepticism about the effectiveness of formal accountability mechanisms.

On the institutional front, the reporting period saw notable developments across several sectors. The General Auditing Commission (GAC) issued a series of significant audit reports in 2025, revealing systemic irregularities in public financial management across multiple institutions, including the National Port Authority, the Liberia Electricity Corporation, the Forestry Development Authority, and the Government of Liberia Consolidated Funds Account. Only 37 percent of audit recommendations across 62 audited entities were reportedly implemented, with four entities recording zero implementation. The Liberia Anti-Corruption Commission (LACC) reported receiving 44 cases against a target of 16, completing 27 investigations, and securing 12 indictments and 3 convictions. Notable convictions included the LISGIS and the Planned Parenthood Association of Liberia (PPAL) cases, while the Liberia Petroleum Refining Company (LPRC) secured a historic conviction of nine former employees for petroleum theft, with joint restitution ordered of USD \$941,895.

The Assets Recovery and Property Retrieval Task Force (AREPT) was reconstituted through executive order number 145, with a leaner five-member structure in March 2025, following the expiration of Executive Order No. 126. Operating under a renewed mandate,

AREPT reportedly opened 28 investigations and secured indictments in November 2025 against over 40 former officials of the immediate past CDC-led government. The Saudi Rice misappropriation case saw a dozen defendants turn themselves in to Criminal Court 'C', though proceedings were subsequently slowed by a Supreme Court stay order. Following 46 days of trial, the high-profile corruption case against former Finance Minister, Samuel D. Tweah Jr. and co-defendants concluded in a mixed verdict with Tweah and Co-Defendant Cooper acquitted on all charges. while co-defendants Nyanti Tuan and Jefferson Karmoh were convicted. The acquittals subsequently triggered a jury-tampering investigation at Criminal Court 'C' following affidavits from three jurors alleging misconduct, including unauthorized phone use during sequestration and an undisclosed personal relationship between the jury forelady and the Solicitor General; the Supreme Court ordered that the inquiry proceed in open court, and as of this writing no determination had been made on whether the irregularities affected the verdict. . The case against National Oil Company of Liberia (NOCAL) CEO Rustonlyn Suacoco Dennis, who was indicted in July 2025 on charges of economic sabotage and procurement violations, was dismissed by Criminal Court 'C' in March 2026 on statutory period grounds, with the dismissal issued without prejudice to the state.

Asset declaration compliance improved significantly during the reporting period, with the LACC reporting 91 percent compliance across the three branches of government, reflecting the impacts of anti-corruption advocacy and escalating enforcement action by the Executive, including the suspension and reported salary-blocking of over 400 non-compliant officials. The Civil Service Agency (CSA) reported formally integrating 3,406 long-serving volunteer workers onto the national payroll, operationalizing the computerized Civil Service Testing Center, and advancing payroll integrity measures. The Witness Protection Agency, established by law in 2021, took a significant step toward operationalization in October 2025, with the vetting and appointment of its first Executive Director and Deputy Executive Director respectively.

Also, LACC reported that all Justices of the Supreme Court have declared their assets, with a significant number of Circuit Judges and other judicial officials doing likewise. For the first time since returning to postwar constitutional democracy in 2006, the General Auditing reported the completion of a system audit of the legislature, in preparation for subsequent financial and other forms of audit. Why not an end in itself, it signals a positive trend in legislative accountability.

Civil society engagement remained active throughout the reporting period. CENTAL and its partners raised concerns about selective accountability — including in the Dorr Cooper academic fraud case and the CBL Governor's settlement — called for the withdrawal of proposed amendments to the Local Government Act of 2018 that would have rolled back County Council powers, released research findings on local governance and County Social Development Fund implementation, and advocated consistently for stronger and

impartial enforcement of asset declaration requirements, adequate funding for integrity institutions, and the establishment of a specialized anti-corruption court. The Public Accounts Committee raised pointed questions about the administration's use of confidential financial settlements to resolve governance disputes.

Despite these developments, several systemic challenges persisted. Key integrity institutions remained underfunded and operationally constrained by delayed budget disbursements. Judicial bottlenecks — including congested court dockets and the absence of a specialized anti-corruption court — continued to prolong time-to-disposition in corruption cases and weaken deterrence. Corruption reporting by citizens remained low, with the primary reason cited being the belief that no action would be taken. Access to anti-corruption services, digital reporting tools, and civic engagement opportunities remained uneven, with rural populations continuing to be underserved.

Liberia stands at a critical juncture. The institutional architecture for fighting corruption continues to develop, but the gap between framework and practice — between policy commitment and consistent enforcement — remains the defining challenge. Closing that gap requires sustained executive (Presidential), legislative and judicial willpowers, adequate and timely funding for integrity institutions, impartial investigation and prosecution, regardless of political affiliation, transparent and robust process related to dropping cases against persons accused of corruption, and genuine engagement of citizens, civil society, media and other partners in accountability.

KEY FINDINGS

- **Fewer Liberians rate corruption as high, but nearly all still consider it a serious problem.** Fifty-nine percent of respondents rated corruption as high in 2025 — a 24-percentage-point drop from 83 percent in 2024, itself down from 90 percent in 2021, 2022, and 2023. However, 35 percent rated corruption as moderate and only 6 percent as low. When "high" and "moderate" are combined, 94 percent of respondents in 2025 still consider corruption a serious problem — compared to 97 percent in 2024, a real change of only 3 percentage points. Of the 24-point decline in the "high" rating, 21 points shifted to "moderate" and only 3 to "low," indicating that the decline is better read as a moderation in how severely Liberians rate corruption than as evidence that concern about corruption has meaningfully eased.
- **Concern about public service corruption deepened in 2025.** Police services remained the most corruption-prone public service, cited by 75 percent of respondents in 2025 — up from 71 percent in 2024. Medical services followed at 57 percent, up from 46 percent in 2024. Court services were identified by 36 percent of respondents, up from 26 percent in 2024, while educational services rose to 35 percent from 24 percent and transportation services were cited by 22 percent, up from 13 percent in 2024 — the largest proportional increase of any service category in this list, a significant rise from 13 percent the previous year. Notably, all five top-ranked services recorded increases from 2024, suggesting that while overall corruption perception declined, citizens' concern about frontline service integrity deepened rather than eased.
- **Citizens' perception of government's anti-corruption commitment improved, markedly.** Twenty-seven percent of respondents rated the government's commitment as high in 2025, up from 20 percent in 2024 and 12 percent in 2023. The share rating commitment as low fell sharply from 48 percent in 2024 to 25 percent in 2025, while 37 percent rated it as moderate. Among those who rated commitment as high, 33 percent cited visible efforts being made, 22 percent cited investigations of corrupt officials, and 14 percent cited the President's public statements on corruption.
- **Institutional confidence declined across the board.** The media remained the most trusted institution at 42 percent, down from 50 percent in 2024. Civil society held relatively steady at 37 percent, down from 39 percent in 2024. Meanwhile, religious institutions fell sharply from 53 percent in 2024 to 33 percent in 2025. Among the three branches of government, the Executive retained the highest confidence at 31 percent, down four percentage points from 35 percent in 2024. The Judiciary declined from 33 percent to 16 percent — a 17-percentage-point drop — and the Legislature remained the least trusted branch at 12 percent, down

from 22 percent. Public integrity institutions fell from 45 percent in 2024 to 28 percent in 2025, continuing a multi-year downward trend.

- **Witnesses of corruption rose sharply after two years of decline.** Sixty-seven percent of respondents said they witnessed corruption in 2025 — a 10-percentage-point increase from 57 percent in 2024, reversing the declining trend observed between 2023 and 2024. Among forms witnessed, bribery remained the most cited at 49 percent, stabilizing after a steep decline from 77 percent in 2023 to 50 percent in 2024. Abuse of office was the second most witnessed form at 27 percent, followed by favoritism at 20 percent, misuse of public funds at 18 percent, and extortion at 17 percent. Sextortion was cited by 7 percent of respondents, up from 3 percent in 2024.
- **Bribery reversed its downward trend in 2025.** Thirty-seven percent of respondents reported paying a bribe — an 11-percentage-point increase from 26 percent in 2024 and a reversal of two consecutive years of decline from 46 percent in 2021 and 38 percent in 2022. The primary driver shifted significantly: 52 percent of those who paid a bribe did so to speed up a service, up sharply from 30 percent in 2024 and marking the first time this has been the leading reason.
- **Audit oversight expanded significantly, but recommendation implementation remains critically low.** In 2025, the GAC issued major reports revealing systemic irregularities across multiple institutions. The GAC's Status Report on 62 audited entities found that only 37 percent of 7,169 audit recommendations had been implemented overall. Four entities recorded Zero implementation, including Ministries as a category recorded only 27 percent implementation, and the municipal government sector only 8 percent. Compliance-related recommendations accounted for 80 percent of all unimplemented recommendations.
- **Procurement reform progressed, but compliance gaps persist.** The Public Procurement and Concessions Commission (PPCC) continued expanding the electronic government procurement (e-GP) system toward full mandatory migration by December 2026. In 2024, 125 of 144 institutions — 86.8 percent — complied with procurement planning requirements, a 16.8-percentage-point improvement over 2023. However, only 31 of 144 institutions — 27 percent — submitted quarterly procurement reports, a drop of 11.2 percentage points from 2023 and well below the 50 percent target, indicating that the gains in planning compliance have not yet extended to the ongoing reporting obligations that allow regulators and the public to track procurement activity throughout the year. The PPCC's budgetary position showed measured improvement in 2025. Total funding rose from USD \$1,571,602 in 2024 to USD \$1,604,806 in 2025 — an increase of approximately 2 percent. This increase was driven primarily by a rise in

compensation to employees, from USD \$1,004,376 in 2024 to USD \$1,039,276 in 2025, while spending on goods and services — the operational budget line that funds the Commission's own compliance monitoring and outreach work — declined slightly over the same period, suggesting the modest funding gain has not translated into greater capacity to close the reporting gap described above.'

- **Asset declaration compliance improved significantly, but gaps remain at senior levels. Despite weak verification efforts,** the LACC reported that 2,430 public officials — representing 91 percent of a baseline of 2,812 — declared their assets during fiscal year 2025, compared to just 26.5 percent compliance recorded in August 2024. The Office of the Ombudsman nonetheless recommended sanctions against four of five Supreme Court Justices and 29 lawmakers — 17 Representatives and 12 Senators — for continued non-compliance with sections 15.1(c) and (d) of the Code of Conduct.
- **LACC recorded its highest ever investigative workload, with mixed prosecutorial outcomes.** Against an investigative target of 16 cases, the LACC received 44 cases, investigated and completed 27, and secured 12 indictments, 3 convictions, and 1 acquittal. Cumulative financial exposure across investigated cases was valued at USD \$19,713,226.18 and L\$523,366,857.84. Notable convictions included the LISGIS case — with two defendants sentenced to five years and ordered to jointly retribute USD \$97,000 — and the PPAL matter involving USD \$148,965, with an appeal pending. The LPRC separately secured a historic conviction of nine former employees for petroleum theft, with joint restitution of USD \$941,895.11 ordered.
- **AREPT indictments mark a significant enforcement milestone, though judicial delays slowed progress.** AREPT secured indictments against over 40 former CDC-led government officials in November 2025, with charges in the MDMC and Ministry of Foreign Affairs case alone valued at over USD \$6.7 million and L\$845 million. The Saudi Rice case — involving 29,412 bags of rice valued at USD \$425,918 — was slowed by a Supreme Court stay order in November 2025. The NOCAL case was dismissed by Criminal Court 'C' in March 2026 on statutory grounds.
- **Civil service reform produced notable gains.** The CSA integrated 3,406 long-serving volunteer workers — 2,356 teachers and 1,050 health workers — onto the national payroll, and reportedly extended a salary top-up program to 23,588 frontline workers. The Civil Service Testing Center examined 550 candidates on a merit basis. As of fiscal year 2025, the total government workforce stood at 63,130, comprising 59,018 civil servants and 4,112 appointed officials. Salary-blocking of over 400 non-compliant officials generated USD \$90,808.56 redirected to the 'One Child, One Chair' initiative, reportedly producing 525 classroom chairs.

- **Funding for integrity institutions remains mixed, and leadership remains predominantly male.** While its FY2025 estimated outturn of USD \$3,137,750 came within 1 percent of its USD \$3,163,716 approved budget — indicating the LACC was very nearly fully funded against its own approved allocation for the year — other institutions fared less well. The Office of the War and Economic Crimes Court reported monthly running costs exceeding USD \$120,000 against a monthly allocation of USD \$42,000, with USD \$300,000 allocated in the 2025 national budget yet to be released at the time of reporting. The PPCC received only 65 percent of its approved 2024 budget by October of that year. Meanwhile, of the heads and deputies of the core anti-graft institutions (LACC, PPCC, GAC, LEITI, FIA, IAA, Ombudsman, Witness Protection Agency), 22 of 23 head and deputy positions are filled, of which only 4 are held by women, compared to 18 held by men, women making up approximately 18 percent of filled leadership roles. Six of the eight institutions — the PPCC, GAC, LEITI, IAA, FIA, and WPA — currently have no women in either head or deputy leadership positions; only the LACC and the Office of the Ombudsman have women represented in top leadership.
- **Legislature opens itself up for system audit for the first time since the war.** The General Auditing Commission’s mandate covers the Legislature and all other branches of government. Yet, over the years, its audits had been restricted in practice to the executive and judicial branches, despite the Legislature having received consistent budgetary support over nearly two decades. This pattern was broken in October 2025, when the House of Representatives unanimously authorized the GAC to conduct a system review of its financial management covering the three-year period from January 2022 to December 2024 — the first audit of any kind conducted on the Legislature in Liberia’s post-war history. The review commenced on October 21, 2025, with House Speaker Richard Nagbe Koon describing it as a “historic milestone” and committing to the establishment of an Internal Audit Secretariat and an automated financial management system to support full compliance with applicable public financial laws.

METHODOLOGY

The 2025 SCORE report is based on a mixed-methods research approach, incorporating both qualitative and quantitative techniques to provide a comprehensive understanding of Liberia's anti-corruption landscape during the calendar year 2025. The methodology involved key informant interviews with representatives of integrity institutions, a nationwide citizen perception survey, a desk review of institutional reports, policy documents, and legal instruments, systematic media monitoring, and a stakeholder validation process.

Scope and Focus

The study focuses on Liberia's anti-corruption landscape in 2025, examining key institutional developments, enforcement actions, compliance trends, and emerging governance challenges. It assesses the role of public integrity institutions, the effectiveness of legal reforms and enforcement mechanisms, and the extent of public accountability and citizen engagement. While primarily focused on the public sector, the study also examines the role of civil society organizations, the media, and the private sector where relevant. The analysis is grounded in Liberia's socio-economic and political context, offering practical insights for policymakers and other stakeholders.

Key Informant Interviews

Between January and May 2026, the study team conducted key informant interviews with representatives from public institutions covered in the report, including the Liberia Anti-Corruption Commission (LACC), General Auditing Commission (GAC), Public Procurement and Concessions Commission (PPCC), Civil Service Agency (CSA), Assets Recovery and Property Retrieval Task Force (AREPT), Liberia Extractive Industries Transparency Initiative (LEITI), Witness Protection Agency, Ministry of Justice, Ministry of Agriculture, and Office of the Ombudsman. Other institutions of government also participated. Each interview lasted between 45 and 60 minutes, allowing respondents to share detailed insights on institutional performance, key developments, operational challenges, and strategic priorities. Where direct interviews could not be arranged, institutions provided written responses in lieu of in-person sessions.

Citizen Perception Survey

A survey was conducted with a total sample size of 772 respondents, determined using population data from the 2022 National Population and Housing Census. The sample for each county was proportionally allocated based on population across the nine counties included in the study. The survey targeted members of the general population aged 18 years and above. Among respondents, 55 percent were male, and 45 percent were female. The results carry a 95 percent confidence level with a ± 4 percent margin of error. Respondents were randomly selected from accessible localities within the selected counties to ensure diversity and inclusiveness.

All interviews were conducted face-to-face, and data were collected using the Open Data Kit (ODK) application installed on mobile phones. Data collection took place in December 2025 and was conducted by trained enumerators — members of CENTAL's Integrity Clubs from the University of Liberia, Stella Maris Polytechnic University, United Methodist University, and the African Methodist Episcopal University. Montserrado County accounted for the largest share of respondents at 345 — nearly 45 percent of the total sample — reflecting its status as the most densely populated county in Liberia. Nimba followed with 114 respondents and Bong with 92. The remaining six counties — Grand Bassa, Margibi, Grand Cape Mount, Bomi, Gbarpolu, and River Cess — collectively contributed 221 respondents. County-level comparisons should be interpreted with this distribution in mind, as smaller counties have smaller respondent bases.

The survey captured a predominantly young adult population. Nearly half of all respondents — 49 percent — fell within the 18 to 29 age bracket, with the 25 to 29 cohort being the single largest group at 220 respondents, split evenly between males and females at 110 each. Respondents aged 30 to 45 accounted for 36 percent of the sample, while those aged 46 and above represented the remaining 15 percent. The youth-heavy composition of the sample reflects both Liberia's demographic reality and the survey's reach into communities where young adults are active civic participants.

In terms of educational attainment, high school education was the most common level, cited by 333 respondents — 132 females and 201 males. College students made up the second largest group at 161, followed by those who had never attended school at 72, a figure disproportionately female at 51 compared to 21 males. Respondents with college degrees or above numbered 85, while vocational training and primary education accounted for 56 and 65 respondents, respectively. The gender gap in formal education — particularly the higher number of females who never attended school — is a notable finding that contextualizes how different segments of the population engage with and report on corruption.

Desk Review and Media Monitoring

A desk review was conducted to complement interview findings, drawing on legal and policy documents, audit reports, institutional annual reports, quarterly LACC reports, government press releases, civil society statements, and other relevant publications. Media monitoring was carried out from January to December 2025 to track public narratives and trends related to corruption and governance across credible online and print media outlets. The review prioritized materials published by credible institutions that contained verifiable content and addressed anti-corruption efforts or governance-related issues within the reporting period. Materials lacking credibility, reliable data, or falling outside the specified timeframe were excluded.

Stakeholder Validation

To enhance the accuracy and relevance of the findings, a stakeholder validation session was held to present draft findings to representatives from integrity institutions, civil society organizations, the media, women and youth groups, and community-based organizations. Feedback and insights gathered during the session were used to refine the findings, recommendations, and other key components of the report, ensuring that the final output reflected diverse stakeholder perspectives and grounded realities.

Limitations

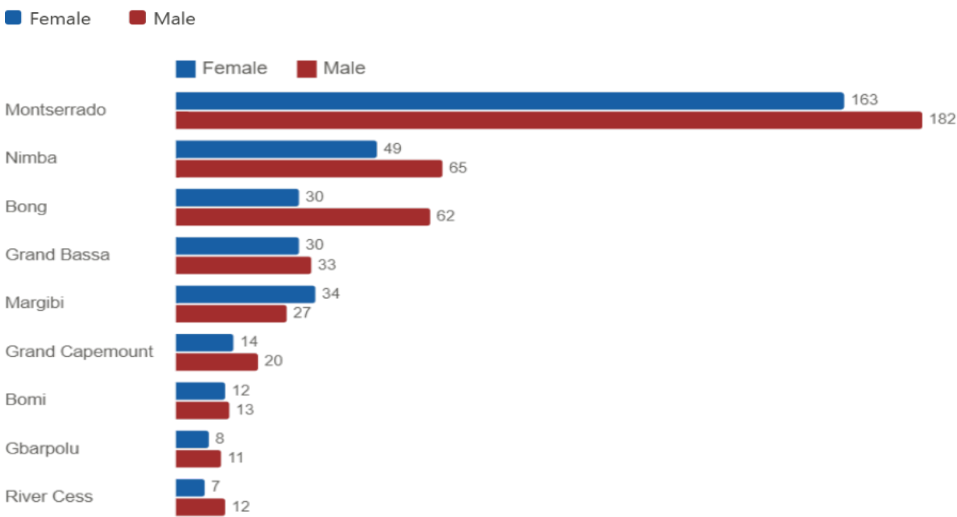
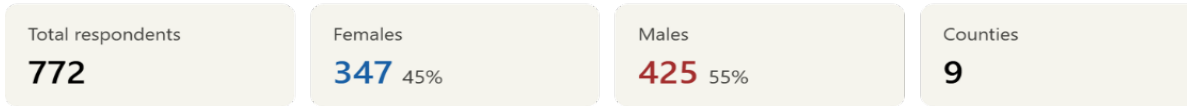
While this study presents a robust analysis of Liberia's anti-corruption landscape in 2025, several limitations must be acknowledged:

- Due to resource constraints, the citizen perception survey was conducted in a subset of Liberia's fifteen counties. Some remote and hard-to-reach areas were excluded, which may have limited the diversity of perspectives captured and the national representativeness of the survey findings.
- Although the sample was distributed proportionally based on county populations, respondents were selected from areas that were accessible to enumerators. This may have introduced location bias, with the views of more isolated or rural communities underrepresented in the data.
- The qualitative component relied heavily on institutional interviews and documentary sources, which may have been affected by social desirability bias. Respondents from integrity institutions may have presented their organizations' performance more favorably than the full picture warrants, downplaying challenges or weaknesses in enforcement and transparency.
- The study focused primarily on public sector dynamics. Private sector actors — whose influence on both enabling and combating corruption is significant — were not systematically included in the qualitative component. This limits the comprehensiveness of the analysis from a private sector governance perspective.
- Media monitoring relied predominantly on publicly available online and print sources. Stories from under-resourced or county-based media outlets and informal information channels may have been missed, potentially leaving relevant corruption narratives from certain counties underrepresented in the analysis.
- Some institutional reports reviewed during the desk study, particularly audit findings and compliance data, lacked granularity in reporting enforcement outcomes and follow-up actions. This constrained deeper analysis of institutional effectiveness in specific areas.
- The study captures developments up to December 2025. Given the dynamic nature of corruption and governance in Liberia, events or reforms arising in early 2026 are not fully reflected in this report, though the most significant developments up to the time of finalization have been incorporated where possible.

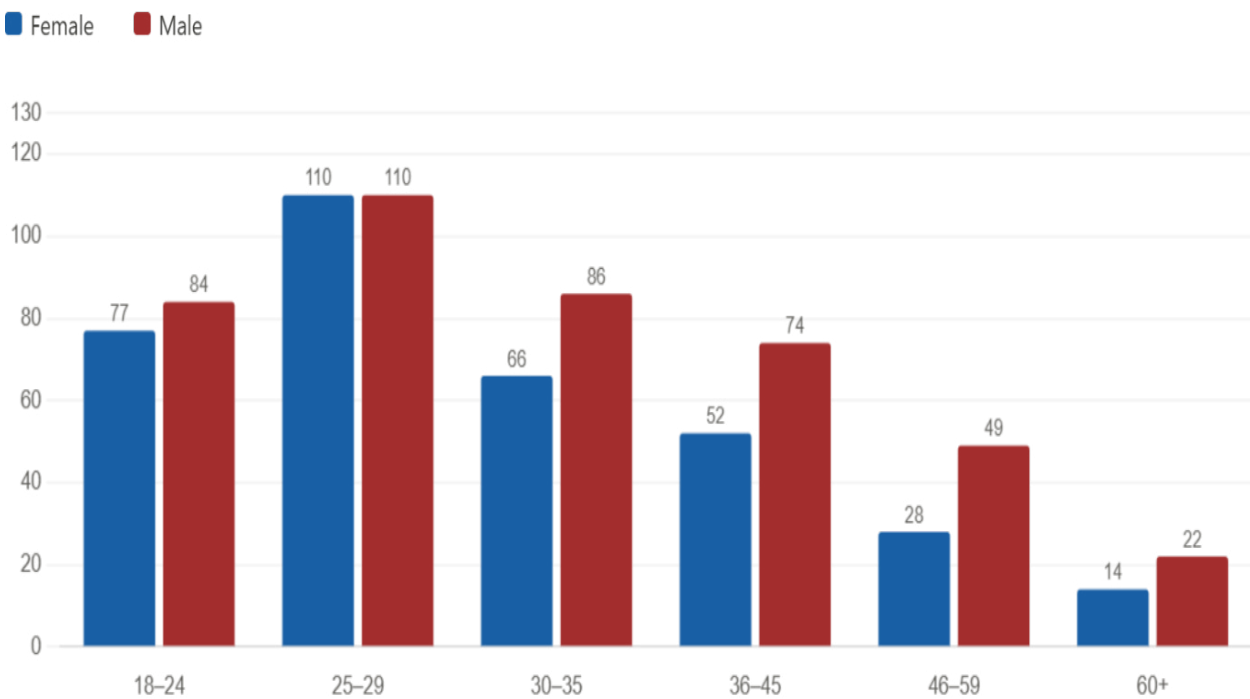
Despite these limitations, the research employed a mixed-methods approach that allowed for triangulation across quantitative survey data, qualitative interviews, and secondary

documentary sources. This integration of methods enhanced the credibility and reliability of the findings, enabling a nuanced understanding of key anti-corruption trends and institutional dynamics.

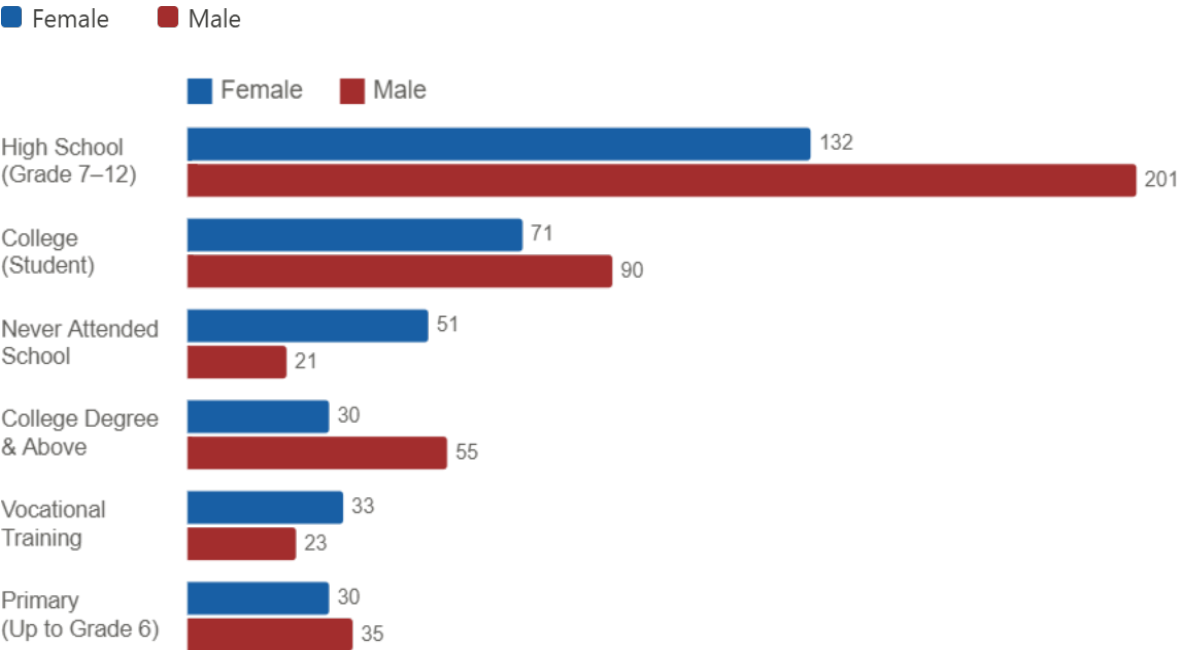
RESPONDENTS BY COUNTY — FEMALE VS MALE



AGE DISTRIBUTION BY GENDER



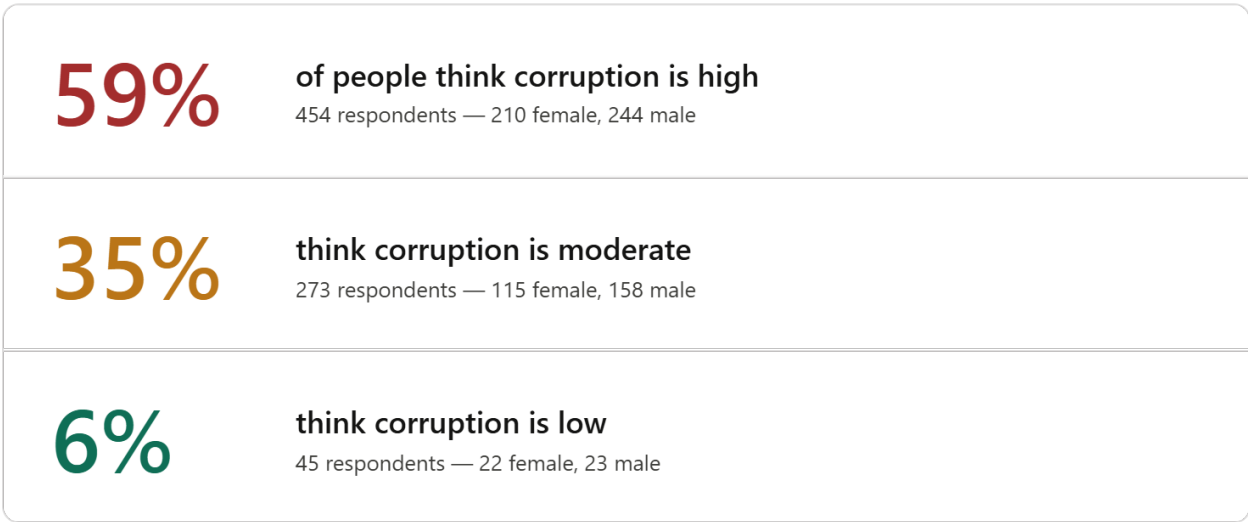
EDUCATION LEVEL BY GENDER



WHAT DO PEOPLE THINK ABOUT CORRUPTION?

Corruption Perception Declines Again, Yet Remains a Public Concern

HOW WOULD YOU RATE THE LEVEL OF CORRUPTION IN LIBERIA? — 2025



Total respondents: 772 — 347 female, 425 male

Fifty-nine percent of respondents believe that corruption remains high in Liberia in 2025, representing a 24-percentage-point drop from 83 percent recorded in 2024. Thirty-five percent view the level of corruption as moderate, while only 6 percent consider it low. This continues a downward trajectory that began in 2024, when the figure fell to 83 percent from 90 percent in 2023 — itself the first recorded decline after three years of near-consensus.

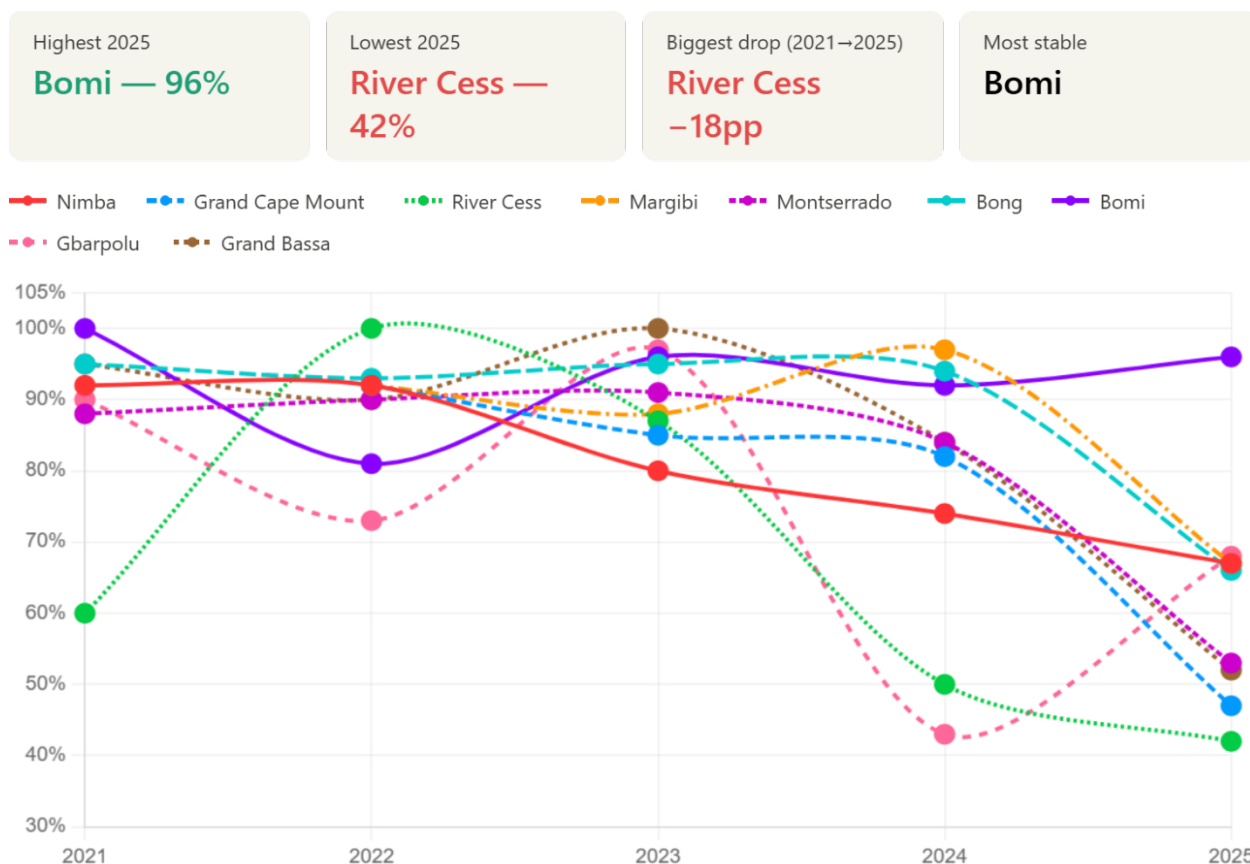
From 2021 through 2023, nine in ten Liberians consistently rated corruption as high — a figure that held steady at 90 percent across those three years with virtually no movement. The 2024 decline to 83 percent was the first break in that pattern. The 2025 result at 59 percent confirms the shift is sustained, marking the second consecutive year of decline and a cumulative drop of 31 percentage points from the 2021–2023 baseline. The finding was independently verified against the raw survey dataset and is not an analytical or transcription error: 59 percent of 772 valid responses to the corruption-level question in 2025 rated corruption as high. However, 35 percent rated corruption as moderate and only 6 percent as low. When "high" and "moderate" are combined, 94 percent of respondents in 2025 still consider corruption a serious problem — compared to 97 percent in 2024, a real change of only 3 percentage points. Of the 24-point decline in the "high" rating, 21 points shifted to "moderate" and only 3 to "low," indicating that the decline is better read as a moderation in how severely Liberians rate corruption than as evidence that concern about corruption has meaningfully eased.

Several factors may help explain the magnitude of the shift, though none can be confirmed as the sole driver. First, the near-identical 90 percent reading sustained across 2021–2023 may reflect a ceiling effect — leaving limited room for the figure to move except downward once conditions began to shift. Second, 2025 was a year of unusually visible prosecution and suspension activity: AREPT secured indictments against over 40 former officials; the LACC reported 12 indictments and 3 convictions including the LPRC case, which resulted in five-year prison sentences for nine employees; and the President suspended and dismissed senior officials at NPHIL, NOCAL, BSE, and MCSS, while 457 appointed officials had their salaries suspended for asset declaration non-compliance. This volume of enforcement activity may have shaped public perception of government action against corruption independent of any change in its underlying prevalence. Third, the 2025 sample of 772 respondents was modestly larger than the 752 surveyed in 2024 using an identical sampling frame, which narrows the margin of error but is not by itself sufficient to account for a shift of this magnitude.

It is important to note that this decline in perceived prevalence does not move in lockstep with public confidence in the institutions tasked with fighting corruption — confidence in the Judiciary, Legislature, and Public Integrity Institutions all declined over the same period. This is consistent with the prosecution record above: several of the year's most visible actions concluded in acquittals (the Tweah case), procedural dismissals (the NOCAL case), or contested settlements (the CBL Governor matter), and the Ombudsman's recommendations for sanctioning four of five Supreme Court Justices and 29 lawmakers went largely unenforced. Citizens may therefore have registered the volume of enforcement activity — sufficient to lower their sense of how pervasive corruption is — while remaining skeptical that the system reliably follows through. A decline in perceived prevalence alongside declining institutional confidence is not necessarily contradictory — it may indicate that citizens believe corrupt practices have become somewhat less pervasive while remaining skeptical that the institutions responsible for sustaining that progress are reliable, transparent, or sufficiently independent. Future SCORE surveys should continue to track both measures together to determine whether this represents a durable trend or a single-year anomaly.

CORRUPTION IS HIGH, BY COUNTY

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



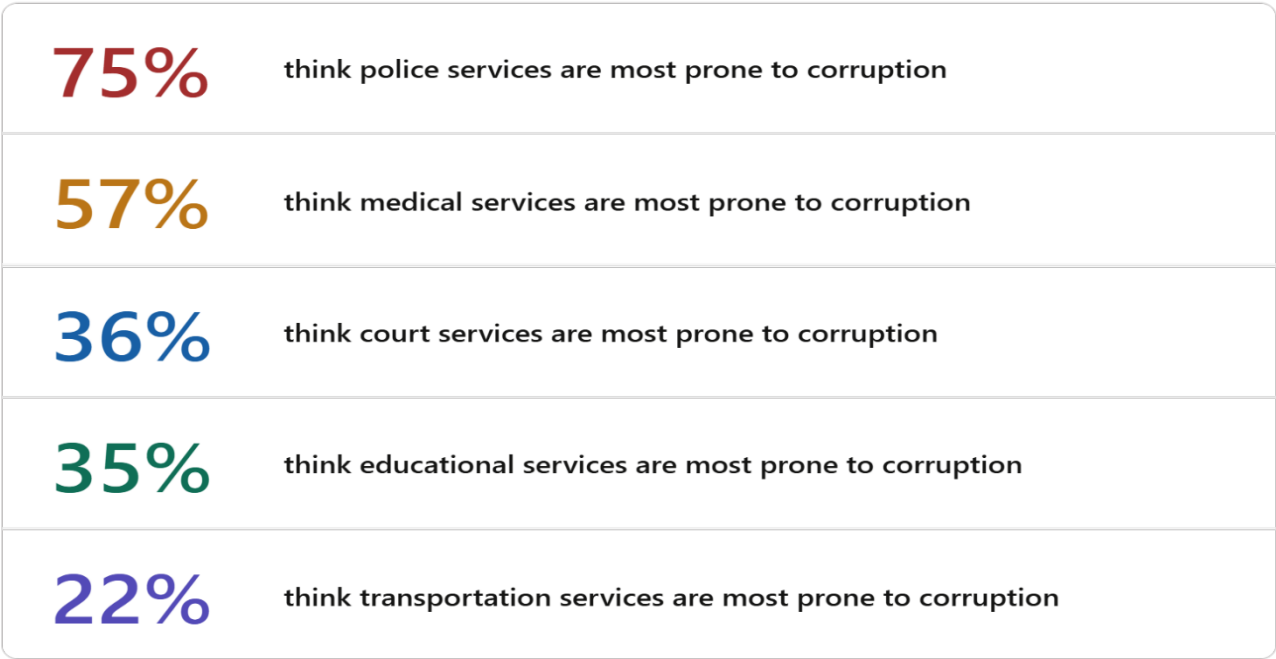
At the county level, Bomi recorded the highest perception of widespread corruption in 2025 at 96 percent — consistent with its position across all five survey years and the only county that has shown no meaningful downward shift throughout the entire period. In contrast, Rivercess recorded the lowest figure at 42 percent, followed by Grand Cape Mount at 47 percent — both now below the majority threshold, meaning fewer than half of respondents in those counties consider corruption to be high.

Public Services Remain Prone to Corruption

Corruption continues to undermine service delivery across Liberia, eroding citizens' trust in public institutions. When asked which public services are most prone to corruption, from a list of 12 options, of which they could select up to three, police services ranked highest in 2025, cited by 75 percent of respondents, followed by medical services at 57 percent. Court services were identified by 36 percent of respondents, while educational services followed closely at 35 percent, and transportation services at 22 percent.

Consistent with findings from the 2022, 2023, and 2024 reports, police and medical services retained their positions as the top two services perceived as most corrupt. In 2025, both recorded increases from their 2024 figures of 71 percent and 46 percent respectively — rising to 75 percent and 57 percent — suggesting that concern about frontline service integrity has deepened rather than eased. Court, educational, and transportation services maintained their positions in the top five, reflecting an enduring public perception that corruption cuts across the most essential areas of daily civic life.

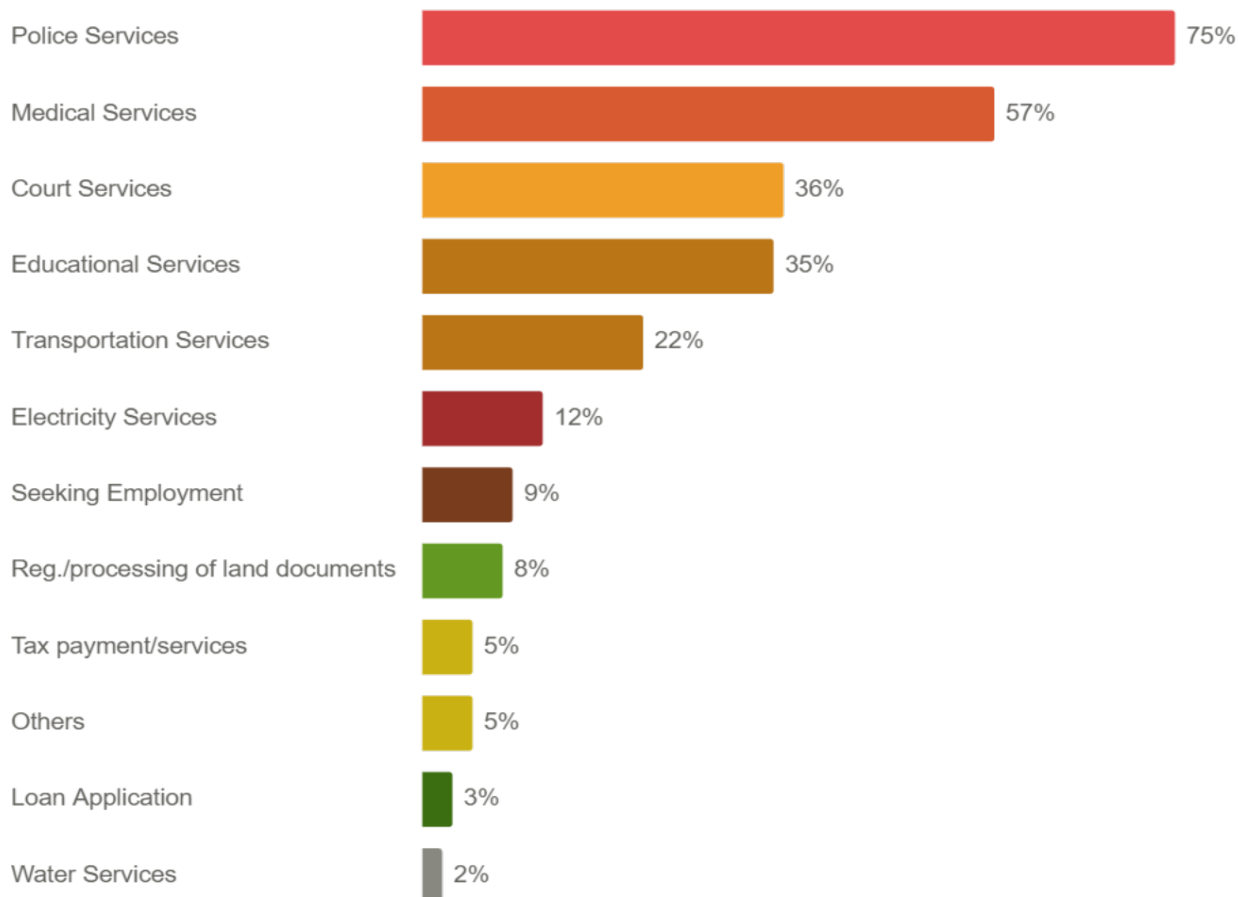
WHICH PUBLIC SERVICES ARE MOST PRONE TO CORRUPTION? — 2025



Based on 772 respondents — respondents could select up to three services

SERVICES PRONE TO CORRUPTION
Percentage of people rating public services prone to corruption





Major Challenges Facing Liberia

We asked respondents about the major challenges facing Liberia, providing respondents the option to select up to three from a total of 14 options. Unemployment, poverty, and corruption — at 59 percent, 44 percent, and 43 percent respectively — retained the top three spots as major challenges in 2025, consistent with findings from previous years. Notably, however, poverty edged ahead of corruption for the second position, marking a shift from 2024 when the two were tied at 39 percent each.

Unemployment surged sharply, rising from 39 percent in 2024 to 59 percent in 2025 — the highest recorded across all four survey years and a reversal of the decline seen between 2023 and 2024. Poverty similarly increased, from 38 percent in 2024 to 44 percent in 2025. Corruption also rose, from 39 percent to 43 percent, reversing its downward trend from 2023.

Bad roads entered more prominently into public concern, cited by 33 percent of respondents in 2025, up from 29 percent in 2024. Poor education system also recorded a notable increase — from 6 percent in 2024 to 19 percent in 2025 — suggesting growing citizen concern about the quality of schooling. High cost of living declined slightly from 40 percent in 2024 to 28 percent in 2025, the only top-five challenge to record a drop.

Taken together, the 2025 data points to a public increasingly concerned about economic hardship, with unemployment and poverty both rising significantly after a period of relative stability. The top three challenges have remained unchanged since 2021, reflecting the enduring nature of Liberia's core development constraints.

59% of people think unemployment is a major problem

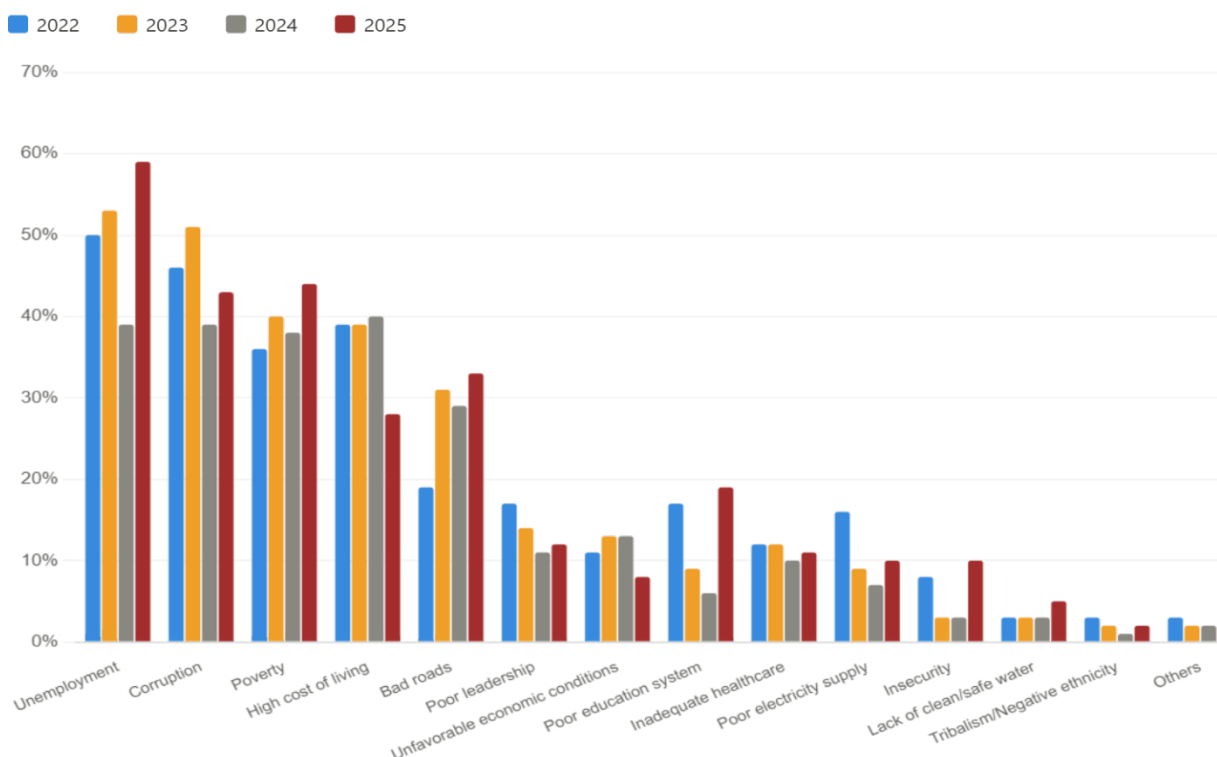
44% of people think poverty is a major problem

43% of people think corruption is a major problem

Based on 772 respondents — respondents could select multiple challenges

LIBERIA'S MAJOR CHALLENGES

Percentage of people rating the country's major challenges.



Government's Commitment to Fighting Corruption Shows Improvement

Citizens' perception of government's commitment to fighting corruption shifted notably in 2025. Thirty-seven percent of respondents rated commitment as moderate, while 27 percent rated it as high — a significant increase from 20 percent in 2024 and 12 percent in 2023. The share of respondents who rated commitment as low fell sharply, from 48 percent in 2024 to 25 percent in 2025. Twelve percent of respondents remain undecided.

Among respondents who rated government's commitment as high, the most cited reason was that some efforts are being seen, at 33 percent, followed by investigation of corrupt officials and civil servants at 22 percent, and the President's frequent public mentions of corruption at 14 percent. For those who rated commitment as moderate, the same top reasons applied — 41 percent cited visible efforts and 21 percent cited ongoing investigations — suggesting a segment of the population that acknowledges activity but stops short of rating it highly. Among those rating commitment as low, the most cited reasons were that corruption remains high at 24 percent, no signs of commitment at 18 percent, and poor service delivery at 17 percent.

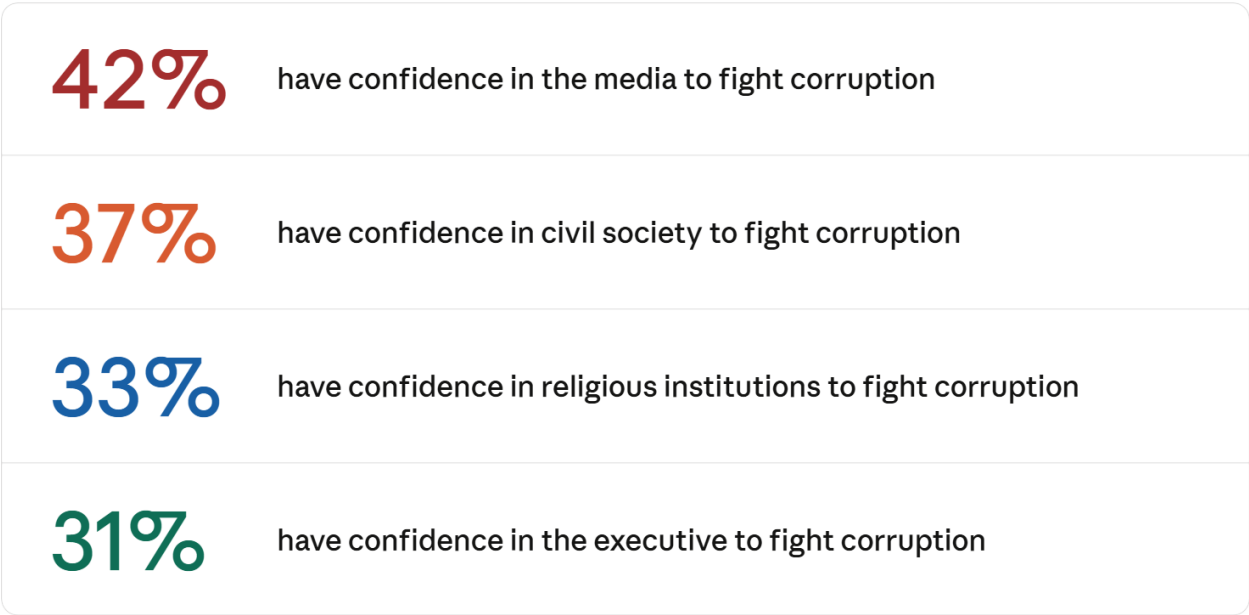
Confidence in Institutions

The media surpassed all other institutions in 2025, with 42 percent of respondents expressing high confidence in it to tackle corruption, down from 50 percent in 2024 — a decline but still the leading sector. Civil society dropped to 37 percent from 39 percent in 2024, retaining its position as the second most trusted institution. Religious institutions, which led in 2024 at 53 percent, fell to 33 percent in 2025.

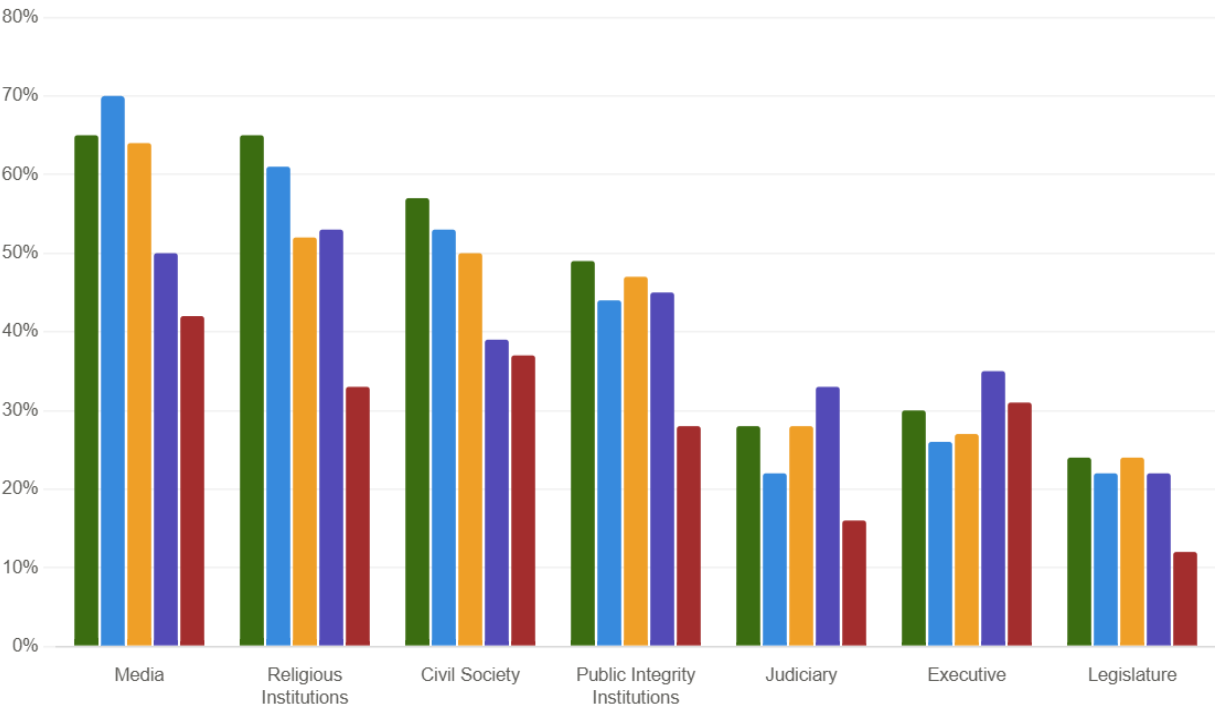
Among the three branches of government, confidence followed markedly different trajectories. The Executive retained the highest confidence among the three at 31 percent in 2025 — a modest decline from its 2024 peak of 35 percent, but still above the 27 percent recorded in 2023, when 90 percent of respondents rated corruption as high nationally. In other words, confidence in the Executive's anti-corruption role in 2025 remains higher than it was during the period of near-universal perception of high corruption, suggesting the 2025 dip is better read as a partial pullback from an unusually strong 2024 showing rather than a return to, or fall below, pre-reform levels. The Judiciary and Legislature present a different picture: the Judiciary fell from 33 percent in 2024 to 16 percent in 2025 — 12 points below even its 2023 level of 28 percent — while the Legislature, already the least trusted branch, declined from 22 percent in 2024 to 12 percent in 2025, also 12 points below its 2023 baseline of 24 percent. Public Integrity Institutions likewise declined, from 45 percent in 2024 to 28 percent in 2025, continuing a downward trend that has now persisted across multiple years.

This divergence is instructive. Rather than a uniform erosion of trust across all of government, the data point to a confidence gap concentrated specifically in the Judiciary, the Legislature, and public integrity institutions — the very bodies most directly responsible for investigating, adjudicating, and sanctioning corruption — while confidence in the Executive has held comparatively steady relative to its own pre-2024 baseline. This distinction matters for how the apparent tension between declining corruption perception

and declining institutional confidence, discussed above, should be read: the erosion is not occurring evenly across the institutions citizens hold responsible for fighting corruption, but is instead concentrated in the branches whose recent track record — including high-profile acquittals, dismissed cases, and largely unenforced sanctions recommendations — gives citizens the most direct grounds for skepticism.



Based on 772 respondents — % rating confidence as high



HOW ARE PEOPLE AFFECTED BY CORRUPTION?

Corruption Takes Many Forms

In the hope of understanding how corruption affects people daily, we asked respondents about their experiences with corruption over the last twelve months. Sixty-seven percent of respondents said they witnessed corruption in the public sector — a significant increase from 57 percent in 2024 and a reversal of the declining trend recorded between 2023 and 2024. This represents a 10-percentage point rise year on year, with 514 respondents — 215 female and 299 male — reporting direct exposure to corruption.

Among respondents who witnessed public sector corruption, and who could select up to three forms from a total of 11 options, bribery remained by far the most frequently cited form at 49 percent — stabilizing after a steep decline from 77 percent in 2023 to 50 percent in 2024, suggesting the downward trend has levelled off. Abuse of office was the second most witnessed form at 27 percent, followed by favoritism at 20 percent and misuse of public funds at 18 percent. Extortion was cited by 17 percent of respondents, a further decline from 24 percent in 2023 and 14 percent in 2024. Conflict of interests was identified by 14 percent, while misuse of public property stood at 8 percent. Sextortion remained low at 7 percent, up slightly from 3 percent in 2024, and fraud or falsification of documents was cited by 6 percent of respondents.

The breadth of corruption forms witnessed in 2025 — spanning bribery, institutional abuse, financial misconduct, and gender-based exploitation — points to corruption that is deeply embedded across multiple layers of public life rather than concentrated in any single sector or behavior.

67%

of respondents witnessed corruption in the public sector

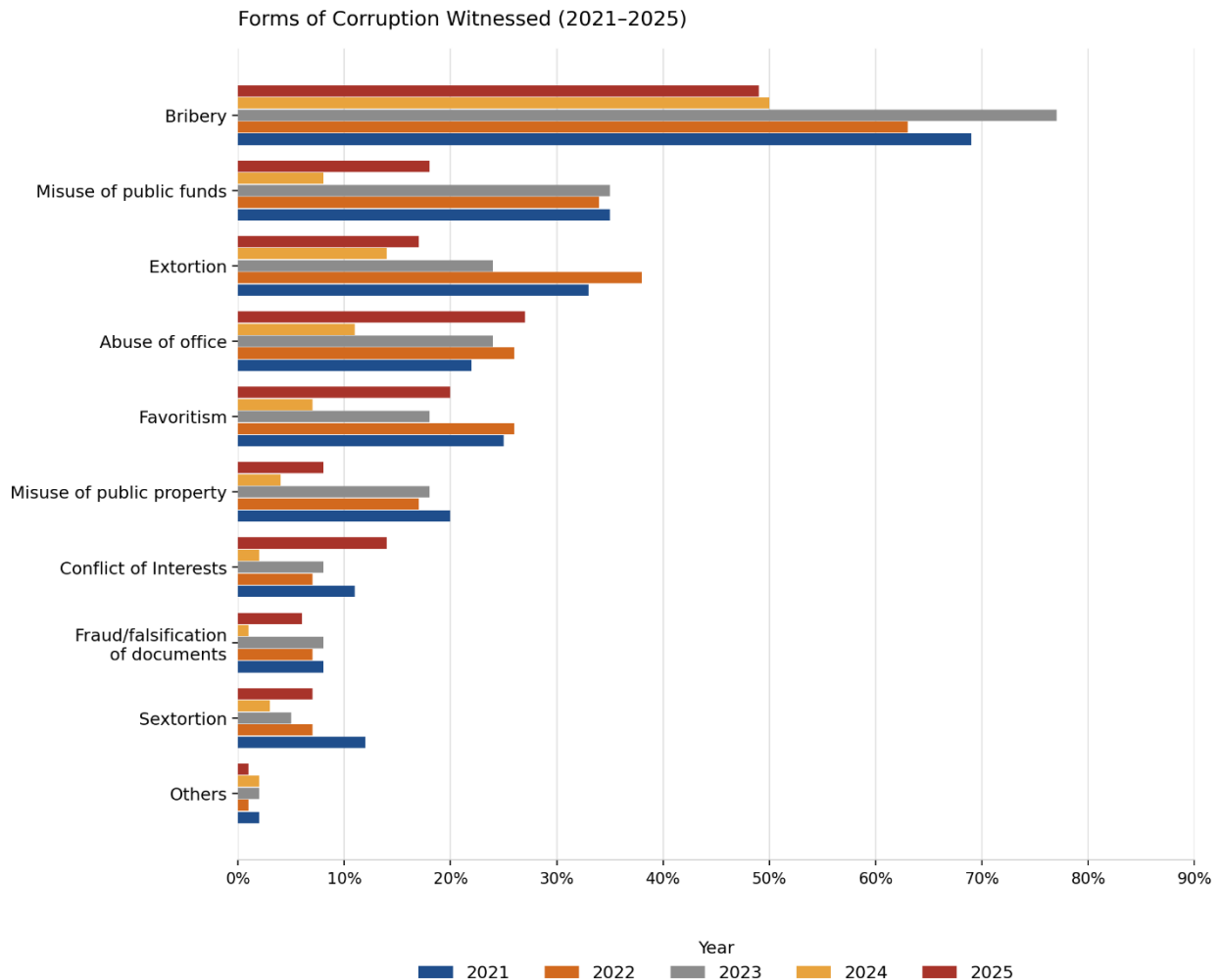
33%

of respondents did not witness corruption in the public sector

Based on 772 respondents — 215 female, 299 male witnessed corruption

Forms of Corruption Witnessed

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



Rise in Number of Persons Paying a Bribe

To understand the extent to which people participate in corruption, we asked respondents whether they paid a bribe during the period covered by this report. Thirty-seven percent of respondents said they paid a bribe — an increase of 11 percentage points from 26 percent in 2024 and 34 percent in 2023, reversing two consecutive years of decline. A total of 284 respondents paid a bribe, with male respondents accounting for a slightly higher share at 158 compared to 126 female respondents.

37%

of those surveyed paid a bribe in the last 12 months

63%

of those surveyed did not pay a bribe in the last 12 months

Based on 772 respondents — 126 female, 158 male paid a bribe

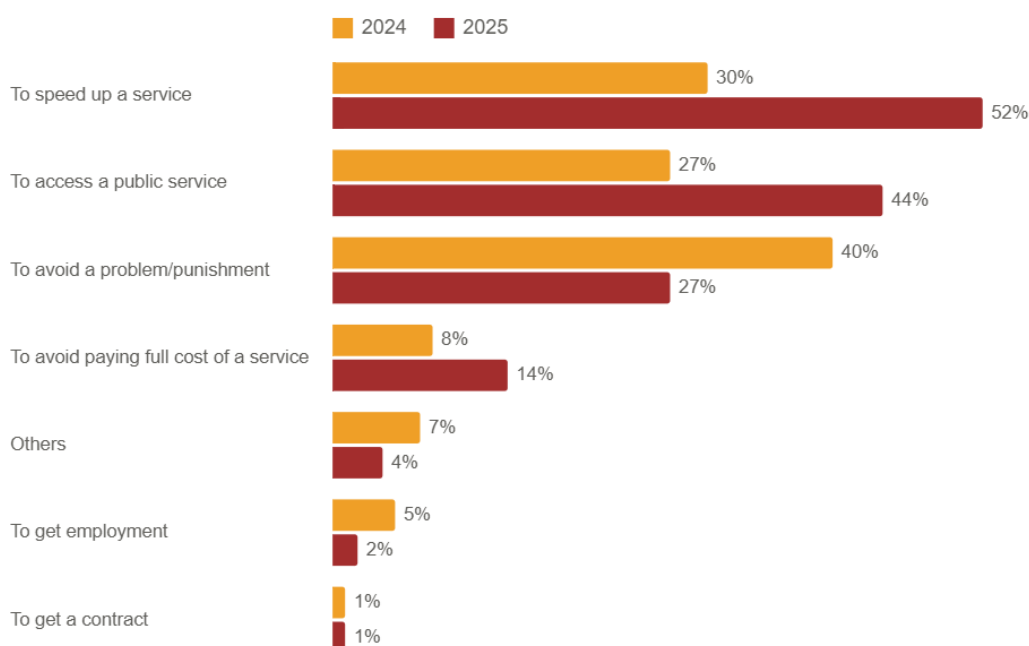
Bribery Linked to Different Factors

To further assess the effect that corruption has on citizens, we were also interested in knowing why people paid bribes, with respondents able to select all applicable reasons from a total of 7 options. In 2025, the primary driver shifted significantly compared to 2024. Fifty-two percent of respondents said they paid a bribe to speed up a service — a sharp rise from 30 percent in 2024 — making it the leading reason for the first time. Forty-four percent paid a bribe to access a public service altogether, up from 27 percent in 2024. In contrast, paying a bribe to avoid a problem or punishment — which was the top reason in 2024 at 40 percent — declined to 27 percent in 2025. This reversal suggests a notable shift in the nature of bribery: citizens in 2025 are paying bribes more to navigate service delivery failures than to escape accountability. Fourteen percent paid to avoid the full cost of a service, up from 8 percent in 2024.

Reasons tied to personal advancement remained marginal — 2 percent paid to get employment and 1 percent to get a contract, both declining from 2024 figures of 5 percent and 1 percent, respectively. The 2025 data points to a bribery landscape increasingly driven by the need to access and expedite public services, reinforcing the link between weak service delivery systems and everyday corruption in Liberia.

Reasons For Paying Bribes

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



TAKING ACTION

People Say They Are Unwilling to Engage in Corruption — But Willingness Rises

We asked respondents whether they would engage in corruption if faced with a situation or opportunity that would allow them to. Seventy-six percent said they would not — a decline from 85 percent in 2024 and 84 percent in 2023, marking the first notable drop in stated unwillingness across the survey years. Twenty-four percent responded yes, up from 15 percent in 2024, suggesting a growing segment of the population who would participate in corruption if given the chance. Civic-level interventions offer a complementary, ground-level signal of citizens' commitment to ethical conduct. Under its National Integrity Building and Anti-Corruption (NIBA) Program, CENTAL reached 10,225 individuals with anti-corruption education during 2025 and mobilized 9,701 citizens to sign Integrity Pledges — voluntary commitments to ethical conduct and civic engagement. The programme also documented impact stories and facilitated the referral of corruption complaints to the LACC. While these figures cannot be directly compared to the survey's national sample, the scale of citizen participation in the Integrity Pledge campaign offers

a complementary indicator of grassroots demand for integrity, alongside the survey-based measures of willingness to engage in or refrain from corrupt conduct discussed above.¹

Over the years, impunity has helped fuel corruption. To gauge citizens' views on deterrence, we asked whether jailing corrupt individuals would reduce corruption. Eighty percent agreed — a slight increase from 79 percent in 2024 — while 16 percent disagreed and 4 percent did not know. Citizens' belief in incarceration as a deterrent has remained broadly stable over the past two years.

Seventy-two percent of respondents believe that men in public service are more corrupt than women, up from 65 percent in 2024 — a seven-percentage point increase that reinforces the persistent gender perception gap around corruption in public institutions. Consistent with this view, 89 percent of citizens surveyed believe there is a need to increase women's participation in decision-making at all levels, rising from 84 percent in 2024 and signaling growing public support for gender-inclusive governance as a tool for reducing corruption.

This perception gap finds a measurable parallel in the composition of leadership across Liberia's core anti-graft institutions. Of 22 filled head and deputy positions across the LACC, PPCC, GAC, LEITI, FIA, IAA, Office of the Ombudsman, and Witness Protection Agency, only 4 — approximately 18 percent — are held by women, against 18 held by men. Six of these eight institutions currently have no women in either their head or deputy leadership positions, with only the LACC and the Office of the Ombudsman having any female representation in top leadership. This composition stands in contrast to the 89 percent of citizens who believe greater women's participation in decision-making is needed, underscoring a gap between public sentiment on gender-inclusive governance and the present leadership makeup of the institutions most directly responsible for fighting corruption.

¹Center for Transparency and Accountability in Liberia (CENTAL) *National Integrity Building and Anti-Corruption (NIBA) Program Narrative Report 2025* (CENTAL, Monrovia 2025).

76%

would pass an opportunity to engage in corruption

80%

think corruption would reduce if corrupt people are sent to jail

72%

believe men in public service are more corrupt than women

89%

believe there is a need to increase women's participation in decision-making at all levels

Based on 772 respondents

Corruption Reporting Rises but Majority Still Silent

Reporting is a key part of the fight against corruption. In 2025, 25 percent of respondents who witnessed corruption reported it — a significant increase from just 10 percent in 2024 and 17 percent in 2023, marking the highest reporting rate recorded across all survey years.

Despite this improvement, three in four of those who witnessed corruption still did not report it. Among those who chose not to report — who could select all applicable reasons from a total of 6 options — 64 percent said it was pointless since no action would be taken — the highest this figure has ever been across the five years of the SCORE survey. This continues a pattern first observed in 2021, when 35 percent cited inaction; the figure rose to 58 percent in 2022, reduced slightly to 50 percent in 2023, held at 51 percent in 2024, and has now climbed to 64 percent in 2025. For the fifth consecutive year, perceived inaction remains the dominant barrier to reporting corruption.

Forty-one percent said they did not know where to report — slightly lower than the 43 percent recorded in 2024 but still a significant knowledge gap. Fear of harassment was cited by 13 percent, down from 16 percent in 2024. Eleven percent knew the persons involved and chose not to report, while 9 percent feared losing their job. Only 2 percent said they did not report because they received a benefit from the corrupt act.

The simultaneous rise in reporting rates and the sharp increase in perceptions of inaction present a troubling paradox: more citizens are coming forward to report corruption, yet many of those who remain silent increasingly believe that reporting is futile. Bridging this trust gap by ensuring that corruption reports lead to visible investigations, prosecutions,

and sanctions remains the single most important factor in strengthening corruption accountability in Liberia.

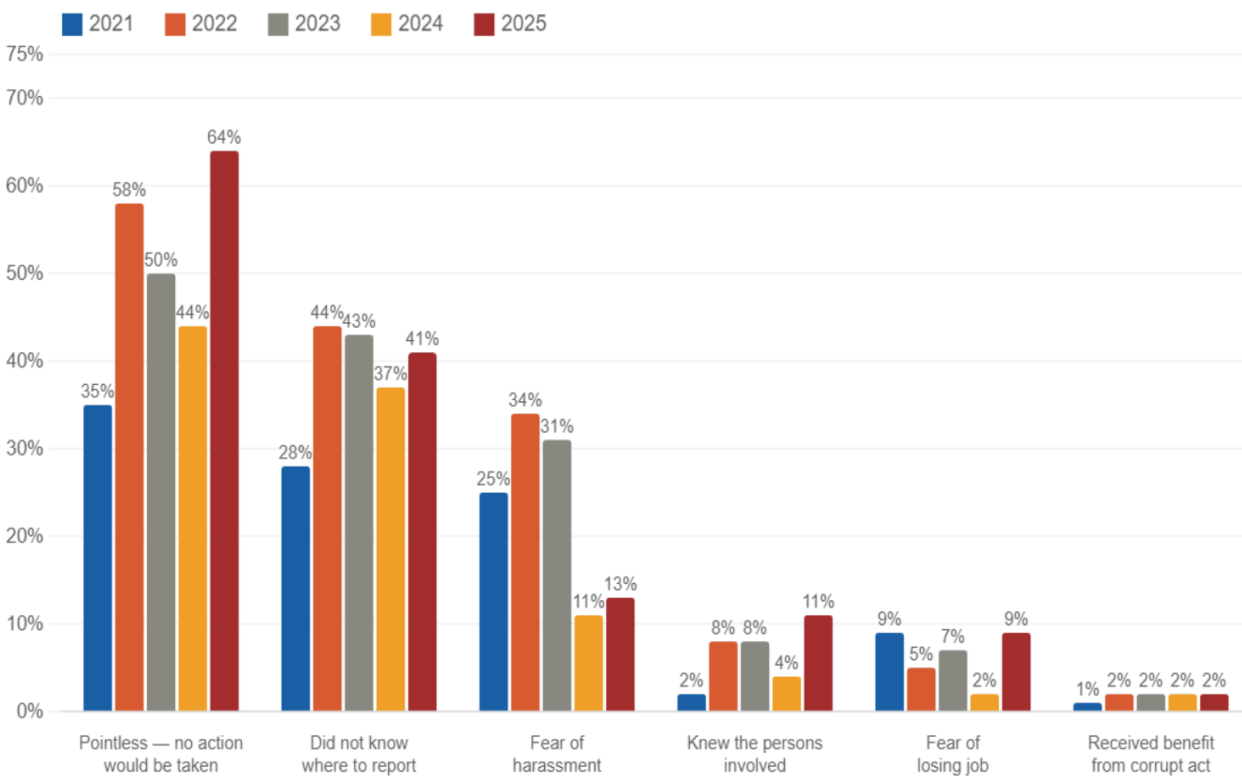
25% of those who witnessed corruption reported it

75% of those who witnessed corruption did not report it

Based on 514 respondents who witnessed corruption — 46 females, 82 males reported

Reasons Corruption Not Reported

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



Where Citizens Report Corruption

Among the 128 respondents who reported corruption in 2025, and who could select all applicable channels from a total of 12 options, the media emerged as the most frequently cited reporting channel at 34 percent — a significant rise from 16 percent in 2024, reclaiming the top position it last held in 2021 and 2022. The management of institutions recorded the sharpest increase, jumping from 9 percent in 2024 to 32 percent in 2025, suggesting growing willingness to report corruption internally within institutions.

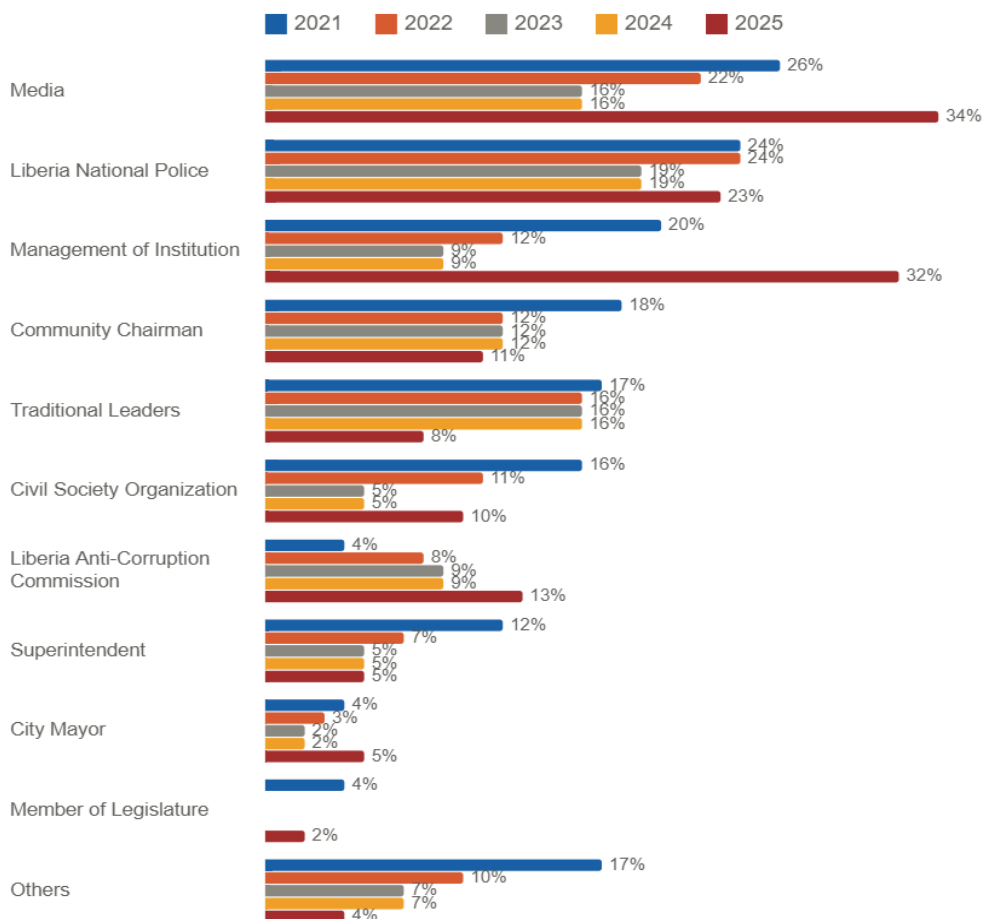
The Liberia National Police, which had consistently topped reporting channels since the SCORE began in 2021, dropped to second place in 2025 at 23 percent, down from 19 percent in 2024 — a slight recovery but no longer the primary destination for corruption reports. Notably, the Liberia Anti-Corruption Commission saw a meaningful increase, rising from 9 percent in 2024 to 13 percent in 2025, its highest figure across all five survey years.

Community chairpersons were cited by 11 percent of reporters, followed by civil society organizations at 10 percent and traditional leaders at 8 percent — the latter recording a decline from 16 percent in prior years. Superintendents and city mayors each received 5 percent of reports, while members of the legislature were cited by just 2 percent.

The 2025 pattern marks a notable shift: citizens are increasingly turning to the media and institutional management rather than law enforcement, pointing to either greater trust in non-governmental accountability channels or growing skepticism about police responsiveness to corruption complaints.

Institutions Receiving Corruption Complaints

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



In Focus: Anti-Corruption Landscape

Liberia's anti-corruption landscape in 2025 reflected a period of incremental institutional progress alongside persistent structural challenges. New enforcement mechanisms were established, procurement systems were expanded, workforce reforms advanced, and key international indicators showed marginal improvement. At the same time, audit findings released during the year revealed deep-seated irregularities across a range of public institutions, while funding gaps, selective accountability, and non-compliance with core legal requirements continued to raise questions about the depth and consistency of the government's anti-corruption commitment.

International Performance Indicators: Marginal Gains, Continued Concern

For the first time in seven years, Liberia's score on Transparency International's 2024 Corruption Perceptions Index (CPI) improved by two points — from 25 in 2023 to 27 in 2024 — moving the country's ranking from 145th to 141st out of 180 countries assessed.² In 2025, Liberia moved upward by 1 point, from 27 to 28, ranking 136/182 countries covered by the report, falling below the 33 average score of sub-Saharan Africa. While CENTAL acknowledged this as a positive development, it cautioned that Liberia remains among the world's worst decliners on the Index since 2014, having shed 10 points over that period. CENTAL emphasized that impunity for corruption remains high, with many individuals accused of corruption — including those sanctioned by the United States Government and implicated in GAC audit reports — yet to face investigation or prosecution.³

The Millennium Challenge Corporation (MCC) released its Fiscal Year 2026 country scorecard in November 2025, showing Liberia passing 12 of 22 performance indicators, including the control of corruption indicator.⁴ However, the control of corruption score declined marginally from 59 in 2024 to 57 in 2025, while fiscal policy dropped from 51 to 41, trade policy from 63 to 21, and gender in the economy from 84 to 76. The country failed 10 indicators altogether, including civil liberties, government effectiveness, access to justice, and primary education expenditure.⁵ CENTAL noted that these declines signal the need for more robust and sustained reform efforts, and warned against treating passage of the control of corruption indicator as grounds for complacency.

²The CPI 2024 was released in February 2025. See Center for Transparency and Accountability in Liberia (CENTAL) 'Liberia Makes Marginal Progress by Moving 2 Points Up the CPI Ladder' (Press Statement, 11 February 2025), available at <https://cental.org.lr/index.php/documents/media-center/news/item/143-liberia-makes-marginal-progress-by-moving-2-points-up-the-cpi-ladder-but> (accessed 1 June 2026).

³As above.

⁴CENTAL 'CENTAL Welcomes Liberia's MCC Scorecard Progress, Urges Stronger Actions Against Corruption and Declining Indicators' (Press Statement, 18 November 2025), available at <https://cental.org.lr/index.php/documents/media-center/news/item/151-cental-welcomes-liberia-s-mcc-scorecard-progress-urges-stronger-actions-against-corruption-and-declining-indicators> (accessed 1 June 2026).

⁵As above.

Procurement Reform: Digital Progress and Persistent Compliance Gaps

Building on the 2024 rollout of the Electronic Government Procurement (e-GP) System, the Public Procurement and Concessions Commission (PPCC) continued to expand the platform's reach during 2025. The system — piloted in six entities in 2024, including the Ministries of Finance, Health, Public Works, and Education, the Liberia Revenue Authority, and the PPCC itself — was positioned for the enrollment of an additional 50 institutions, with full mandatory migration of all public procuring entities targeted for completion by December 31, 2026.⁶ A comprehensive revision of the 2010 PPC Act incorporating provisions for mandatory e-GP use, public-private partnership guidelines, gender-inclusive procurement policies, and an updated concessions framework was reportedly submitted to the President's Office for onward transmission to the Legislature.⁷

Compliance data from 2024 presented a mixed picture that shaped the reform context entering 2025. While 86.8 percent of institutions reportedly complied with procurement planning requirements — a 16.8 percentage point improvement over 2023 — only 27 percent submitted quarterly procurement reports, falling well short of the 50 percent target and representing an 11.2 percentage point decline from the prior year.⁸ The PPCC identified persistent obstacles including resistance from some entities, limited IT capacity among users, rotation of trained procurement staff without PPCC consultation, and delayed funding disbursements. The Commission's approved budget of USD \$1,519,421 for 2024 was only partially disbursed, with USD \$992,083 reportedly received by October — approximately 65 percent of the full allocation.⁹

Workforce Integrity and Civil Service Reform

Among the most consequential governance reforms of 2025 were those reportedly led by the Civil Service Agency (CSA), which pursued a broad agenda of payroll integrity, merit-based recruitment, and workforce rationalization aligned with the government's anti-corruption commitments.

According to the CSA's 2025 Annual Report, 3,406 long-serving volunteer workers — 2,356 teachers and 1,050 health professionals — were formally integrated onto the national payroll during the year, a move the Agency described as correcting long-standing employment inequities and strengthening service delivery in two sectors historically prone to governance concerns.¹⁰ A targeted salary top-up programme reportedly benefited 23,588 frontline workers across the health, education, security, and agriculture sectors, aimed at addressing wage disparities that have been cited as a contributing factor to petty corruption and absenteeism in public service.¹¹

⁶Public Procurement and Concessions Commission Summary Annual Report 2024 (PPCC, Monrovia 2024) 3, 7.

⁷As above 3.

⁸As above 5–6; SCORE PPCC Interview (2025).

⁹As above 6; SCORE PPCC Interview (2025).

¹⁰Civil Service Agency Annual Report Fiscal Year 2025 (CSA, Monrovia 2025), available at <https://csa.gov.lr/wp-content/uploads/2026/02/2025-CSA-Annual-Report.pdf> (accessed 31 May 2026).

¹¹As above.

The Civil Service Testing Center (CSTC), inaugurated in 2024, was said to have been fully operationalized in 2025, with 550 candidates — 64.73 percent male and 35.27 percent female — reportedly sitting computer-based examinations for government positions under a system designed to prioritize competence over connections in public sector recruitment.¹² As of fiscal year 2025, the CSA reported a total government workforce of 63,130 employees, comprising 59,018 civil servants and 4,112 appointed officials, with education, security, and health sectors accounting for the largest shares.¹³

On asset declaration enforcement, the CSA reported blocking the salaries of over 400 non-compliant officials, with over USD \$90,000 in seized funds redirected to the ‘One Child, One Chair’ initiative, reportedly producing 525 classroom chairs for public schools.¹⁴ Between January 2024 and September 2025, the Agency claimed to have received 214 grievance cases, resolved 49, and reinstated 71 employees whose rights had allegedly been violated.¹⁵ A total of 97 civil servants reportedly participated in six flagship training programs covering customer service, human resource management, public financial management, the Kaizen productivity methodology, and artificial intelligence tools, while 103 consultants were said to have been deployed across 28 government entities to support institutional strengthening.¹⁶ Notably, Liberia was reportedly endorsed during the 10th Africa Public Service Day in Addis Ababa, Ethiopia, to lead the development of an ECOWAS Regional Public Service Institutions Framework — a development the CSA described as recognition of the country’s re-emergence as a regional leader in public sector reform.¹⁷

Asset Recovery: Active Investigations, Structural Improvements

The Assets Recovery and Property Retrieval Task Force (AREPT) recorded significant operational developments during 2025. Following a Supreme Court ruling that dismissed a legal challenge by Gracious Ride Incorporated and affirmed AREPT’s authority to operate, the Task Force reportedly opened 28 investigations into suspected cases of illicit enrichment and asset theft, with 17 cases said to be nearing the prosecution stage.¹⁸ Among the indictments reportedly secured in November 2025 were those against Gracious Ride Transport Service for alleged misappropriation of public assets and against officials of the MDMC and Ministry of Foreign Affairs in connection with suspicious transactions allegedly totaling over USD \$6.7 million and L\$845 million.

The Task Force was reconstituted in March 2025 with a leaner five-member structure, placed under the Office of the Minister of State for Special Services and directed to collaborate with the Ministry of Justice, the LACC, the Office of the Ombudsman, the

¹²As above.

¹³As above.

¹⁴As above.

¹⁵As above.

¹⁶As above.

¹⁷As above.

¹⁸SCORE AREPT Interview (2025); ‘AREPT Bounces Back — As Supreme Court Denies Petition of Gracious Ride’ (Media Monitoring Report, SCORE 2025); see also <https://www.htsyndication.com/frontpage-africa/article/liberia%3A-ex-president-weah-s-former-protocol-chief-finda-bundoo-faces-probe-over-alleged-corruption-scheme/89490010> (accessed 1 June 2026).

General Services Agency, the LRA, and the Financial Intelligence Agency.¹⁹ Two senior forensic experts from FTI Consulting were brought in to support AREPT in tracing allegedly misappropriated assets, with the initial assessment reportedly provided at no cost to the government.²⁰ AREPT's Executive Director, Cllr Edwin Kla Martin, warned lawmakers that without adequate and timely budgetary support, the Task Force's momentum risked being lost, reportedly stating: 'We've made significant gains, but without funding, those gains could quickly erode.'²¹

Asset Declaration: Enforcement Escalates, High-Level Gaps Remain

Asset declaration compliance remained a prominent governance concern throughout 2025. The LACC reported that 2,430 public officials had complied with asset declaration requirements — representing, according to the Commission, 91 percent compliance across the three branches of government.²² These figures reflect the impact of escalating enforcement action, including the suspension and withholding of salaries of 457 appointed officials in early 2025 following President Boakai's November 2024 directive, reinforced by the CSA's salary-blocking mechanism that the Agency reported generated USD \$90,808.56 in seized funds.²³

However, compliance gaps at the highest levels of government persisted. The Office of the Ombudsman recommended the suspension and withholding of one month's salaries and benefits for four of the five Supreme Court Justices — including outgoing Chief Justice Sie-A-Nyene G Yuoh — and 29 lawmakers, comprising 17 Representatives and 12 Senators, for failure to comply with sections 15.1(c) and (d) of the Code of Conduct.²⁴ CENTAL expressed serious concern at this pattern, noting the contradiction of legislators who enacted the asset declaration law and Supreme Court Justices who had previously affirmed its importance through judicial opinion being found in non-compliance. CENTAL called on the Legislature to exercise its oversight mandate, urged the LACC to publish a full status report on the 457 suspended officials — including whether any had resumed duty without first satisfying the declaration requirement — and called on President Boakai to move from suspension to dismissal for officials who remain defiant, while urging the

¹⁹CENTAL 'Extended Mandate of the Asset Recovery and Property Retrieval Taskforce' (Press Statement, 2025), available at <https://cental.org.lr/index.php/documents/media-center/news/item/150-cental-wants-gol-make-full-disclosure-in-alleged-10-million-usd-foya-presidential-villa-welcomes-chief-justice-son-s-resignation-but> (accessed 1 June 2026).

²⁰'Liberia Brings in International Experts to Boost Asset Recovery Efforts' (Media Monitoring Report, SCORE, 18 March 2025); see also https://www.liberianobserver.com/news/gov-t-brings-in-experts-to-boost-asset-recovery-efforts/article_7847b53a-03ce-11f0-98b5-670ccf6e6c85.html (accessed 1 June 2026).

²¹'Boakai's Anti-Corruption Drive Risks Collapse, AREPT Boss Warns' (Media Monitoring Report, SCORE 2025). See <https://liberianinvestigator.com/boakai-anti-corruption-collapse-warning-arept-funding/>

²²SCORE LACC Interview (2025).

²³ 'CENTAL Wants Defiant Officials Dismissed by President Boakai Over Asset Declaration Failure' (Press Statement, 5 August 2025), available at https://www.liberianobserver.com/cental-wants-deviants-dismissed/article_a7e15591-4117-4363-bef4-b52be9c38699.html ; Civil Service Agency *Annual Report Fiscal Year 2025* (n 9).

²⁴ As above.

LACC to ensure that declarations already submitted are actively verified rather than filed without scrutiny.²⁵

Institutional Strengthening: New Tools, Operational Constraints

Several institutional developments during 2025 reflected a broadening of Liberia's anti-corruption infrastructure. The LACC established a Service Delivery Desk as a front-line point for receiving citizen inquiries, complaints, and referrals.²⁶ In February 2025, the Commission, in collaboration with the Ministry of Education, launched a program to integrate anti-corruption education into elementary school curricula, producing dedicated textbooks and learning materials for Grades 1 through 6.²⁷ The LACC reported receiving 44 cases during the year against a target of 16, investigating 27, drawing indictments in 6, and having 3 cases under active trial, with anti-corruption awareness campaigns reportedly conducted in 12 of Liberia's 15 counties.²⁸ Despite these reported gains, the Commission identified a shortage of investigators — currently only 15, according to LACC officials — as a primary operational bottleneck, with delayed allotments reportedly leaving the Commission with only approximately USD \$2.02 million of its nearly USD \$3 million approved 2024 budget received by year-end.²⁹

Accounts of the LACC's budgetary experience vary depending on the source consulted, a discrepancy worth noting directly. In interviews conducted for this report, LACC officials described receiving approximately USD \$2.02 million of a "nearly USD \$3 million" approved budget for the period under discussion — a self-reported disbursement rate of roughly 68 percent, which officials cited as a constraint on investigative capacity, staffing, and the pace of county-level outreach.

Official Ministry of Finance and Development Planning budget outturn data, however, presents a different picture. According to the Ministry's published FY2025 estimated outturn table for the Transparency and Accountability sector, the LACC's FY2024 actual expenditure was USD \$2,668,508 — roughly USD \$650,000 higher than the figure cited in interviews, and equivalent to approximately 89 percent of the "nearly USD \$3 million" approved budget referenced by officials, rather than 68 percent. For FY2025, the Ministry's data shows an approved budget of USD \$3,163,716 against an estimated outturn of USD \$3,137,750 — a shortfall of less than 1 percent, indicating the Commission was very nearly fully funded against its approved allocation for the year.³⁰

This gap between the Commission's self-reported funding experience and the official budget outturn record may reflect several factors: a mismatch between the specific fiscal year or budget line each figure refers to, a distinction between funds approved versus funds actually disbursed in-year (which can lag behind full-year outturn figures even when

²⁵As above.

²⁶Liberia Anti-Corruption Commission 2025 Annual Report (LACC, Monrovia 2025).

²⁷As above.

²⁸SCORE LACC Interview (2025).

²⁹As above; Liberia Anti-Corruption Commission 2025 Annual Report (n 25).

³⁰Ministry of Finance and Development Planning, Republic of Liberia, 'Summary by Spending Entity, Transparency and Accountability Sector', FY2025 Estimated Budget Outturn (Approved FY2026 National Budget supporting tables, Section 1.10), Monrovia, 2026.

the latter eventually catch up), or differences in what is counted as the Commission's operating budget versus its total appropriation. Regardless of the source of the discrepancy, the disparity itself is instructive: it suggests that frontline integrity institutions may experience budget execution very differently than year-end figures eventually reflect, with cash-flow timing and in-year disbursement delays — repeatedly cited by the LACC and other institutions in this report — potentially shaping operational reality more than the final approved-versus-outturn comparison alone would suggest.

A broader, sector-wide view reinforces the value of consulting official outturn data alongside institutional self-reporting. According to the Ministry of Finance and Development Planning's FY2025 estimated budget outturn for the Transparency and Accountability sector, aggregate funding across the sector's twelve constituent institutions rose from USD \$24,140,582 in FY2024 actual expenditure to an estimated USD \$30,262,593 in FY2025 — exceeding the FY2025 approved budget of USD \$30,131,189 by a marginal 0.4 percent. At the aggregate level, the sector therefore appears to have been fully funded against its approved allocation for the year.³¹

This sector-wide figure, however, obscures considerable variation at the institutional level. Several integrity institutions central to this report's findings recorded outturns below their approved FY2025 budgets: the Office of the Ombudsman received an estimated USD \$521,721 against an approved budget of USD \$650,565 — a shortfall of USD \$128,844, or approximately 20 percent, the largest proportional shortfall recorded among integrity institutions in the sector. The Liberia Extractive Industries Transparency Initiative recorded an estimated outturn of USD \$637,638 against an approved USD \$657,485, a 3 percent shortfall. By contrast, the General Auditing Commission, the Public Procurement and Concessions Commission, and the Financial Intelligence Agency each recorded estimated outturns slightly above their approved budgets, with the Financial Intelligence Agency's outturn of USD \$2,120,611 exceeding its USD \$1,931,556 approved allocation by nearly 10 percent.

Outside the core integrity institutions covered elsewhere in this report, the Liberia Land Authority recorded the sector's largest absolute shortfall, with an estimated outturn of USD \$2,709,036 against an approved budget of USD \$3,566,559 — a gap of USD \$857,523, or 24 percent. Given the persistent role of land-related disputes and irregularities in Liberia's broader governance landscape, this funding gap warrants attention in future SCORE reporting cycles even though the Authority falls outside this report's primary institutional focus.

Coordinated efforts between the LACC and the OWECC-L reportedly advanced the establishment of a National Anti-Corruption Court — designated as Criminal Court 'F' — with a draft legal framework said to have been submitted for legislative review, and the court expected to become operational in November 2026.³² The LACC also reportedly secured a safe house in collaboration with the Ministry of Justice to shelter protected

³¹ Ministry of Finance and Development Planning, Republic of Liberia, 'Summary by Spending Entity, Transparency and Accountability Sector', FY2025 Estimated Budget Outturn (Approved FY2026 National Budget supporting tables, Section 1.10), Monrovia, 2026.

³² Liberia Anti-Corruption Commission 2025 Annual Report (n 27).

witnesses and whistleblowers on a case-by-case basis.³³ The Witness Protection Agency (WPA), established by an Act of the National Legislature in 2021 but operationally dormant for several years, took a significant step toward full operationalization in October 2025 when President Boakai appointed Atty. Teklo Maxwell Grigsby II as Director and Mr. Varney Ali Sheriff as Deputy Director of the Witness Protection Unit under the Ministry of Justice.³⁴ The appointments, coming more than four years after the Agency's legal establishment, represent a meaningful step toward providing institutional protection for witnesses in corruption-related prosecutions, though the Agency's full operational effectiveness will depend on adequate and sustained funding. The President also mandated an amendment to the Whistleblower Act of 2021 to strengthen incentives for reporting persons.³⁵ The Office of the Ombudsman expanded its activities but flagged mobility constraints, limited public knowledge of its mandate, and financial request processing delays of reportedly up to two months as recurring operational challenges.³⁶

Corporate Transparency: Beneficial Ownership and Extractive Sector Advances

Key private sector institutions joined the Liberia Business Registry to finalize the Beneficial Ownership Transparency (BOT) Guidance Resources, mandating all registered legal entities to identify and report their beneficial owners with a five percent threshold, in alignment with Financial Action Task Force (FATF) standards.³⁷ The Financial Intelligence Agency plays a central enforcement role, cross-referencing ownership data with suspicious transaction reports to generate actionable intelligence for law enforcement, with the BOT online portal expected to be rolled out in the near term.³⁸ CENTAL welcomed Liberia's membership in the Fisheries Transparency Initiative (FiTI) on May 21, 2025, while urging broader publication of fisheries agreements and revenue and expenditure reports.³⁹ In the extractive sector, LEITI continued to require all extractive companies to adopt and publish anti-corruption policies, reported referring two suspected corruption cases to the LACC for investigation, and claimed to have collaborated with the LRA to integrate the beneficial ownership register with tax systems to identify hidden owners and address tax evasion.⁴⁰

³³As above.

³⁴Executive Mansion of the Republic of Liberia 'President Boakai Announces Key Appointments and Administrative Actions in Government' (Press Release, 15 October 2025), available at <https://www.emansion.gov.lr/media/press-release/president-boakai-announces-key-appointments-and-administrative-actions> (accessed 1 June 2026).

³⁵SCORE Witness Protection Agency Interview (2025).

³⁶SCORE Office of the Ombudsman Interview (2025).

³⁷Financial Intelligence Agency of Liberia 'Key Private Sector Institutions Join Liberia Business Registry to Finalize Landmark Beneficial Ownerships Transparency (BOT) Guidance Resources Documents' (2025), available at <https://www.fialiberia.gov.lr/key-private-sector-institutions-join-liberia-business-registry-to-finalize-landmark-beneficial-ownerships-transparency-bot-guidance-resources-documents/> (accessed 2 February 2026).

³⁸As above.

³⁹CENTAL 'CENTAL Hails Liberia FiTI Membership' (Press Statement, 2025).

⁴⁰SCORE LEITI Interview (2025).

War and Economic Crimes Court: Chronic Under funding Persists

The Office of the War and Economic Crimes Court, which was established under Executive Order No. 148, continued to face serious operational difficulties during 2025 due to inadequate and delayed funding. Dr Jallah Barbu, the Office's Executive Director, reported that the government had yet to release USD\$300,000 allocated in the 2025 national budget, prompting criticism from the Independent National Commission on Human Rights, which described the pace of support as unacceptably slow and warned that the delays risked undermining transitional justice aspirations.⁴¹ When funding was eventually released — reportedly totaling USD\$368,000 — Dr Barbu stated that it had already been exhausted, with the Office's monthly running costs claimed to exceed USD\$120,000, nearly three times the USD\$42,000 monthly allocation provided in the 2024 budget.⁴² The persistent gap between reported operational needs and budgetary provision raises ongoing questions about the government's practical commitment to this institutional priority.

The disparity also raises concerns about political will in the midst of the government's pronounced support for OWECC's activities, including its presented legislation (Bills to establish the war and economic crimes court and the national anticorruption court), which is nationally recognized as positive steps toward the end of impunity.

Taken together, the developments documented in this section reflect an anti-corruption landscape in which institutional frameworks are gradually being strengthened and new enforcement tools put in place, but where audit findings reveal deep-rooted financial governance weaknesses, funding constraints limit institutional effectiveness, compliance at senior levels of government remains uneven, and the selective application of accountability standards continues to limit the pace and credibility of reform.

⁴¹'Human Rights Commission Criticizes Government's Lack of Financial Support to War Crimes Court Office' (Media Monitoring Report, SCORE 2025).

⁴²'War Crimes Court Office Finally Receives Government Funds But Reveals a Running Cost Three Times Budget Allocation' FrontPage Africa (Monrovia 2025).

In Focus: Trends and Allegations of Corruption

A range of corruption-related incidents reported during 2025 reflected the persistent vulnerability of public institutions to misuse of office, financial mismanagement, and abuse of procurement systems. While some incidents resulted in enforcement action — including arrests, suspensions, and indictments — others remained under investigation or produced responses that civil society organizations characterized as inadequate. Taken together, the incidents documented in this section point to governance weaknesses across multiple sectors, from public health and education to energy, sport, and port management.

Audit Oversight: Selected Findings from 2025 GAC Reports

The release of a General Auditing Commission (GAC) compliance audit of the supplementary payroll system at the Ministry of State for Presidential Affairs (MOS), covering the period July 2018 to March 2024, generated significant public attention during the reporting period. The report found that the Ministry's supplementary payroll system was non-compliant 'in all material respects' with the Revenue Code of 2011, the Public Financial Management Act of 2009, and several other legal frameworks. Specific findings included unauthorized supplementary payroll spending of over USD \$3.5 million, payments totaling over USD \$7.9 million and L\$964,766.21 reportedly made without supporting documentation, and unauthorized severance payments to 647 laid-off employees.⁴³

The audit covered the administrations of former Ministers of State Nathaniel F. McGill (January 2018–August 2021), G. Wesseh Blamo (August 2021–January 2024), and current Minister Sylvester M. Grigsby (January 2024 to date). While the findings relating to McGill and Blamo covered the preceding administration, the report also indicated that the Ministry under Minister Grigsby reportedly hired supplementary staff within two months of taking office without proper recruitment processes and paid them over USD \$36,000 monthly from a consultancy budget line, without verification or documentation. The Ministry's failure to present 74 newly hired supplementary staff for physical verification was cited as a violation of the Public Financial Management Act.⁴⁴

⁴³Office of the Auditor General *Report on the Compliance Audit of the Supplementary Payroll System at the Ministry of State for Presidential Affairs: July 1, 2018 – March 31, 2024* (General Auditing Commission, Monrovia 2025); GC Koinyeneh 'Liberia: Ministry of State Spent Over US\$12 Million on Supplementary Payroll Outside Civil Service System – GAC Report' *FrontPage Africa* (30 July 2024) <https://frontpageafricaonline.com/government-news/liberia-ministry-of-state-spent-over-us12-million-on-supplementary-payroll-outside-civil-service-system-gac-report/> accessed 1 June 2026.

⁴⁴'Liberia: Deputy Minister Dismisses Ghost Worker Allegations, Defends Ministry's Payroll Integrity' *FrontPage Africa* (9 June 2025) <https://frontpageafricaonline.com/news/liberia-deputy-minister-dismisses-ghost-worker-allegations-defends-ministrys-payroll-integrity/> accessed 1 June 2026; See also <https://oraclenewsdaily.com/2025/06/08/liberia-no-ghost-no-fraud-ministry-of-state-for-presidential-affairs-releases-documents-defending-payroll-integrity-against-misinformation-claims/> accessed 1 June 2026.

CENTAL raised serious concerns about these findings, particularly regarding the current administration's conduct. It noted that the Ministry of State had dismissed three senior officials in 2024 amid reports of payroll irregularities and questioned whether the dismissals targeted conduct under the previous administration, the current one, or both. CENTAL urged the LACC to take swift action to investigate, noting that investigations into payroll irregularities at the Ministry had been ongoing since October 14, 2024 — approximately eight months at the time of the statement.⁴⁵

Also, a compliance audit of the Cargo Tracking Note System — covering operations at the National Port Authority (NPA) and Global Terminal Management Systems (GTMS) between July 2018 and October 2024 — found that the 15-year public-private partnership agreement was reportedly entered into without competitive bidding or adherence to the Public Procurement and Concessions Act. In particular, it found that no justification was provided for the sole-source award. The audit identified alleged license fee discrepancies of USD \$1.53 million and found no evidence of USD \$2.15 million in throughput fee payments from GTMS to the NPA as required under the contract. GTMS allegedly also failed to provide evidence of the required USD \$3 million initial capital investment, with no documentation of asset acquisition, equipment installation, or system commissioning. The audit additionally found no evidence of mandatory operational reporting, no documented five-year contract review, and no monitoring or compliance committee established by the NPA. The Auditor General issued an Adverse Conclusion, finding operations were not in compliance with applicable contract terms and law.⁴⁶

A compliance audit of the Destination Inspection Agreement between the Government of Liberia and MedTech Scientific Ltd, covering July 2022 to October 2024, found that the LRA allegedly failed to remit USD \$6,775,954 of the government's 20 percent share of collected fees into the consolidated revenue account, reportedly holding it in a separate 'Capacity Building Fund' in alleged breach of the Public Financial Management Act. Reconciliation identified a variance of USD \$770,323 in funds ultimately remitted to the LRA, while expenditures totaling USD \$1.3 million made by MedTech from the government's revenue share lacked basic supporting documents. The audit further found no evidence of key contract deliverables having been implemented — including 3D

⁴⁵Center for Transparency and Accountability in Liberia (CENTAL) 'Allegations of Payroll Paddling' (Press Statement, 2025), as reported in 'CENTAL Urges LACC Probe into Ministry of State Payroll Paddling' *Liberian Observer* (4 June 2025) https://www.liberianobserver.com/news/cental-urges-lacc-probe-into-ministry-of-state-payroll-paddling/article_b2db06ba-98f6-44f9-86e5-bfc8aea007bd.html accessed 1 June 2026.

⁴⁶Office of the Auditor General *Report on the Compliance Audit of the Cargo Tracking Note System (NPA & GTMS): July 1, 2018 – October 31, 2024* (General Auditing Commission, Monrovia 2025), available at <https://gac.gov.lr/wp-content/uploads/2025/08/AG-Annual-Performance-Report.pdf> accessed 1 June 2026.

container scanners, CCTV infrastructure, forklifts, and IT systems. The Auditor General issued an Adverse Conclusion for significant non-compliance.⁴⁷

The financial statement audit of the Liberia Electricity Corporation (LEC), covering the 18 months ended December 31, 2021, found that management reportedly could not provide evidence for USD \$5.5 million in retirement benefits, including actuarial reports, approved policies, or supporting calculations. Bank overdrafts of USD \$2.8 million were presented without required ministerial and Debt Management Committee approval, management reportedly failed to provide supporting documentation for USD \$16 million in receivables and USD \$11.6 million in payables, and no evidence was provided of tokens generated or sold by LIBANGO — making it impossible to reconcile USD \$17.1 million in prepaid revenue against USD \$1.5 million in commissions paid. The Auditor General issued an Adverse Opinion due to the pervasive nature of the irregularities identified.⁴⁸

A compliance audit of the Government of Liberia's domestic debt obligations, covering January 1980 to December 2024, found that of 784 claims valued at USD \$770 million and L\$5.05 billion, 442 claims — representing approximately 88 percent by value — were invalidated or rejected due to the non-provision of original documents, inadequate supporting documentation, or the resubmission of already-settled claims. Management reportedly made debt payments totaling USD \$216.6 million without required supporting documents, unreconciled variances of USD \$5.9 million and USD \$36.3 million were identified between IFMIS and Fiscal Outturn reports for fiscal years 2022 and 2023, and 99 salary and severance claims totaling USD \$17.3 million were reportedly submitted without employment letters, identification documents, or approved pay slips. The Auditor General issued an Adverse Conclusion for material non-compliance.⁴⁹

The performance audit of community forest management, covering July 2018 to December 2023, found that the Forestry Development Authority (FDA) lacked the staffing, equipment, and logistical resources to effectively regulate community forest contracts, with regional offices reportedly unable to enforce forest regulations or prevent illegal logging and cocoa farm encroachment allegedly damaging 19,018 hectares. Of 32 contracts reviewed, 18 were reportedly inactive, with contractors allegedly owing

⁴⁷Office of the Auditor General *Report on the Compliance Audit of the Destination Inspection Agreement (GoL & MedTech Scientific Ltd): July 1, 2022 – October 31, 2024* (General Auditing Commission, Monrovia 2025), available at <https://gac.gov.lr/wp-content/uploads/2025/08/AG-Annual-Performance-Report.pdf> accessed 1 June 2026.

⁴⁸Office of the Auditor General *Report on the Financial Statement Audit of the Liberia Electricity Corporation (LEC): 18 Months Ended December 31, 2021* (General Auditing Commission, Monrovia 2025), available at <https://gac.gov.lr/wp-content/uploads/2025/08/AG-Annual-Performance-Report.pdf> accessed 1 June 2026.

⁴⁹Office of the Auditor General *Report on the Compliance Audit of Government of Liberia Domestic Debts: January 1, 1980 – December 31, 2024* (General Auditing Commission, Monrovia 2025), available at <https://gac.gov.lr/wp-content/uploads/2025/08/AG-Annual-Performance-Report.pdf> accessed 1 June 2026.

communities over USD \$1 million in land rental fees, USD \$767,000 in cubic meter fees, and USD \$591,500 in unpaid scholarship fees. Alleged misappropriation of community funds in Gheebarn Community Forest No. 1 was identified, where USD \$207,151 was reportedly withdrawn with only USD \$9,000 traceable to an unfinished project. FDA checkpoints reportedly generated USD \$3 million between 2018 and 2023, but no evidence of expenditure was provided for approximately USD \$1.1 million — 35.8 percent — of that amount.⁵⁰

The management letter arising from the audit of the Government of Liberia Consolidated Funds Account for fiscal year 2024 identified payments totaling USD \$2.85 million — including grants to the Ministry of Health, operations funds to the Ministry of Public Works, and scholarship arrears to the Ministry of Education — reportedly made without expenditure reports, job completion certificates, or bid documents. Spending allegedly exceeded approved budgets by USD \$2.8 million without required legislative approval. LRA also reportedly retained over USD \$6.7 million of the government's revenue share in breach of consolidated fund rules, and 36 revenue transitory accounts were reportedly not reconciled daily. Unpaid tax liabilities totaling USD \$6.6 million were identified across state-owned enterprises including LEC and the Liberia Water and Sewer Corporation. One ministry and 11 agencies — including the LRA, the Monrovia City Corporation, and the University of Liberia — reportedly failed to submit financial statements for consolidation, collectively spending USD \$80.5 million without this basic accountability measure in place.⁵¹

The follow-up performance audit of the Ministry of Education's Free and Compulsory Primary Education program found that of 10 recommendations from the original 2017 audit, only one had been fully implemented, three were partially implemented, and six remained unimplemented. Monitoring was rendered ineffective by the reported failure to release funds for fuel and vehicle repairs, school principals and students were reportedly absent during school hours, and evidence was found of illegal fee collection — with parents being charged as a condition of admission despite the program's free and compulsory mandate. The Auditor General concluded that the Ministry had made unsatisfactory progress.⁵²

⁵⁰Office of the Auditor General *Report on the Performance Audit of the Management of Community Forests in Liberia: July 1, 2018 – December 31, 2023* (General Auditing Commission, Monrovia 2025), available at <https://gac.gov.lr/wp-content/uploads/2025/08/AG-Annual-Performance-Report.pdf> accessed 1 June 2026.

⁵¹Office of the Auditor General *Management Letter: Audit of the Government of Liberia Consolidated Funds Account, Fiscal Year January 1 – December 31, 2024* (General Auditing Commission, Monrovia 2025), available at <https://gac.gov.lr/wp-content/uploads/2025/08/AG-Annual-Performance-Report.pdf> accessed 1 June 2026.

⁵²Office of the Auditor General *Follow-up Performance Audit Report on the Management of Free and Compulsory Primary Education in Liberia: April 6, 2023 – July 2, 2024* (General Auditing Commission,

These individual findings are compounded by the GAC's Status Report on the Implementation of Audit Recommendations across 62 audited entities, covering August 2024 to August 2025. Only 37 percent of recommendations had been implemented overall, while 57 percent — 4,114 of 7,169 recommendations — reportedly remained unimplemented. Four entities — the Ministry of Internal Affairs, the Ministry of Posts and Telecommunications, the National Port Authority, and the Law Reform Commission — recorded zero implementation. Ministries as a category recorded only 27 percent implementation, and the municipal government sector only 8 percent. Compliance-related recommendations accounted for 80 percent of all unimplemented recommendations — pointing to a systemic pattern of disregarding legal obligations that the GAC identified as a core enabler of corruption.⁵³

Asset Misappropriation at NPHIL and Subsequent Leadership Fallout

The National Public Health Institute of Liberia (NPHIL) faced an internal corruption crisis in January 2025 when Director General Dr. Dougbeh Christopher Nyan dismissed two senior officials and suspended several others following an investigation into the unauthorized removal and alleged illegal sale of eleven government-owned vehicles. The dismissals affected George Watson, Special Assistant to the Deputy Director for Administration, and Pewee Quaqua, Director of Logistics. Darlington Bah, Deputy Director for Logistics, was indefinitely suspended, while three drivers each received three-month suspensions without pay.⁵⁴ The investigation reportedly uncovered the use of forged General Services Agency documents to facilitate the alleged illegal sale and personal appropriation of NPHIL vehicles.

The committee also recommended the dismissal of Dr. Adams K. Lincoln, Deputy Director General, who was accused of masterminding the scheme — though he was reportedly later cleared by the Liberia National Police due to lack of documentary evidence.⁵⁵ The institutional fallout extended further when President Boakai dismissed Dr. Nyan himself in October 2025, following a formal recommendation by the NPHIL Board of Directors

Monrovia 2025), available at <https://gac.gov.lr/wp-content/uploads/2025/08/AG-Annual-Performance-Report.pdf> accessed 1 June 2026.

⁵³Office of the Auditor General *Status Report on the Implementation of Audit Recommendations at 62 Audited Entities: August 1, 2024 – August 31, 2025* (General Auditing Commission, Monrovia 2025), available at <https://gac.gov.lr/wp-content/uploads/2025/08/AG-Annual-Performance-Report.pdf> accessed 1 June 2026.

⁵⁴WN Tokpah 'Liberia: NPHIL Sacks Two, Suspends Others Over Theft of 11 Vehicles; Deputy Director General Accused of Masterminding Scheme' *FrontPage Africa* (15 January 2025) <https://frontpageafricaonline.com/health/liberia-nphil-sacks-two-suspends-others-over-theft-of-11-vehicles-deputy-director-general-accused-of-masterminding-scheme/> accessed 1 June 2026.

⁵⁵ As above; GC Koinyeneh 'Liberia: President Boakai Sacks NPHIL Boss Dougbeh Nyan Following Board's Recommendation Citing Gross Inefficiency' *FrontPage Africa* (16 October 2025) <https://frontpageafricaonline.com/news/liberia-president-boakai-sacks-nphil-boss-dougbeh-nyan-following-boards-recommendation-citing-gross-inefficiency/> accessed 1 June 2026.

citing gross inefficiency, undesirable actions against the public interest, and violations of the NPHIL Act of 2016, supported by nine of ten Board members.⁵⁶

NWASHC CEO Arrested Over Alleged Misappropriation

In March 2025, the LACC arrested George Yarngo, Chief Executive Officer of the National Water, Sanitation, and Hygiene Commission (NWASHC), following his failure to comply with a previous summons. Yarngo had been formally invited for questioning on March 13 over allegations of misappropriating over USD \$50,000 in public funds. Alleged irregularities included a USD \$20,000 allocation for generator fuel for which no fuel was reportedly purchased and the funds remained unaccounted for, a USD \$6,000 allocation for generator repairs allegedly never carried out, and a USD \$30,000 allocation for cleaning materials and fumigation services with no evidence of expenditure.⁵⁷ Following his arrest, Yarngo reportedly described the manner of his detention as ‘appalling and unfair,’ maintaining he had previously informed the LACC of his unavailability and had expressed willingness to undergo an audit.⁵⁸

NOCAL CEO Suspended, Indicted, Case Subsequently Dismissed

NOCAL became embroiled in a significant governance controversy in February 2025 when President Boakai suspended CEO Rustonlyn Suacoco Dennis following NOCAL Board recommendations and LACC allegations of financial misconduct. The investigation centered on allegations that Dennis had authorized the purchase of a luxury SUV for USD \$75,000, with sources suggesting the vehicle’s actual market value was USD \$45,000 and that she had allegedly conspired with the dealership to receive kickbacks from the inflated price. Further allegations included the manipulation of procurement processes to award a USD \$585,000 consultancy contract to West Africa Geo-Services without adhering to applicable financial management laws.⁵⁹ Dennis denied all wrongdoing, characterizing the allegations as politically motivated.

Dennis was subsequently indicted in July 2025 on multiple charges including economic sabotage, fraud, and procurement violations, alongside NOCAL’s financial comptroller and an IT technician at the Ministry of Transport.⁶⁰ In March 2026, however, Criminal

⁵⁶As above.

⁵⁷WN Tokpah ‘Liberia: WASH CEO Arrested by LACC Over Alleged Financial Mismanagement’ *FrontPage Africa* (20 March 2025) <https://frontpageafricaonline.com/news/liberia-wash-ceo-arrested-by-lacc-over-alleged-financial-mismanagement/> accessed 1 June 2026.

⁵⁸‘WASH Boss Decries Public Humiliation After Police Escort to Corruption Probe’ *The Liberian Investigator* (20 March 2025) <https://liberianinvestigator.com/featured/wash-boss-decries-public-humiliation-after-police-escort-to-corruption-probe/> accessed 1 June 2026.

⁵⁹WN Tokpah ‘Liberia: LACC Investigates NOCAL CEO Over Alleged Corruption, Kickback Scandals’ *FrontPage Africa* (7 February 2025) <https://frontpageafricaonline.com/news/liberia-lacc-investigates-nocal-ceo-over-alleged-corruption-kickback-scandals/> accessed 1 June 2026.

⁶⁰‘Liberia: Suspended NOCAL CEO Appears in Court on Economic Sabotage Charges’ *allAfrica* (24 July 2025) <https://allafrica.com/stories/202507240251.html> accessed 1 June 2026.

Court 'C' dismissed the indictment against Dennis, citing the prosecution's failure to commence trial within the statutory period.⁶¹

Procurement Fraud Allegations at the Bureau of State Enterprises

Classified documents reported by Verity News indicated widespread procurement irregularities and alleged fraud at the Bureau of State Enterprises (BSE), which oversees state-owned enterprises, including allegations that vendors were paid for services not rendered. Among the companies under reported scrutiny was Flex Group Inc., allegedly awarded a USD \$239,662.50 contract to develop a Management Information System for state-owned enterprises.⁶² President Boakai suspended BSE Director General Arthur Massaquoi in June 2025 pending a LACC investigation into reported financial and administrative malpractices under his leadership.⁶³ The BSE subsequently refuted allegations against its acting leadership as 'false, misleading, and malicious,' describing them as a coordinated attempt to undermine ongoing reform and audit processes at the institution.

LACC Summons LFA President

The Liberia Football Association (LFA) came under scrutiny when the LACC initiated an investigation into alleged financial improprieties tied to the construction of the LFA's new headquarters and the management of government allocations to the association. In a May 2025 communication, the LACC alleged that government allocations of USD \$658,550 and USD \$1,160,016 to the LFA during fiscal years 2022 and 2023 respectively had allegedly been expended without accountability.⁶⁴ LFA President Mustapha I. Raji appeared before the LACC on May 29 and expressed openness to a full investigation, maintaining that all transactions were documented and available for audit. Both Raji and former LFA officials publicly rejected the allegations as lacking merit.

MCSS Insurance Fraud Allegations and Dismissal of Superintendent

Allegations of financial misconduct at the Monrovia Consolidated School System (MCSS) emerged in April 2025 when the Financial Intelligence Agency (FIA) submitted a

⁶¹ JT Tumu 'Liberia: Court Throws Out NOCAL Ex-CEO Case Over Trial Delay' *FrontPage Africa* (18 March 2026) <https://frontpageafricaonline.com/news/liberia-court-throws-out-nocal-ex-ceo-case-over-trial-delay/>

⁶² 'Collusion, Procurement Fraud — BSE Paid Vendors Without Services Provided' *Verity News* (2025) (SCORE Media Monitoring 2025).

⁶³ 'Liberia: President Boakai Suspends Director-General of the Bureau of State Enterprises Pending Investigation' *FrontPage Africa* (26 June 2025) <https://frontpageafricaonline.com/opinion/press-release/liberia-president-boakai-suspends-director-general-of-the-bureau-of-state-enterprises-pending-investigation/> accessed 1 June 2026.

⁶⁴ 'LACC Summons LFA President Raji Over Headquarters Funds — But Critics Cry Foul' (SCORE Media Monitoring 2025); 'LFA President Mustapha Raji Open to LACC Investigation Amid Corruption Allegations' *The Liberian Investigator* (23 May 2025) <https://liberianinvestigator.com/diaspora/lfa-president-mustapha-raji-lacc-investigation-corruption/> accessed 1 June 2026.

confidential report to the LACC recommending a full-scale investigation into a suspected insurance fraud scheme and the alleged misappropriation of scholarship funds. The FIA reported that Sonita Dangan, an MCSS employee, had allegedly received L\$8.1 million in checks from Kabineh Keita, a suspected employee of Sky Insurance — the institution’s insurer — with no identifiable legitimate business relationship between the two parties. Separately, it was alleged that MCSS administrators charged individual teachers USD \$920 each to participate in a government-funded study program in India, despite the costs already having been covered by government.⁶⁵

CENTAL called on President Boakai to suspend the officials at the center of the allegations pending the LACC’s independent investigation, cautioning that failure to investigate convincingly would signal perpetuation of a culture of impunity.⁶⁶ Following LACC findings, President Boakai dismissed MCSS Superintendent James A.S. Momoh in November 2025. The LACC concluded that Momoh was liable for multiple violations including failure to comply with PPCC regulations, extortion, abuse of office, criminal conspiracy, and facilitation of improper activities in contract awarding. He was directed to report to the Ministry of Justice for prosecution.⁶⁷

Scholarship Fraud in the Office of the First Lady

The Office of First Lady Kartumu Y. Boakai was drawn into controversy in January 2025 following allegations that two staff members — Varfee Holmes, serving as Technical Consultant and Media and Communication Officer, and Lemuel Vah — solicited and received USD \$4,000 from a Liberian parent under the pretense of securing scholarships for two children to study at universities in Great Britain. The alleged victims claimed they each paid USD \$2,000 on the promise of guaranteed scholarship placements, after which Holmes reportedly ceased all communication.⁶⁸ During a radio interview, Holmes acknowledged receiving the funds but maintained they were intended for a ‘partially

⁶⁵‘FIA Flags Suspected Corruption at MCSS, Calls for LACC Probe’ *The Liberian Investigator* (14 April 2025) <https://liberianinvestigator.com/news/fia-flags-suspected-corruption-at-mcss-calls-for-lacc-probe/> accessed 1 June 2026; ‘MCSS, Sky Insurance Hooked in L\$8M Corruption Scandal’ *Liberian Observer* (15 April 2025) https://www.liberianobserver.com/news/mcss-sky-insurance-hooked-in-l-8m-corruption-scandal/article_8116326a-71fc-46d0-9ce0-2770d76944a0.html accessed 1 June 2026.

⁶⁶CENTAL ‘CENTAL Proposes Administrative Actions on MCSS Officials Accused of Corruption Pending Probe’ (Press Statement, April 2025), as reported in ‘Liberia: CENTAL Troubled by LRD\$8.1 Million Corruption Allegation’ *allAfrica* (23 April 2025) <https://allafrica.com/stories/202504230283.html> accessed 1 June 2026.

⁶⁷‘Massive Scandal Forces Boakai to Fire MCSS Chief’ *The New Dawn Liberia* (17 November 2025) <https://www.thenewdawnliberia.com/massive-scandal-forces-boakai-to-fire-mcss-chief/> accessed 1 June 2026.

⁶⁸‘Scandal Entangles Office of First Lady Over Scholarship Fraud’ *Verity News* (10 January 2025) <<https://verityonlinenews.com/scandal-entangles-office-of-first-lady-over-scholarship-fraud/>> accessed 1 June 2026; WN Tokpah ‘Liberia: First Lady’s Office Caught in Fraud Scandal, Deepening Governance Crisis’ *FrontPage Africa* (10 January 2025) <https://frontpageafricaonline.com/news/liberia-first-ladys-office-caught-in-fraud-scandal-deepening-governance-crisis/> accessed 1 June 2026.

funded scholarship’ — a characterization contradicted by the victims’ account. He initially denied any awareness on the part of the First Lady, but later admitted she had been ‘briefed on the surface.’⁶⁹

The First Lady’s office suspended both Holmes and Vah for one month without pay and confirmed that the full USD \$4,000 had been refunded. However, the response was widely criticized as insufficient, with civil society groups and commentators questioning whether a brief suspension — rather than dismissal and referral for prosecution — was an adequate response to conduct that could constitute fraud.⁷⁰

Alleged Records Falsification at Sinoe Port

Documents leaked to Verity News and reported in March 2025 alleged that management at the Samuel Alfred Ross Port in Sinoe County, under Port Director Madame Sylvia Tarley, had manipulated official shipping records to conceal the true volume of fertilizer transported through the port in January and February 2025. Six fertilizer shipments totaling 3,300 metric tons were allegedly made from Sinoe to Harper Port by Golden Veroleum Liberia (GVL), but official reports submitted to the National Port Authority reportedly listed only four trips and claimed a total volume of 1,030 metric tons — an underreporting of approximately 2,270 metric tons. The discrepancy raised questions about what happened to the missing volume and whether the records manipulation was part of a deliberate effort to conceal unauthorized activity.⁷¹

In sum, the incidents documented in this section reflect a pattern in which allegations of corruption span public health, oil, education, sport, infrastructure, and the highest offices of government. While enforcement responses — including arrests, suspensions, and dismissals — were recorded in several cases, the overall picture points to continued vulnerability in public institutions, selective and uneven accountability, and the persistent challenge of converting investigations into prosecutorial outcomes within Liberia’s current judicial framework.

⁶⁹As above.

⁷⁰WN Tokpah ‘Liberia: First Lady’s “Lukewarm” Response to Scholarship Fraud Sparks Concerns Over Accountability’ *FrontPage Africa* (21 January 2025) <https://frontpageafricaonline.com/news/liberia-first-ladys-lukewarm-response-to-scholarship-fraud-sparks-concerns-over-accountability/> accessed 1 June 2026.

⁷¹‘Corruption Scandal at Sinoe Port’ *Verity News* (24 March 2025) <https://verityonlinenews.com/corruption-scandal-at-sinoe-port/> accessed 1 June 2026.

In Focus: Accountability and Enforcement

Liberia's accountability and prosecution landscape in 2025 was marked by a mix of notable enforcement actions, high-profile indictments, and significant prosecutorial outcomes, alongside persistent concerns about selective accountability, judicial delays, and the use of financial settlements to resolve governance disputes. Civil society organizations — particularly CENTAL — raised pointed questions throughout the year about whether accountability measures were applied consistently across political lines or selectively targeted at officials associated with the previous administration.

The CBL Settlement: Rule of Law Concerns and Governance Credibility

One of the most controversial accountability episodes of the reporting period involved the government's reported settlement with J. Aloysius Tarlue Jr., the suspended Executive Governor of the Central Bank of Liberia (CBL). Tarlue had been suspended by President Boakai and subsequently filed a petition for a writ of prohibition before the Supreme Court challenging the legality of his removal. The dispute was resolved in January 2025 when Tarlue reportedly accepted a financial settlement worth approximately USD \$375,000 — confirmed during the confirmation hearing of his replacement — in exchange for voluntarily withdrawing his lawsuit.⁷² A Notice of Voluntary Discontinuance, co-signed by Tarlue's counsel and the Ministry of Justice, was approved by Associate Justice Yussif D. Kaba, officially closing the proceedings.⁷³

The settlement provoked significant public backlash and raised questions about the government's stated anti-corruption commitment. CENTAL expressed dismay at what it described as 'business as usual' under the Boakai-Koung administration, noting that Tarlue's suspension had been publicly justified on the basis of a GAC audit finding financial irregularities at the CBL during his tenure. CENTAL questioned whether the audit findings were the genuine basis for the suspension or merely a pretext for a politically motivated removal, and condemned the use of nearly half a million dollars of public funds to facilitate a confidential settlement. It warned that such agreements — entered into under strict confidentiality — make it impossible for the public to know the full extent of settlements the government may have concluded with other removed officials.⁷⁴ The Joint

⁷²WN Tokpah 'Liberia: Suspended CBL Governor Tarlue Withdraws Lawsuit Against Government After Allegedly Receiving US\$375,000 Settlement' *FrontPage Africa* (27 January 2025) <https://frontpageafricaonline.com/news/liberia-suspended-cbl-governor-tarlue-withdraws-lawsuit-against-government-after-allegedly-receiving-us375000-settlement/> accessed 20 February 2026.

⁷³As above.

⁷⁴Center for Transparency and Accountability in Liberia (CENTAL) 'CENTAL Dismayed Over "Business as Usual" under the Boakai-Koung Administration' (Press Statement, 5 February 2025), as reported in ST Miapue 'Liberia: CENTAL Expresses Dismay Over "Business as Usual" Under Boakai-Koung Administration' *FrontPage Africa* (6 February 2025) <https://frontpageafricaonline.com/news/liberia-cental-expresses-dismay-over-business-as-usual-under-boakai-koung-administration/> accessed 20 February 2026.

Legislative Public Accounts Committee echoed these concerns, accusing President Boakai of undermining accountability through backdoor settlements and politically motivated appointments, and alleging that institutions like the GAC were being used as tools to oust officials under the guise of governance reform.⁷⁵

Selective Accountability: The NaFAA and Dorr Cooper Cases

Civil society concerns about the consistency of accountability measures intensified during the reporting period. The suspension of Emma Metieh Glassco, Director General of the National Fisheries and Aquaculture Authority (NaFAA), was cited by commentators as emblematic of a pattern in which officials appointed by former President Weah faced removal on grounds criticized as vague and politically convenient. The stated justification — alleged ‘managerial and financial inefficiencies’ and ‘insulting behavior’ — was characterized by critics as insufficiently substantiated, with Glassco herself describing her removal as a disruption of ‘wonderful plans’ for the sector and citing multimillion-dollar development funding she had secured, including USD \$40 million from the World Bank and USD \$20 million from OPEC.⁷⁶ The LACC subsequently cleared Glassco of all allegations in December 2025, finding that the evidence gathered during its investigation did not establish criminal intent or liability on her part.⁷⁷

The case of Dorr Cooper, Inspector General at the Ministry of Commerce and Industry, presented the inverse problem. Despite the University of Liberia revoking his degree following a four-month investigation that found he had fraudulently obtained his credentials using the identity of a deceased student and allegedly paying USD \$10,000 to university personnel, Cooper faced no administrative action from President Boakai. CENTAL’s Executive Director, Anderson D. Miamen, publicly accused the President of practicing selective accountability — noting a sharp contrast between the treatment of Cooper and the punitive measures applied to others in comparable or lesser situations.⁷⁸

⁷⁵‘Public Accounts Committee Accuses Boakai of Undermining Accountability with Secret Settlements’ <<https://verityonlinenews.com/public-accounts-committee-accuses-boakai-of-undermining-accountability-with-secret-settlements/>> ; ‘Gov’t Faces Backlash Over Tarlue’s US\$374K Settlement Package’ *Liberian Observer* (3 February 2025) https://www.liberianobserver.com/news/gov-t-faces-backlash-over-tarlue-s-us-374k-settlement-package/article_ca302544-e1ff-11ef-ada2-9bdb91e4d757.html accessed 20 February 2026.

⁷⁶‘Be Holistic, Not Selective: President Boakai’s Continued Suspension of Weah-Appointed Officials Resembles a Political Purge’ *Frontpage Africa* <<https://frontpageafricaonline.com/editorial/editorial-be-holistic-not-selective-president-boakais-continued-suspension-of-weah-appointed-officials-resembles-a-political-purge/>> accessed 26 January 2026.; ‘Glasco Cites Politics in Her Dismissal’ <<https://verityonlinenews.com/glasco-cites-politics-in-her-dismissal/>> accessed 27 January.

⁷⁷‘LACC Clears Former NaFAA DG Glassco of Corruption Allegations’ *CENTAL Corruption Cases Tracker* (23 December 2025) <https://cct.cental.org.lr/case/allegation-of-financial-and-managerial-inefficiency-against-hon-emma-metieh-glassco-director-general-nafaa/> accessed 20 February 2026.

⁷⁸ BN Toe ‘CENTAL Accuses Boakai of Selective Accountability in the Dorr Cooper Academic Fraud Case’ <<https://liberianinvestigator.com/boakai-selective-accountability-dorr-cooper-fraud/>>; ‘Boakai’s Integrity Crisis: When Will the President Confront the Dorr Cooper Scandal?’ *FrontPageAfrica*

The Tweah Case: A Long-Running Prosecution and Its Outcome

The corruption case against former Finance Minister Samuel D. Tweah Jr. and four co-defendants — former Acting Minister of Justice Cllr. Nyanti Tuan, former FIA Director-General Stanley S. Ford, former FIA Comptroller D. Moses P. Cooper, and former National Security Advisor Jefferson Karmoh — was one of the most closely watched prosecutorial matters of the reporting period. The charges, brought by the LACC, alleged that the defendants had conspired to transfer USD \$500,000 and L\$1,055,152,540 from the Central Bank of Liberia through the FIA's operational accounts without proper documentation or oversight.⁷⁹

In February 2025, the defense filed a motion to dismiss citing national security immunity provisions and political motivation, arguing that all defendants acted as members of the National Security Council. Criminal Court 'C' rejected the motion on February 28, ruling that the national security exemption did not extend to the financial transactions at issue.⁸⁰ The case proceeded through multiple procedural complications — including a Supreme Court-ordered recusal of Judge Blamo Dixon for alleged bias, oral arguments before a reduced three-justice panel, and a dramatic re-argument granted by Associate Justice Yussif D. Kaba in December 2025 — all of which significantly prolonged proceedings.⁸¹

After 46 days of trial before Criminal Court 'C', the jury returned a verdict of 'not guilty' in favor of former Finance Minister Samuel D. Tweah Jr. and co-defendant D. Moses P. Cooper on all charges including criminal conspiracy, economic sabotage, theft of public funds, and money laundering. Final judgment is yet to be delivered in the matter.⁸²

Asset Recovery and Selective Accountability

The Assets Recovery and Property Retrieval Task Force (AREPT) secured indictments on November 8, 2025 against multiple former officials of the CDC-led government,

<<https://frontpageafricaonline.com/editorial/editorial-boakais-integrity-crisis-when-will-the-president-confront-the-dorr-cooper-scandal/> > accessed 2 February 2026.

⁷⁹WN Tokpah 'Liberia: Samuel Tweah, Co-Defendants Seek Dismissal of Corruption Case, Citing National Security Concerns and Lack of Evidence' *FrontPage Africa* (25 February 2025) <https://frontpageafricaonline.com/news/liberia-samuel-tweah-co-defendants-seek-dismissal-of-corruption-case-citing-national-security-concerns-and-lack-of-evidence/> accessed 20 February 2026.

⁸⁰WN Tokpah 'Liberia: Court Denies Motion to Dismiss Corruption Case Involving Former Finance Minister, Others' *FrontPage Africa* (28 February 2025) <https://frontpageafricaonline.com/breaking-news/liberia-court-denies-motion-to-dismiss-corruption-case-involving-former-finance-minister-others/> accessed 20 February 2026.

⁸¹WN Tokpah 'Liberia: Supreme Court Reopens Ex-Finance Minister Tweah, Others Case After Stunning Re-Argument Turn' *FrontPage Africa* (22 December 2025) <https://frontpageafricaonline.com/news/liberia-supreme-court-reopens-ex-finance-minister-tweah-others-case-after-stunning-re-argument-turn/> accessed 20 February 2026.

⁸² 'Liberia: CDC Declares Total Victory after Tweah's Acquittal as Government Scrambles for "Moral Win"' *FrontPage Africa* <https://frontpageafricaonline.com/front-slider/tweah-acquitted-cdc-declares-total-victory-as-government-scrambles-for-moral-win/>

including Madam Finda Bundoo, former Executive Mansion Chief of Protocol, and Thelma Duncan-Sawyer, former Deputy Minister for Administration at the Ministry of Foreign Affairs, along with over 40 others. Charges included money laundering, economic sabotage, theft of property, misuse of public funds, criminal conspiracy, forgery, and abuse of office, in alleged violation of the Public Procurement and Concessions Act and the Public Financial Management Act.⁸³

CENTAL welcomed the indictments as a step in the right direction toward ending the culture of impunity, while simultaneously urging the government to ensure that investigations were not limited to the previous administration. The Commission specifically called on AREPT to investigate the alleged USD \$10 million presidential villa reportedly under construction at President Boakai's home in Foya, Lofa County, arguing that such an investigation would promote transparency, allay public speculation, and increase confidence in the impartiality of ongoing prosecutorial efforts.⁸⁴

Progress in the Saudi Rice case — involving the alleged misappropriation of 29,412 bags of rice donated by the Kingdom of Saudi Arabia through KS relief — was slowed during the period by a Supreme Court stay order issued in November 2025, following a petition for a writ of prohibition filed by co-defendant Thelma Duncan-Sawyer. The order halted all proceedings in the matter pending a chambers conference.⁸⁵ A dozen defendants had previously turned themselves in to Criminal Court 'C', with most reaching bond agreements, while former Foreign Affairs Minister Dee-Maxwell Saah Kemayah and three others — including former GSA Director General Mary Broh — were initially arrested and released without formal bond hearings, all denying any wrongdoing.⁸⁶

Questions of selective accountability and political patronage were further underscored in February 2026 when President Boakai appointed Brownie J. Samukai Jr. — convicted in 2020 of economic sabotage for the diversion of funds owed to active and retired members

⁸³CENTAL 'Statement on Indictment of Former Officials of Government' (Press Statement, November 2025); WN Tokpah 'Liberia: Supreme Court Stay Slows Pres. Boakai's AREPT Asset Recovery Efforts' *FrontPage Africa* (14 January 2026) <https://frontpageafricaonline.com/news/liberia-supreme-court-stay-slows-pres-boakais-arept-asset-recovery-efforts/> accessed 20 February 2026.

⁸⁴CENTAL 'Statement on Indictment of Former Officials of Government' (Press Statement, November 2025); CENTAL 'CENTAL Wants GOL Make Full Disclosure in Alleged \$10 Million USD Foya Presidential Villa' (Press Statement, October 2025) <https://cental.org.lr/index.php/documents/media-center/news/item/150-cental-wants-gol-make-full-disclosure-in-alleged-10-million-usd-foya-presidential-villa-welcomes-chief-justice-son-s-resignation-but> accessed 20 February 2026.

⁸⁵WN Tokpah 'Liberia: Supreme Court Halts Trial in US\$500,000 Saudi Rice Case As AREPT Vows to Press Forward' *FrontPage Africa* (13 November 2025) <https://frontpageafricaonline.com/news/liberia-supreme-court-halts-trial-in-us500000-saudi-rice-case-as-arept-vows-to-press-forward/> accessed 20 February 2026.

⁸⁶'Saudi Rice Case: Dozen Turn Themselves In' *Liberian Observer* (30 June 2025) https://www.liberianobserver.com/news/legal/saudi-rice-case-dozen-turn-themselves-in/article_88bde897-9d3a-43d6-a0e6-91f44574405a.html accessed 20 February 2026; WN Tokpah 'Liberia: Kemayah Slams Arrest as "Witch-Hunt" as Court Releases Four in Rice Scandal Case' *FrontPage Africa* (26 June 2025) <https://frontpageafricaonline.com/breaking-news/liberia-kemayah-slams-arrest-as-witch-hunt-as-court-releases-four-in-rice-scandal-case/> accessed 20 February 2026.

of the Armed Forces of Liberia — as Executive Chairperson of the newly created Yellow Machines Board of Authority (YMBOA) and the Special Presidential Project Coordinating Committee (SPPCC), bodies established to oversee the deployment of government earth-moving equipment for road and infrastructure works.⁸⁷ The appointment drew criticism from CENTAL, which warned that placing a convicted official in charge of a newly expanded government asset base raised serious integrity concerns, particularly given that Samukai's sentence had included a bar on holding public office. Critics also noted that Samukai and President Boakai share Lofa County as a home county, fitting a broader pattern of appointments to the President's circle that commentators have characterized as favoring his home region — an allegation the Foya presidential villa controversy, discussed above, had already brought into public focus.⁸⁸

Notable Convictions: LPRC, LISGIS, and PPAL

Against a backdrop of mixed prosecutorial outcomes, several significant convictions were recorded during the reporting period. In May 2025, Criminal Court 'C' convicted nine former employees of the Liberia Petroleum Refining Company (LPRC) for economic sabotage related to the theft of petroleum products from the company's Product Storage Terminal. Presiding Judge A. Blamo Dixon sentenced all nine to five consecutive years in prison and ordered joint restitution of USD \$941,895.11 to LPRC, in addition to a USD \$300 fine each payable to the consolidated revenue account.⁸⁹ LPRC Managing Director Amos B. Tweh described the ruling as 'the first of its scale in LPRC's history' and a 'defining moment' for corporate integrity in Liberia's petroleum sector.⁹⁰

The LACC secured a conviction in the Planned Parenthood Association of Liberia (PPAL) case, in which defendant Enree Bee Neeplo was found guilty on multiple corruption-related charges — including theft of property, illegal disbursement and expenditure of public funds, misuse of public money, economic sabotage, forgery, and criminal conspiracy — in proceedings before Criminal Court 'C' involving USD \$148,965. The defendants filed an appeal, with the matter pending before the Supreme Court.⁹¹ The

⁸⁷'Liberia: Boakai Faces Criticism for Appointing Convicted Ex-Defense Minister Samukai to Yellow Machines Board' (Smart News Liberia, February 2026), available at <https://smartnewsliberia.com/boakai-faces-criticism-for-appointing-convicted-ex-defense-minister-samukai-to-yellow-machines-board/> (accessed 28 June 2026).

⁸⁸Center for Transparency and Accountability in Liberia (CENTAL) 'CENTAL Warns Boakai Over Expanding Government Yellow Machines Board' (Press Statement, 2026), as reported at <https://liberianinvestigator.com/cental-warns-boakai-expanding-government-yellow-machines/> (accessed 28 June 2026).

⁸⁹'LPRC Triumphs in \$941K Petroleum Theft Case' *Liberian Observer* (30 May 2025) https://www.liberianobserver.com/news/lprc-triumphs-in-941k-petroleum-theft-case/article_2f574790-9a65-4748-ad15-eccaf3e0fd27.html accessed 20 February 2026.

⁹⁰As above.

⁹¹Liberia Anti-Corruption Commission *First Quarterly Report 2025* (LACC, Monrovia 2025); Liberia Anti-Corruption Commission *Second Quarter Report 2025* (LACC, Monrovia 2025); Liberia Anti-Corruption Commission *Annual Report 2025* (LACC, Monrovia 2025).

Commission also secured convictions in the LISGIS case, with two defendants sentenced to five years in prison and ordered to jointly restitute USD \$97,000.⁹²

In the Bong Mines Hospital case, a plea bargain arrangement was reached following a Grand Jury indictment, with the defendant agreeing to restitute USD \$43,000 and to rehabilitate the hospital's outpatient department. The NWASHC case involving CEO George Yarngo — centered on alleged misappropriation of over USD \$1 million and L\$16,424,000 — resulted in an indictment and transfer to Criminal Court 'C' for prosecution.⁹³

LACC Investigative and Prosecutorial Performance

The LACC reported receiving a total of 44 cases against an investigative target of 16 for the year, completing 27 investigations. Cumulative financial exposure across investigated cases was valued at USD \$19,713,226.18 and L\$523,366,857.84. The Commission secured 12 indictments, 3 convictions, and 1 acquittal during the reporting period. New investigations were launched into the suspended head of NaFAA, the current head of NWASHC, officials of the LFA, and officials of the Liberia Agricultural Commodities and Regulatory Authority (LACRA).⁹⁴

The Commission continued to identify judicial bottlenecks as a primary constraint on prosecutorial effectiveness, citing congested court dockets, procedural delays, and the absence of a specialized anti-corruption court as factors that prolong time-to-disposition and weaken the deterrent effect of prosecutions. The Commission's advocacy for a dedicated Anti-Corruption Court — echoed by LACC Chairperson Cllr. Alexandra K. Zoe at the NAYMOTE Summit for Democracy and Political Accountability in March 2025 — reflected growing institutional consensus that the reliance on Criminal Court 'C' for corruption matters was structurally inadequate.⁹⁵

US Visa Ban Upheld Against Senator Nuquay

In a legal setback for Senator James Emmanuel Nuquay, a US federal judge dismissed his lawsuit challenging the State Department's decision to ban him and his family from entering the United States on corruption grounds. The ruling, issued by US District Judge Andrew L. Carter Jr. on February 7, 2025, held that determinations made under Section 7031(c) of the Department of State, Foreign Operations, and Related Programs Appropriations Act are not subject to judicial review, upholding the State Department's discretion in imposing visa restrictions against foreign nationals implicated in corruption.

⁹²Liberia Anti-Corruption Commission *Annual Report 2025* (n 18).

⁹³As above; Liberia Anti-Corruption Commission *First Quarterly Report 2025* (n 18).

⁹⁴Liberia Anti-Corruption Commission *Annual Report 2025* (n 18).

⁹⁵'LACC Chairperson Pushes for Creation of Specialized Anti-Corruption Court' (SCORE Media Monitoring, March 2025); Liberia Anti-Corruption Commission *Annual Report 2025* (n 18).

The court also noted that Nuquay had not formally applied for a visa and therefore could not claim direct injury requiring judicial intervention.⁹⁶

Taken together, the accountability and prosecution record for 2025 reflects a justice system under strain — with credible institutional progress on investigations and some notable convictions offset by high-profile acquittals, protracted proceedings, settlement controversies, and persistent concerns about the even-handed application of accountability across political lines.

⁹⁶GC Koinyeneh 'Liberia: U.S. Court Dismisses Senator Nuquay's Lawsuit Challenging U.S. Visa Ban' *FrontPage Africa* (28 February 2025) <https://frontpageafricaonline.com/news/liberia-u-s-court-dismisses-senator-nuquays-lawsuit-challenging-u-s-visa-ban/> accessed 20 February 2026.

In Focus: Public Services

Public service delivery in Liberia faced notable challenges in 2025, with reported incidents across healthcare, education, infrastructure, and justice pointing to persistent gaps in funding, oversight, and institutional capacity. While survey data shows a modest decline in the proportion of respondents who perceive public services as corruption-prone, incidents documented during the reporting period suggest that service delivery challenges remain a lived reality for many citizens across the country.

Healthcare: Funding Gaps and Governance Concerns

The healthcare sector saw a number of troubling developments during the reporting period. A significant funding concern emerged in early 2025 when the Liberian Senate raised alarms about the delayed release of budgetary allocations to public health facilities. As of March 2025, only three of Liberia's fifteen counties had received between 85 and 90 percent of their Fiscal Year 2024 health sector budget allocations, with facilities in thirteen counties still awaiting more than 30 percent of their allotted funds despite the fiscal year having ended on December 31, 2024.⁹⁷ Senators attributed part of the problem to inadequate legislative oversight, while also noting the human cost of the delays. Senator Momo Cyrus of Lofa County expressed his dissatisfaction with the situation, stating, "It's disheartening to see our healthcare system suffer due to limited resources."⁹⁸

In Margibi County, residents of Kakata continued to call on the government to rebuild the C.H. Rennie Hospital, which was destroyed by fire in August 2021 and had not been restored as of the reporting period. The hospital had served as the largest referral facility in the region. Kelvin Konah, a resident from Walker Farm, noted the impact of its absence on the community: "The closure of C.H. Rennie Hospital has caused major challenges for us. Not only have many people been unable to receive proper medical treatment, but it has also led to job losses, as the hospital was one of the biggest employers in the area."⁹⁹ The case illustrates the consequences that can follow when infrastructure rehabilitation is delayed, though it is one of several such situations requiring government attention across the country.

Concerns about regulatory oversight also arose following the arrest of Sam Wolobah, an Operating Room Technician, in Monrovia, after he allegedly impersonated a medical doctor and performed surgery that resulted in the death of 30-year-old Samuel P. Kollie. The Liberia Medical and Dental Council (LMDC) subsequently ordered the closure of Lofa

⁹⁷ O Johnson 'Liberia: Senators Raise Alarm as Government Fails to Fund Health Centers in 2024 Budget Amid Oversight Lapses and Health Sector Crisis' *FrontPage Africa* (27 January 2026)

<https://frontpageafricaonline.com/news/liberia-senators-raise-alarm-as-government-fails-to-fund-health-centers-in-2024-budget-amid-oversight-lapses-and-health-sector-crisis/> accessed 27 January 2026.

⁹⁸ Verity Online News 'Delay in Disbursements Leads to "Health Crises"' *Verity News* (14 March 2025) <https://verityonlinenews.com/delay-in-disbursements-leads-to-health-crises/> accessed 27 January 2026.

⁹⁹ 'Kakata Residents Urge GoL to Rebuild C.H. Rennie Hospital Amid Healthcare Crisis' *Verity News* <https://verityonlinenews.com/kakata-residents-urge-gol-to-rebuild-c-h-rennie-hospital-amid-healthcare-crisis/> accessed 27 January 2026

Medic Services Clinic in Neezoe, Jacob Town.¹⁰⁰ While this represents an isolated incident, it raises questions about the adequacy of mechanisms for verifying the credentials of medical practitioners, particularly in smaller private facilities.

A separate governance concern emerged in Grand Cape Mount County, where the appointment of Delino J. Kollie — a nurse by profession — as County Health Services Administrator drew opposition from local residents and Senator Dabah Varpilah, who questioned whether the appointee met the Ministry of Health's guidelines requiring a degree in Public Administration or a related field with significant administrative experience.¹⁰¹ The episode reflects broader concerns about the consistency of merit-based criteria in public service appointments.

Education: Infrastructure and Labor Concerns

The education sector recorded a number of challenges during the reporting period, though these varied in nature and scale across counties. In Bong County, students and teachers at Dorothy Cooper Junior and Semi High School were compelled to hold classes under open skies after a violent storm tore off much of the school's roof in early February 2025, with repairs not yet completed when classes resumed.¹⁰² The incident drew attention to the vulnerability of school infrastructure in rural areas, particularly where maintenance resources are limited.

In Monrovia, the Monrovia Consolidated School System Teachers' Association (MCSSTA) declared an indefinite go-slow action in March 2025, citing unresolved concerns including salary adjustments, employment transitions, and budgetary support. The action was formally sanctioned by the Faculty Representative Council and underscored ongoing tensions between the government and public school employees over working conditions.¹⁰³

Concerns about academic integrity in public institutions also surfaced when the University of Liberia revoked the degree of Dorr Cooper, then Inspector General at the Ministry of Commerce, following an internal investigation that found he had fraudulently obtained his credentials using the identity of a deceased student, allegedly paying USD \$10,000 to

¹⁰⁰ Y Jaivey 'Liberia: "Fake Doctor" Arrested in Monrovia After Surgery Leads to Man's Death' *FrontPage Africa* <https://frontpageafricaonline.com/health/liberia-fake-doctor-arrested-in-monrovia-after-surgery-leads-to-mans-death/> accessed 27 January 2026.

¹⁰¹ S Lomax 'Liberia: Grand Cape Mount County Rejects New Health Administrator Appointment Amid Concerns Over Qualifications' *FrontPage Africa* (21 February 2025) <https://frontpageafricaonline.com/breaking-news/liberia-grand-cape-mount-county-rejects-new-health-administrator-appointment-amid-concerns-over-qualifications/> accessed 26 January 2026

¹⁰² 'Liberia: A School in Crisis: Dorothy Cooper Junior High in Bong County Faces Struggles Following Violent Storm' *FrontPage Africa* <https://frontpageafricaonline.com/education/liberia-a-school-in-crisis-dorothy-cooper-junior-high-in-bong-county-faces-struggles-following-violent-storm/> accessed 26 January 2026.

¹⁰³ 'Indefinite Go-Slow, MCSS Teachers Demand Salary Increment' *Verity News* <https://verityonlinenews.com/indefinite-go-slow-mcss-teachers-demand-salary-increment/> accessed 27 January 2026.

university personnel.¹⁰⁴ A subsequent investigation by the university's Special Committee to Investigate Academic Fraud led to the dismissal of eight staff members and the suspension of one, with findings implicating the Department of Public Administration, the Office of Enrollment Services, and the Office of Information Technology.¹⁰⁵ Civil society organizations, including CENTAL, called on President Boakai to remove Cooper from his government position, noting that his continued tenure raised questions about the consistent application of accountability standards.¹⁰⁶

Judicial Services: Access, Equity, and Ethical Conduct

Several incidents during the reporting period raised concerns about access to justice and ethical conduct within the judiciary. In Nimba County, individuals seeking redress at magisterial courts reported being required to pay between 40,000 and 50,000 Liberian dollars in fees for the transportation of suspects to the central prison in Sanniquellie. Habakkuk Gono, City Solicitor for the Ganta Magisterial Court, confirmed the practice, explaining that local courts lost access to vehicles following the departure of the United Nations Mission in Liberia (UNMIL) and that victims were therefore asked to provide transportation funds.¹⁰⁷ While the explanation points to a genuine resource constraint, the practice raises concerns about equitable access to justice, particularly for victims of serious crimes who may lack the means to meet such demands.

Internal equity concerns also arose within the judiciary when magistrates were excluded from retroactive salary payments extended to circuit court judges to compensate for reductions under the previous administration's harmonization policy. Government reportedly paid judges over USD \$20,000 each for pre-harmonized salaries covering 2024, while magistrates — who were equally affected by the harmonization — did not receive comparable compensation.¹⁰⁸ The disparity prompted expressions of discontent and broader questions about transparency in judicial pay decisions.

The Supreme Court took disciplinary action in February 2025, suspending Octavious Doe, judge of the Sinoe County Monthly and Probate Court, for one year without pay, benefits, or immunities, following findings of violations of judicial canons — particularly Canon 35.

¹⁰⁴ 'Degree Revoked as Calls for Dismissal Grow' *Verity News* (5 March 2025)

<https://verityonlinenews.com/degree-revoked-as-calls-for-dismissal-grow/> accessed 27 January 2026.

¹⁰⁵ 'UL Dismisses Accomplices of "Fraudster" Dorr Cooper' *Liberian Observer*

https://www.liberianobserver.com/news/ul-dismisses-accomplices-of-fraudster-dorr-cooper/article_145b7f1c-2088-4c8a-9b8a-b880ab92ee47.html accessed 12 February 2026.

¹⁰⁶ D Yates 'UL Wants Inspector General Cooper Prosecuted for Academic Fraud' *Liberian Observer* (18 October 2024); BN Toe 'CENTAL Accuses Boakai of Selective Accountability in Dorr Cooper Academic Fraud Case' *The Liberian Investigator* (8 May 2025).

¹⁰⁷ 'Liberia: Ganta Magisterial Court Among Nimba County Courts Accused of Collecting Excessive Bond, Illegal Fees' *FrontPage Africa* (26 January 2026) <https://frontpageafricaonline.com/legal-issues/liberia-ganta-magisterial-court-among-nimba-county-courts-accused-of-collecting-excessive-bond-illegal-fees/> accessed 26 January 2026

¹⁰⁸ "'Marginalizing Magistrates,' Chief Justice Accused of Exclusion, Suppression' *Verity News* (23 January 2026) <https://verityonlinenews.com/9461-2/> accessed 23 January 2026.

The Court simultaneously ordered the transfer of all probate matters to the 3rd Judicial Circuit Court, Sinoe County, to ensure the continuity of pending cases.¹⁰⁹

A matter of broader institutional concern arose in September 2025 when President Boakai nominated Willeyon Gbeisay, the son of Chief Justice Yamie Quiqui Gbeisay, as Associate Magistrate at the Paynesville Magisterial Court. The Chief Justice acknowledged that the nomination followed a recommendation he had personally made to the President. Judge Nancy Finda Sammy, President of the Trial Judges Association of Liberia, raised objections in a September 23 letter, arguing that the nomination bypassed established judicial recruitment and training processes.¹¹⁰ The Chief Justice publicly defended his recommendation, stating that neither the recommendation nor the subsequent nomination constituted a legal or ethical breach.

CENTAL takes a different view. Section 1.3.16 of the Code of Conduct for Public Officials defines nepotism as occurring when a public official recommends family members for advancement in any agency or branch of government in which he or she works, while section 1.3.12 defines family members to include biological children of public officials. On this reading, the Chief Justice's recommendation of his son for a position within a branch of government he heads raises a credible question of nepotism under the Code. While CENTAL welcomes the resignation of the Chief Justice's son, as announced by the Office of the President on October 1, 2025, it is of the view that the resignation does not address the conduct of the Chief Justice, who openly defended the recommendation and reportedly used the occasion to publicly confront Judge Sammy. Section 9.8 of the Code provides that penalties for nepotism may include reprimand, suspension, demotion, removal from employment, and prohibition from government service for up to five years. CENTAL calls on the Legislature to consider appropriate action and urges President Boakai to ensure that future appointment decisions reflect his stated commitment to accountability and the rule of law.¹¹¹

Infrastructure: Isolated Incident, Broader Implications

One infrastructure incident during the reporting period had significant consequences for economic activity and mobility in southeastern Liberia. The Cestos River Bridge in River Cess County collapsed after a loader carrying an excavator exceeded the bridge's 15-ton maximum capacity, severing the primary route from the capital to the southeast during

¹⁰⁹ GW Richards 'Supreme Court Suspends Probate Court Judge, Magistrate Over Ethical Violations for One-year' *Verity News* (18 February 2025) <https://verityonlinenews.com/supreme-court-suspends-probate-court-judge-magistrate-over-ethical-violations-for-one-year/> accessed 26 January 2026.

¹¹⁰ Center for Transparency and Accountability in Liberia (CENTAL) 'Welcoming Chief Justice's Son's Resignation but...' (1 October 2025) <https://cental.org.lr/index.php/documents/media-center/news/item/150-cental-wants-gol-make-full-disclosure-in-alleged-10-million-usd-foya-presidential-villa-welcomes-chief-justice-son-s-resignation-but> accessed 27 January 2026.

¹¹¹ Code of Conduct for Public Officials of the Republic of Liberia (2014), sections 1.3.16 (nepotism defined), 1.3.12 (family member defined), and 9.8 (penalties for nepotism); CENTAL 'Welcoming Chief Justice's Son's Resignation but...' (1 October 2025) <https://cental.org.lr/index.php/documents/media-center/news/item/150-cental-wants-gol-make-full-disclosure-in-alleged-10-million-usd-foya-presidential-villa-welcomes-chief-justice-son-s-resignation-but> accessed 27 January 2026

the Christmas and New Year holiday period. The government subsequently declared the bridge beyond repair.¹¹² Emmanuel Gbay, a resident and former district commissioner, described the uncertainty facing the community: "We are afraid because we don't know how long it will take before they repair this bridge. This is the only route here, and there is no alternative route except you use canoes, which is a risky thing to do." The incident, while a single case, highlights the vulnerability of critical transport infrastructure and the cascading effects that its failure can have on communities with limited alternative routes. Taken together, the incidents documented in this section point to recurring gaps in public service delivery across key sectors. They reflect challenges in funding disbursement, infrastructure maintenance, regulatory oversight, and the consistent application of accountability and merit standards in public appointments. Addressing these gaps will require sustained attention from both government institutions and oversight bodies.

¹¹² EO Doue 'Liberia: Government Declares Collapsed Cestos River Bridge "Beyond Repair" as Economic Shock Ripples Across South East' *FrontPage Africa* (23 January 2026) <https://frontpageafricaonline.com/news/liberia-government-declares-collapsed-cestos-river-bridge-beyond-repair-as-economic-shock-ripples-across-south-east/> accessed 23 January 2026.

In Focus: Governance, Decentralization, and Civil Society

Governance reform, decentralization, and the role of civil society in promoting accountability emerged as important thematic threads during 2025. The period saw a significant legislative debate over the future of local governance structures, and the release of research findings that documented both the promise and persistent limitations of Liberia's decentralization efforts in practice.

Decentralization Under Threat: Civil Society Pushes Back on LGA Amendment

The Local Government Act (LGA) of 2018 — a landmark piece of legislation representing years of advocacy for decentralization and citizen participation in governance — came under direct legislative threat during the reporting period when Representative Jeremiah Soka of Grand Gedeh County introduced a bill in the House of Representatives to amend sections 2.2(e) and 2.2(f) of the Act. These provisions respectively grant County Councils the authority to approve annual county budgets and to approve county development plans and their implementation. The proposed amendment, which was forwarded to the House Committees on Good Governance, Ways Means and Finance, Internal Affairs, and Judiciary for review, would effectively transfer these powers back to Legislative Caucuses.¹¹³

CENTAL, Naymote Partners for Democratic Development, the Women NGO Secretariat of Liberia (WONGOSOL), and the Center for Democratic Governance (CDG) responded with a joint press statement calling for the bill's withdrawal. The organizations argued that the proposed amendment mischaracterizes the relationship between County Councils and the Legislature — noting that all County Council allocations are made from budgets already approved by the Legislature, meaning the existing arrangement does not usurp legislative oversight. They warned that reinstating Legislative Caucus control over local development funds would reverse hard-won gains in citizen participation, gender inclusivity, and transparency, and would risk repeating the pattern of politically-motivated, poorly supervised spending that characterized the pre-LGA era.¹¹⁴

The civil society coalition emphasized that County Councils, whose makeup includes representatives of women, youth, persons with disabilities, chiefs, elders, and civil

¹¹³Center for Transparency and Accountability in Liberia (CENTAL), Naymote Partners for Democratic Development, Women NGO Secretariat of Liberia (WONGOSOL), and Center for Democratic Governance (CDG) 'CENTAL, CSO Partners Want Proposal to Amend Local Government Act (LGA) Withdrawn' (Joint Press Statement, 27 June 2025), as reported in 'Four Civil Society Groups Reject Attempt to Amend Local Government Act' *The New Dawn Liberia* (27 June 2025) <https://thenewdawnliberia.com/4-civil-society-groups-reject-attempt-to-amend-local-government-act/> accessed 20 February 2026.

¹¹⁴As above; Local Government Act of Liberia 2018, sections 2.2(e) and 2.2(f).

society, provide a constitutionally grounded and inclusive structure for local governance that the LGA itself describes as a deliberate break from the centralized model that historically sidelined citizens. The organizations acknowledged early-stage capacity challenges within some Councils but argued these were remediable through capacity building, improved financing, and greater civic engagement — not by displacing the structure altogether. They called on the Legislature to instead fulfil its own outstanding obligations under the LGA, including setting honorarium ceilings for Council members and assigning support staff, neither of which had been accomplished nearly two years after Councils were constituted.¹¹⁵ A citizen group in Bong County similarly submitted a petition to the House of Representatives in June 2025 calling for the bill to be shelved, reflecting broad public opposition to the proposed rollback.¹¹⁶

Local Governance Research: Promise and Gaps in Decentralization

In December 2025, CENTAL and WONGOSOL, with support from UN Women Liberia through the Peacebuilding Fund, presented the findings of a research report assessing local governance and service delivery in Liberia, conducted across four counties in November 2025. The study engaged 385 respondents — 183 females (48 percent) and 202 males (52 percent) — with 54 percent being youth under the age of 35. The report offered a comprehensive analysis of citizens' perceptions of local governance structures, service delivery quality, and participatory development processes.

Key findings pointed to a persistent gap between the promise of decentralization and its lived reality. While governance structures such as County Councils and County Service Centers were recognized by respondents, they were reported to be constrained by limited transparency, weak responsiveness, inadequate financing, and insufficient inclusion of marginalized groups. Only 25 percent of respondents rated County Service Centers' services as transparent, and over a quarter considered them effective. Women, youth, and persons with disabilities were consistently rated as having moderate to very low involvement in decision-making processes.¹¹⁷ On the other hand, 69 percent of respondents rated civil society advocacy and capacity-building efforts as strong or very strong, and awareness of civil society organizations was reported at 87 percent —

¹¹⁵CENTAL et al (n 106); 'Liberia: Anticipated Resistance to Local Government Act Amendment' *allAfrica* (30 June 2025) <https://allafrica.com/stories/202506300184.html> accessed 20 February 2026.

¹¹⁶CENTAL et al (n 106).

¹¹⁷Center for Transparency and Accountability in Liberia (CENTAL) and Women NGO Secretariat of Liberia (WONGOSOL) *Assessing Local Governance and Service Delivery in Liberia: Research Report* (CENTAL/WONGOSOL, Monrovia December 2025), available at <https://cental.org.lr/index.php/documents/media-center/news/item/155-cental-wongosol-present-findings-of-a-research-on-local-governance-and-service-delivery-in-liberia> accessed 20 February 2026.

indicating a foundation on which more inclusive and accountable governance could be built.¹¹⁸

The report recommended greater capacity building for citizens, civil society, and media on gender, decentralization, and good governance; stronger government-CSO partnerships; increased sensitization on the roles and powers of local governance structures; and adequate financing for County Councils and County Service Centers to improve their accountability and service delivery functions. CENTAL's Project Lead, C. Rogget Chea, noted that evidence-based advocacy and the presence of civil society and community-based organizations at the local level offered a viable foundation for change, but stressed that meaningful decentralization would require sustained political will and institutional investment.¹¹⁹

County Social Development Funds: Progress and Persistent Weaknesses

A separate research initiative released by CENTAL in December 2025, titled 'Open Expenditure: Examining CSDF Projects in Six Counties,' documented both visible progress and persistent systemic failures in the implementation of County Social Development Fund (CSDF) projects across Nimba, Bong, Grand Bassa, Bomi, Rivercess, and Gbarpolu Counties. The research, conducted in June 2025 under CENTAL's Open Expenditure Initiative with funding from the Swedish International Development Cooperation Agency (Sida) through the Embassy of Sweden, involved field visits to over 30 project sites including schools, health facilities, markets, bridges, and administrative buildings.¹²⁰

Citizens acknowledged tangible results in some areas, including the construction of new schools and the renovation of health facilities, and in communities like Fenlah in Bong County, a completed town hall project was cited as an example of effective oversight fostering community pride. However, researchers documented a recurring pattern of centralization, with a significant proportion of CSDF funds directed toward government infrastructure in county capitals rather than rural communities intended to be the primary beneficiaries. This trend was particularly noted in Grand Bassa, Nimba, and Bong Counties. Communities were also found to be largely excluded from decision-making,

¹¹⁸As above; 'CENTAL, WONGOSOL, Present Findings of a Research on Local Governance and Service Delivery in Liberia' *FrontPage Africa* (16 December 2025) <https://frontpageafricaonline.com/news/cental-wongosol-present-findings-of-a-research-on-local-governance-and-service-delivery-in-liberia/> accessed 20 February 2026.

¹¹⁹CENTAL/WONGOSOL *Assessing Local Governance and Service Delivery in Liberia* (n 111).

¹²⁰Center for Transparency and Accountability in Liberia (CENTAL) *Open Expenditure: Examining CSDF Projects in Six Counties* (CENTAL, Monrovia December 2025); FG Boayue 'CENTAL: Research Exposes Liberia: Persistent Failures in County Social Development Funds, Calls for Urgent Reform to Align with ARREST Agenda' *FrontPage Africa* (18 December 2025) <https://frontpageafricaonline.com/news/cental-research-exposes-liberia-persistent-failures-in-county-social-development-funds-calls-for-urgent-reform-to-align-with-arrest-agenda/> accessed 20 February 2026.

with limited access to disbursement information hampering their ability to track project implementation and demand accountability.¹²¹

The report also highlighted specific instances of weak oversight and compliance. In Gbarnga, Bong County, children were observed working at a school construction site in violation of Liberia's Children's Law of 2011 — a finding that pointed to inadequate contractor monitoring, though county authorities reportedly intervened upon being alerted. In Bomi County, the Jawajeh Town Hall project illustrated poor contract management, where unauthorized scope changes increased costs and left the project incomplete for years. Across all six counties, County Councils reported serious capacity gaps, including unfilled support offices, lack of stipends, and limited logistics.¹²²

CENTAL called on the Ministry of Finance and Development Planning to prioritize the timely release of CSDF allocations, and on the Ministry of Internal Affairs and county administrations to institutionalize structured monitoring mechanisms with active involvement of County Councils, civil society, and community representatives — including women and youth. The report further recommended that counties prioritize fewer, higher-impact projects that can be fully completed and made operational, and that accessibility features be made mandatory from the design stage for all CSDF-funded facilities to ensure inclusion of persons with disabilities.¹²³

Taken together, the findings of the local governance and CSDF research reports pointed to a common challenge: the formal architecture of decentralization exists on paper, but its practical operation — in terms of financing, inclusion, transparency, and citizen participation — continues to fall short of its promise. Closing that gap, both reports concluded, will require not only institutional reform but sustained engagement by civil society, the media, and citizens themselves in holding local governance structures accountable.¹²⁴

Rule of Law and Democratic Institutions: Civil Society Voices

The Association of Female Lawyers of Liberia (AFELL) reaffirmed its institutional commitment to the rule of law and justice at its 23rd National Convention held on Capitol Hill in Monrovia, under the theme 'Together Let's Rise Up to Strengthen the Rule of Law for Justice.' The convention, which brought together key legal and civil society stakeholders, also marked the reelection of Cllr. Philomena T. Williams as AFELL

¹²¹CENTAL *Open Expenditure: Examining CSDF Projects in Six Counties* (n 113).

¹²²As above; 'CENTAL Flags Deep Gaps in CSDF Oversight, Funding Flow' *Liberian Observer* (19 December 2025) https://www.liberianobserver.com/news/cental-flags-deep-gaps-in-csdf-oversight-funding-flow/article_71509d7a-26a4-4caa-816e-308a6367f9f7.html accessed 20 February 2026.

¹²³CENTAL *Open Expenditure: Examining CSDF Projects in Six Counties* (n 113).

¹²⁴As above.

President for a new term.¹²⁵ The gathering reflected ongoing engagement by Liberia's legal community with the broader governance agenda — particularly the intersection of judicial integrity, women's access to justice, and the strengthening of democratic institutions that ran as a consistent thread through civil society discourse during the reporting period.

CONCLUSION

Liberia's anti-corruption landscape in 2025 presents a picture of incremental institutional progress set against persistent structural and political challenges. The reporting period saw meaningful developments across several fronts: the reconstitution and operational expansion of AREPT, a significant improvement in asset declaration compliance driven by escalating enforcement action, the integration of thousands of volunteer workers onto the national payroll through civil service reform, the continued expansion of the e-GP procurement system, and a series of high-impact audit reports from the GAC that documented systemic irregularities across key public institutions. Internationally, Liberia's marginal improvements on the Corruption Perceptions Index and the continued passage of the MCC control of corruption indicator signal that the country's efforts are registering at the global level, even as the pace of change remains insufficient relative to the scale of the challenge.

Yet the gap between institutional architecture and actual enforcement remains the defining challenge of this period. The same year that produced historic asset recovery indictments against former officials also produced a dismissal in the NOCAL case on statutory grounds, and a settlement in the CBL Governor dispute that drew widespread criticism from civil society and the legislature for its lack of transparency. The same administration that enforced asset declaration compliance against hundreds of appointed officials saw four of its Supreme Court Justices and 29 lawmakers recommended for sanctions by the Office of the Ombudsman for the same violation.

These contradictions are not incidental. They reflect the deeper tension that runs through Liberia's anti-corruption governance: between stated commitment and selective application, between institutional reform and political interference, and between the rule of law as principle and its enforcement in practice. Until this tension is resolved through consistent, impartial, and non-selective enforcement across political lines, public confidence in the system will remain fragile. Survey data for 2025 confirms that a majority of citizens continue to perceive the government's anti-corruption commitment as low or moderate, and that corruption reporting remains constrained primarily by the belief that no action will be taken.

¹²⁵As above.

The findings of this report also confirm that integrity institutions cannot be expected to deliver their mandates without adequate, predictable, and timely funding. The LACC, AREPT, the Office of the War and Economic Crimes Court, the Witness Protection Agency, and the Office of the Ombudsman all reported funding constraints that limited their operational reach, investigation timelines, and deterrence capacity. Delayed disbursements — sometimes running two quarters behind schedule — disrupt annual work plans and create operational crises in institutions whose work depends on consistent resourcing. The absence of a specialized anti-corruption court remains a critical structural gap, identified by both the LACC Chairperson and the Commission’s Annual Report as a primary driver of case delays and weakened deterrence.

The contributions of civil society — through research, advocacy, legal analysis, and public communication — remain indispensable to Liberia’s anti-corruption ecosystem. CENTAL and partner organizations provided independent accountability pressure throughout 2025, raising concerns about selective enforcement, advocating for stronger decentralization, documenting the performance of County Social Development Funds, and releasing research on local governance and service delivery that enriched the evidence base for policy reform. The role of the media in surfacing corruption allegations, scrutinizing institutional responses, and maintaining public attention on governance failures was equally critical.

Liberia stands at a consequential moment. The foundational elements of an effective anti-corruption system are, in significant part, in place. The question for the coming period is whether the political will exists to operate these institutions consistently, fund them adequately, insulate them from undue influence, and hold all actors — regardless of political affiliation or institutional seniority — to the same standard of accountability. By doing so, Liberia can translate its anti-corruption commitments from aspiration into outcome, restoring public trust and laying a more durable foundation for inclusive, equitable, and just governance.

RECOMMENDATIONS

To address the systemic challenges documented in this report, the following recommendations are offered to the Government of Liberia, integrity institutions, civil society, and international development partners. These recommendations are grounded in the findings across all sections of the 2025 SCORE and reflect the priorities identified through the citizen survey, key informant interviews, and stakeholder validation process.

Reinforce Legal Frameworks and Promote Consistent Compliance

- The Public Procurement and Concessions Commission (PPCC) must accelerate the full mandatory rollout of the e-GP system to all public procuring entities by the December 2026 deadline. This requires sustained funding, technical support for entities transitioning from offline systems, protection of trained procurement

personnel from arbitrary rotation, and robust enforcement of quarterly reporting requirements.

- The proposed revised PPC Act, incorporating mandatory e-GP use, gender-inclusive procurement provisions, public-private partnership guidelines, and an updated concessions framework, should be transmitted to the Legislature for expeditious review and passage. Delay in enacting the revised Act leaves the procurement framework inadequately equipped for the full digital transition.
- The Liberia Anti-Corruption Commission must publish regular compliance reports and verification outcomes of asset declarations, with consistent enforcement of sanctions across all branches of government.
- The Witness Protection Agency, now partially operationalized with the appointment of its Director and Deputy Director in October 2025, must be adequately funded and fully staffed to provide effective protection for witnesses and reporting persons in corruption-related proceedings.

Strengthen Prosecution, Judicial Accountability, and Deterrence

- The Government and the Legislature should prioritize the establishment of the National Anti-Corruption Court — designated as Criminal Court ‘F’ — before the anticipated November 2026 operational date. Delays in establishing this court have been consistently identified by the LACC as the primary structural barrier to timely prosecution of corruption cases. The draft legal framework and bill already submitted to the Legislature should be acted upon without further delay.
- The Government must demonstrate that accountability is non-selective. The President should take decisive and consistent action regardless of the political affiliations of those implicated.
- The use of confidential financial settlements to resolve governance disputes — including in the CBL Governor case — should be curtailed. Where officials are removed on the basis of audit findings, those findings should be publicly disclosed and any financial arrangements with departing officials should be transparent, legally justified, and subject to legislative and public scrutiny.

Fund Integrity Institutions Adequately and Predictably

- The Government must significantly increase budget allocations to frontline anti-corruption institutions, including the LACC, AREPT, GAC, PPCC, LEITI, the Office of the Ombudsman, the Witness Protection Agency, and the Office of the War and Economic Crimes Court. These institutions cannot be expected to deliver their mandates when they receive only a fraction of their approved budgets, often with delays of two or more quarters.
- Development partners should be engaged to provide sustained, multi-year funding support for integrity institutions, prioritizing technical capacity building, training for investigators and prosecutors, and scaling of digital accountability tools.

Implement Audit Recommendations and Hold Non-Compliant Institutions Accountable

- The GAC's Status Report found that only 37 percent of audit recommendations across 62 entities were implemented. This pattern must be addressed through formal mechanisms that link funding and performance assessments to audit recommendation implementation rates.
- The four entities that recorded zero implementation — the Ministry of Internal Affairs, the Ministry of Posts and Telecommunications, the National Port Authority, and the Law Reform Commission — should be subject to targeted intervention, including mandatory compliance plans, timelines, and senior leadership accountability.
- The LACC and GAC should strengthen their coordination and information-sharing protocols, ensuring that audit findings that indicate potential criminal conduct are systematically referred for investigation without delay, and that the outcomes of those investigations are tracked and publicly reported.

Advance Decentralization and Local Governance Accountability

- The Legislature should reject the proposed bill to amend sections 2.2(e) and 2.2(f) of the Local Government Act of 2018. The proposed amendment, which would return budgetary and development planning approval powers to Legislative Caucuses, contradicts the decentralization objectives of the Act, risks reversing hard-won gains in citizen participation and gender equity in local governance, and draws on a failed historical precedent.
- The Legislature must fulfil its outstanding obligations under the Local Government Act, including setting honorarium ceilings for County Council members, assigning required support staff as civil servants, and designating the licenses and operating permits that Councils can issue.
- The Ministry of Finance and Development Planning must prioritize the timely and predictable release of County Social Development Fund allocations, and county administrations must institutionalize structured, participatory monitoring mechanisms — with active involvement of County Councils, civil society, women, youth, and persons with disabilities — to ensure that CSDF spending delivers impact to rural communities rather than being concentrated in county capitals.

Expand Public Accountability and Civic Engagement

- Corruption reporting remains structurally low, with the primary inhibitor being the belief that no action will be taken. Rebuilding public confidence in the responsiveness of accountability mechanisms requires visible, timely, and publicized enforcement action — particularly in cases involving senior officials. The LACC's TALKAY reporting app and CENTAL's Corruption Case Tracker should be scaled to rural areas through community outreach, local language promotion, and mobile data access support.
- Anti-corruption education should be fully integrated into elementary and secondary school curricula through the LACC's initiative with the Ministry of Education. Adequate funding must be secured to produce and distribute dedicated anti-

corruption textbooks and learning materials nationally, not only in the pilot counties.

- Civil society organizations, the media, and community-based organizations must be supported and protected as essential partners in Liberia's accountability ecosystem. Enabling a free press, protecting journalists from retaliation, and providing civic space for CSO engagement are preconditions for sustainable anti-corruption progress.

Promote Political Will and End Selective Enforcement

- CENTAL reiterates the call for the government to demonstrate strong and consistent political will in the fight against corruption. This requires publicly committing to non-interference in investigations, avoiding the use of confidential settlements in cases involving corruption allegations, ensuring the equal application of the law regardless of political affiliation, and holding high-ranking officials fully accountable when found culpable.
- Presidential directives on asset declaration, workforce integrity, and anti-corruption compliance must be followed by timely and visible enforcement action. Directives unaccompanied by enforcement send a signal of impunity that undermines public confidence and emboldens non-compliance.
- The Legislature must exercise meaningful oversight of the Executive's anti-corruption commitments, including through inquiry into the terms of financial settlements with removed officials, the status of suspended officials who may have resumed duty without meeting compliance requirements, and the pace of implementation of audit recommendations by government ministries and agencies.

Need for Further Research

Several areas identified in this report would benefit from additional and more focused investigation. First, quantitative research measuring the actual impact of the e-GP system, compliance scorecard, and payroll verification reforms on procurement irregularities, cost savings, and efficiency gains would strengthen the evidence base for scaling these initiatives. Second, research specifically examining how corruption affects women, youth, persons with disabilities, and rural populations — and the accessibility of current anti-corruption mechanisms to these groups — would enable more targeted and equitable interventions. Third, a systematic assessment of the effectiveness and deterrence impact of the Corruption Case Tracker and other digital accountability tools, including barriers to usage in rural areas, would help optimize these platforms for broader national impact. Finally, a dedicated study of local governance and County Social Development Fund implementation across all fifteen counties would provide a more comprehensive picture of decentralization's practical impact and remaining gaps.

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