

Independent Reporting Mechanism

Action Plan Review:
Liberia 2024–2026

Open
Government
Partnership



Independent
Reporting
Mechanism

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Section I. Overview

Liberia’s fifth action plan continues ongoing open government reforms and aligns with the government’s 2025–2029 ARREST Agenda.¹ The most promising commitments seek to advance anti-corruption efforts through open contracting, beneficial ownership transparency, and strengthening integrity institutions. Liberia undertook an inclusive co-creation process to revise continued commitments, notably engaging youth.

The action plan’s eight commitments focus on anti-corruption and integrity, fiscal openness, public service delivery, and justice. These reforms are continued from the previous plan, albeit with renewed momentum under a new administration.

This report provides in-depth analysis for three commitments with the greatest potential for results. They benefit from high-level political support² as well as technical and financial support from partners. They promise to use transparency and accountability to advance Liberia’s anti-corruption agenda.

Commitment 1 aims to strengthen Liberia’s integrity ecosystem by establishing a specialized Anti-Corruption Court, National Integrity Committee, and local hubs for the corruption authority across regions. It also continues efforts to strengthen the asset declaration system and implement integrity education in schools. An ambitious reform, it remains to be seen if key elements can be implemented within the two-year implementation period given limited resources.

Commitment 3 aims to use the e-Government Procurement (e-GP) system, launched in early 2025, to expand published information on public contracts. Meanwhile, Commitment 5 aims to operationalize a public registry of who really owns companies in Liberia. Combined, this information could significantly strengthen government integrity and transparency. These reforms benefit from online platforms ready to be populated with information and partner support, granting them substantial potential.

As with previous plans, political transitions and budget constraints remain risks to implementation. Its success may depend on continued civil society pressure, partner support, and strong leadership from implementing entities—especially on legal reforms, data transparency, and citizen engagement.

At a Glance

MEMBERSHIP

2011

Joined OGP

COMMITMENTS

7/8

Open government lens

2/8

Substantial potential for results

PROMISING COMMITMENTS

- Commitment 1: Supporting Integrity Institutions
- Commitment 3: Strengthening Transparency and Accountability in Public Procurement
- Commitment 5: Beneficial Ownership Transparency

Met the minimum requirements during co-creation: No

Beyond the usual civil society and government discussions, Liberia’s co-creation process used the Federation of Liberian Youth³ and radio programs to engage a wider public. While all commitments were continued from the previous plan, most were revised to account for changes in context and to strengthen their ambition. Civil society organizations (CSOs) were active in developing this plan and see strengths in the increased transparency commitments.⁴ However, they are concerned about challenges such as weak enforcement, limited funding,⁵ and engagement with the legislature⁶ during the plan’s creation. CSOs aspire for stronger implementation, especially in areas like justice and budget transparency, which they say lack clear action steps or enforcement tools.⁷ As public information on OGP in Liberia was limited due to the absence of a working OGP website or repository, Liberia did not meet the minimum requirements of the OGP Participation and Co-Creation Standards.

¹ “National Development Plan 2025–2029: ARREST Agenda for Inclusive Development,” Ministry of Finance and Development Planning, <https://mfdp.gov.lr/index.php/component/edocman/national-development-plan-2025-2029-arrest-agenda-for-inclusive-development-2?Itemid=0>.

² Lawrence Yealue (Country Director of Accountability Lab Liberia), interview by IRM researcher, 12 March 2025.

³ Samuel Kpartor, “Reflections on the OGP Process in Liberia: A Youth Perspective,” Youth Democracy Cohort, 11 March 2025, <https://youthdemocracycohort.com/reflections-on-the-ogp-process-in-liberia-a-youth-perspective>.

⁴ Yealue, interview; Eddie D. Jarwolo (Executive Director of Naymote Partners for Democratic Development), interview by IRM researcher, 17 March 2025.

⁵ Favour Ime (Senior Regional Manager of Open Ownership), interview by IRM researcher, 13 March 2025.

⁶ Yealue, interview.

⁷ Jarwolo, interview.

Section II. Promising Commitments

This section analyzes commitments with the most promise to achieve notable results, according to IRM assessment. Promising commitments address a policy area important to stakeholders or the national context. They must be verifiable, have an open government lens, and a modest or substantial potential for results. This review looks at challenges, opportunities, and recommendations to support implementation.

Table 1. Promising Commitments

Commitment 1 promises to strengthen Liberia’s integrity institutions by reinforcing channels for transparency, participation, and accountability in anti-corruption work.
Commitment 3 has the potential to significantly strengthen transparency in Liberia’s public procurement through mandated use of the e-GP system.
Commitment 5 promises to make information on companies’ beneficial owners available online.

Commitment 1: Supporting Integrity Institutions

Implementers: Liberia Anti-Corruption Commission (LACC), Accountability Lab Liberia (A-Lab), Centre for Transparency and Accountability in Liberia (CENTAL), Naymote Partners for Democratic Development.

For the complete description, see Commitment 1 of [Liberia Action Plan 2024–2026](#).

Context and objectives

This commitment aims to strengthen trust between citizens and the government by reinforcing Liberia’s integrity ecosystem. Key actions include establishing a fast-track Anti-Corruption Court and a National Integrity Committee; integrating transparency, integrity, and accountability education into public school curricula; digitalizing the Liberia Anti-Corruption Commission’s (LACC) Asset Declaration Program; and creating an open data platform to enable citizen reporting and monitoring of corruption trends. As a continuation of a previous commitment, it builds on earlier reforms and, if fully implemented, holds potential to enhance government transparency and public accountability.

LACC led the commitment development with active involvement from civil society organizations. Supported by the United Nations Development Program (UNDP), LACC conducted townhall meetings across four counties to raise awareness about the new anti-corruption law and gathered citizen input on priorities for the action plan.¹ These consultations informed the initial set of commitments to address corruption.

Potential for results: Modest

This ambitious commitment continues Liberia’s efforts to strengthen government integrity through multiple initiatives. This reform was stalled under the previous action plan by the government’s prioritization of amending the 2022 LACC Act and the resulting leadership transition.² However, the amended act has granted a reconstituted LACC greater powers to investigate, prosecute, and prevent corruption and provides legal backing for key elements of this commitment.³ Despite the commitment’s ambition and LACC’s expanded powers, this commitment’s potential for results is tempered by resource constraints and likely challenges to implementing its more ambitious milestones within the implementation period.

Expanding integrity institutions: Specialized Anti-Corruption Court, National Integrity Committee, and decentralized LACC offices

A specialized Anti-Corruption Court (Milestone 1) could address systemic constraints in Liberia’s ability to prosecute corruption cases effectively. Since 2019, both LACC and CSOs⁴ have advocated for such a court, highlighting inefficiencies, particularly the overburdened Criminal Court “C” which reportedly handles no more than five corruption cases per term.⁵ Momentum to establish the court increased in recent years as LACC began to exercise its expanded powers of prosecution but faced delays due to limited judicial capacity.⁶ In 2024, LACC completed 24 investigations, of which only two went to court, while 15 awaited court space and 7 were cleared.⁷

In May 2024, the President signed Executive Order 131 calling for the establishment of a war and economic crimes court.⁸ As of June 2025, a draft bill to establish an anti-corruption court was tabled before the House of Representatives and expected to be passed within the implementation period.⁹ At the time of writing, discussions were underway as to whether to establish one court for both war and anti-corruption crimes or a standalone anti-corruption court, with LACC advocating for the latter.¹⁰

While there are signs of legislative progress, several potential obstacles could hinder the operationalization of the court within the implementation period. These include a lack of explicit budgetary allocations, limited staffing capacity, and an expected change of Chief Justice.¹¹ LACC’s Executive Chairperson notes that they have proposed the use of existing courthouses and are discussing funding opportunities with potential partners such as the World Bank. Positively, LACC received funding to increase their prosecutors from 3 to 7.¹² By enabling LACC to investigate citizen reports and refer them for prosecution, a fully resourced and operationalized Anti-Corruption Court could significantly strengthen public accountability.

To monitor high risk institutions, LACC also proposes to establish a National Integrity Committee (NIC) under Milestone 3. NIC would be a space for coordination on activities such as institutional integrity audits, risk-based reviews of high-risk ministries, departments, and agencies (MDAs), and following-up on corruption complaints.¹³ Through an existing National Integrity Forum (NIF), government and civil society currently coordinate around activities such as raising awareness and training on integrity. Due to a lack of allocated budget, NIF’s activities are largely ad hoc and donor based.¹⁴ Formal establishment of an NIC could grant the authority, operational focus, and resources for more strategic interventions than possible through the existing NIF.¹⁵ However, the Country Director for Accountability Lab Liberia notes that it is important to ensure that the NIF and NIC do not duplicate each other’s efforts.¹⁶ As of March 2025, LACC intended to table the NIC proposal at the next NIF meeting.¹⁷ This milestone could contribute open government results should the NIC have sufficient resources and mandate to strengthen public accountability by ensuring citizen reports of suspected corruption and efficiently and effectively acted on by the government. It could also contribute to enhancing public participation if it provides another space for non-government actors to collaborate with their government counterparts.

LACC also aims to decentralize services in line with the National Decentralization Policy (Milestone 6),¹⁸ which started with opening offices in Bong and Nimba counties and plans for Bomi County.¹⁹ LACC intends to open a hub in all four regions to facilitate sensitization efforts, citizen reporting, and processing of witnesses. While LACC is considering processing cases received from rural areas at the regional level,²⁰ there are concerns with additional costs to move lawyers to rural areas.²¹ LACC is in conversation with UNDP to support staffing costs, with LACC taking on costs to set up the office. LACC has also entered a Memorandum of Understanding (MOU) with Liberia County Service Centers to use part of their spaces for the hubs. Pending

availability of the required resources, LACC’s decentralization could help strengthen local government integrity.

Digitalized asset declarations

Under Milestone 4, the Executive Chairperson of LACC is optimistic with regards to LACC’s aim of digitizing Liberia’s asset declaration system within the implementation period.²² This is in large part due to support from the World Bank’s USD1.5-million²³ Governance Reform and Accountability Transformation (GREAT) Project from November 2024 to November 2030.²⁴ System upgrades are also expected to reduce inefficiencies, enhance compliance tracking, and facilitate automated verification.²⁵ LACC’s budget for the project has been developed and approved, while training for staff who will be operating the register has been planned and vendor sourcing underway.²⁶

This milestone is further supported by the legal backing provided in the amended LACC Act, which empowers it to compile, verify, maintain, and update a comprehensive assets declaration register for all government employees.²⁷ As of July 2024, LACC reported that only 26.5% of public officials had declared their assets. The President sought to set an example by declaring and publishing his assets and issuing a directive for all non-compliant officials to declare their assets.²⁸ However, compliance has remained low despite ongoing efforts. By the first quarter of 2025, a nationwide campaign by LACC and civil society partners resulted in over 1,065 submissions from the executive branch, 4 from the judiciary, 9 from the legislature, and 3 from the Senate. The initiation of physical verifications for 54 current and former officials and the public release of asset declaration listings also mark progress.²⁹ While important, it is not evident how this milestone will open government to citizens. To strengthen government transparency, LACC can consider publishing compliance reports and verification outcomes regularly.³⁰

Public information and participation in the fight against corruption

Carried over from the previous action plan, Liberia aims to integrate anti-corruption, ethics, and integrity education into the school system (Milestone 2). As of May 2025, LACC and the Ministry of Education jointly reviewed and validated draft educational materials aimed at introducing anti-corruption content into the Social Studies curriculum for Grades 1–6. LACC’s Executive Chairperson states that this initiative aims to “plant the seed” for integrity at an early age and encourage personal accountability and national pride.³¹ Embedding integrity education across primary schools in Liberia has the potential to contribute to a whole-of-society approach to anti-corruption in the long term.³² Previous integrity education initiatives in Liberia have focused on university and high school students through extracurricular clubs. The Centre for Transparency and Accountability in Liberia (CENTAL) runs Integrity Clubs (I-Clubs) in 13 high schools across seven counties, alongside outreach in 20 additional schools and tertiary institutions. Participating students learn about fighting corruption and contribute to research and data collection efforts, such as the 2024 State of Corruption Report (SCORE), thereby linking education with evidence-based policy engagement.³³ By the first quarter of 2025, LACC had also established Student Integrity Clubs in 10 high schools.³⁴

Milestone 5 entails the development of a public, open data platform where anonymized data on corruption cases, sectors most affected, and types of corruption are made available for public analysis and research. The IRM did not find information on whether this milestone refers to the Corruption Case Tracker, launched in October 2024, or the creation of a new platform. The Corruption Case Tracker, which is managed by CENTAL and funded by the Swedish Development Agency, provides information on the details and status of corruption cases.³⁵ LACC

is encouraged to coordinate with civil society partners to explore how this milestone can expand information on the fight against corruption without duplicating efforts.

Separately, Integrity Watch Liberia introduced the TALKAY APP³⁶ in 2022³⁷ for citizens to report corruption cases. LACC and Integrity Watch have been in conversation on how to improve the app, including by introducing a simple, seven-step questionnaire to assist LACC in reviewing and investigating reports alongside voice recording and text options for citizens.³⁸

This commitment takes a multi-pronged approach to strengthen transparency, accountability, and participation in the fight against corruption. Political support and partner funding for key elements of this commitment contribute to renewed momentum and its potential, despite having made limited progress in the previous action plan. The full potential for some of the most ambitious milestones in this commitment are only likely to be realized well after the implementation period, such as establishing an Anti-Corruption Court and integrity education in schools.

Opportunities, challenges, and recommendations during implementation

This commitment represents another positive step in Liberia’s ongoing efforts to reinforce integrity and combat corruption. In particular, it has the potential to translate LACC’s broadened powers into greater government accountability by strengthening coordination with the judiciary, government integrity institutions, civil society, and partner organizations. Partner’s funding and renewed political support contribute to momentum as some activities were already underway at the time of writing, such as strengthening the asset declaration system. Other key objectives, such as establishing the Anti-Corruption Court and decentralizing LACC to the local level, still await allocation of the necessary resources. Given this context, the IRM recommends:

- LACC and partners can **engage legislative champions to fast-track the passage of the anti-corruption court bill**. The recent joint resolution by the legislature and the President’s Executive Order demonstrate political will that reformers can leverage. LACC and CSOs could pursue direct, sustained engagement to keep the bill on the legislative agenda.
- LACC can **mobilize and prioritize existing resources** by consolidating efforts between government and civil society. The judiciary could repurpose existing court infrastructure to house the anti-corruption court, allowing scarce financial resources to be redirected toward staffing and operations. LACC could also deepen its partnerships with CSOs to tap into available technical expertise and funding support.
- LACC, Ministry of Education, and CSOs can **translate the commitment to integrate anti-corruption into the school curriculum into actionable steps**. They could consider strengthening the capacity of educators in content and delivery of materials and investing in age-appropriate and creative learning materials—considering the experiences of G20 countries and materials from UNODC and Transparency International.³⁹

Commitment 3: Strengthening Transparency and Accountability in Public Procurement

Implementers: Public Procurement and Concession Commission (PPCC), Accountability Lab Liberia (A-Lab), Centre for Transparency and Accountability in Liberia (CENTAL), Naymote Partners for Democratic Development.

For the complete description, see Commitment 3 of [Liberia Action Plan 2024–2026](#).

Context and objectives

Building on previous action plans, this commitment aims to increase the number of procurement transactions and information made public through the e-Government Procurement (e-GP) system. The Public Procurement and Concession Commission (PPCC) and partners seek to amend the Public Procurement and Concessions Act (PPCA) to mandate the use of e-GP, among other things, and update regulations, guidance, and supporting bid documents accordingly. PPCC also aims to track procurement performance, with a focus on businesses owned or led by women.

PPCC laid the foundation for transitioning to an e-GP system under the previous action plan by identifying necessary legal changes and creating a roadmap for e-GP rollout. PPCC also made progress in advancing gender equality in procurement through a national survey and development of a policy framework for women in public procurement.⁴⁰ PPCC engaged CSOs, government entities, business associations, partners, and the media—many of whom are involved in e-GP’s evolution—to develop this commitment.⁴¹ If fully implemented, this commitment is expected to increase government transparency.

Potential for results: Substantial

This commitment has the potential to significantly increase public procurement transparency as it remains one of the most corruption-prone areas in government operations.⁴² Reliance on manual processes and opaque procurement methods (e.g., single-sourcing) enable mismanagement and misuse of public funds. Liberia has sought to strength procurement transparency and integrity over the last decade. Challenges have included weak enforcement, insufficient technical guidelines, limited capacity, and institutional resistance.⁴³ PPCC’s limited oversight of high-value tenders⁴⁴ (those exceeding USD 1 million in value)⁴⁵ underscores ongoing governance gaps. Digitizing the entire procurement process and increasing transparency promises to make public procurement more efficient, effective, and accountable.⁴⁶

This commitment aims to amend the PPCA followed by updating regulations and supporting materials to align with a revised PPCA and e-GP system (Milestone 2). A Technical Committee reviewed the PPCA and recommended amendments under the previous action plan.⁴⁷ As of early 2025, a bill, developed through a consultative process, was already with the Office of the President before it moves to Parliament for approval. The bill introduces mandatory e-procurement, public-private partnerships, sustainable procurement principles in regard to the environment and gender, and enforceable penalties for violations.⁴⁸ Pending passage of the amended law, PPCA seeks to develop regulations, step by step manuals, and standard bid documents. By May 2025, PPCC had developed terms of reference for a consultant to develop the manuals and standard bid documents; to be published for applications once approved.⁴⁹

Milestone 1 aims to increase procurement transactions and information published through the e-GP system. Prior to this commitment, Liberia published some procurement information but there remained opportunity to expand both the scope and usability. Published information included procurement awards and a description of what was being procured. However, information on tenders, implementation, cost, and spending were missing. The data was available free of charge,

timely, and updated, but not in machine-readable formats or available for bulk download.⁵⁰ Additionally, there is a lack of information on smaller contracts and those from rural regions.⁵¹ This commitment is therefore an opportunity to publish a wider scope and more useable information, specifically from across the lifespan of a contract and in compliance with the Open Contracting Data Standard (ODCS).⁵²

In February 2025, the e-GP system was formally launched by the President of Liberia,⁵³ followed by the e-GP rollout with a pilot phase to onboard six high-spending MDAs, including the Ministries of Finance, Education, Public Works, and Health, as well as Liberia Revenue Authority and PPCC, and registration of over 200 businesses.⁵⁴ Notably, the system published key procurement data annual procurement plans,⁵⁵ prior information notices, current processes, opened bid details,⁵⁶ awarded contracts,⁵⁷ suspended providers, user guides, and public procurement legislation at the time of writing. The Country Director for Accountability Lab confirmed that most tenders are published on the platform.⁵⁸ PPCC notes that there are differing levels of access for the private sector, onboarded MDAs, as well as CSOs and citizens.⁵⁹

Phase two of the e-GP rollout will include expanding the MDAs that use the platform for their procurement transactions, public access to information, and interfacing with other government entities such as the Liberia Revenue Authority. PPCC, with support from the World Bank’s GREAT project,⁶⁰ aims to onboard 50 additional MDAs with outreach to targeted agencies.⁶¹ A potential challenge is equipping procurement and MDA officials, together with the public and CSOs—especially outside Monrovia—with the skills to engage the system effectively. While a cross-functional taskforce has been formed, there is a capacity strain whereas weekly training efforts will need to keep up with the pace of the rollout.⁶²

The second phase also aims to enable the public and media to generate reports directly from the platform.⁶³ Access to a public dashboard, as reported by PPCC’s Director of Communications, would be a promising step toward civic monitoring. Currently, PPCC can generate procurement reports to make public. The Country Director for Accountability Lab observed that increased access to contract information on the e-GP platform is creating much more public confidence in the public procurement system. However, effective public use will depend on significant investments in digital literacy, improved internet access outside Monrovia, and targeted training across counties, especially for non-technical users.⁶⁴

Milestone 3’s emphasis on performance monitoring of businesses—including enterprises led and owned by women—aims to operationalize the 2014 Small Business Empowerment Act,⁶⁵ which mandates for at least 5% of public contracts to be allocated to women-owned businesses.

Opportunities, challenges, and recommendations during implementation

Full implementation of the e-GP portal and legal framework has the potential to significantly strengthen transparency in Liberia’s public procurement processes. By mandating digital procurement, increasing transparency, and enabling public oversight, government savings directed to development expenditure could improve public trust and confidence.⁶⁶ The existing momentum, financial and technical support, and political backing all indicate potential for progress. Given these contexts, IRM recommends the following:

- **Close data gaps:** PPCC could prioritize full compliance with Open Contracting Data Standard by addressing missing data fields (e.g., contract spend, supplier identifiers) and machine readability. This will enable richer analysis and greater interoperability.⁶⁷

- **Build institutional capacity:** PPCC could invest in developing and implementing a structured training plan for its staff, MDAs, and private vendors. International partners and the government could coordinate to allocate technical assistance and financial resources.
- **Ensure financial sustainability:** Currently, the World Bank covers the e-GP’s \$100,000 annual subscription fee. PPCC and the Ministry of Finance and Development Planning could gradually integrate e-GP system costs into the national budget, with a joint phased financing plan developed to ensure sustainable transition.
- **Enforce compliance mechanisms:** PPCC could collaborate with the Liberia Anti-Corruption Commission and other enforcement agencies to operationalize sanctions for non-use or misuse of the system.⁶⁸ Data-driven and visible enforcement could deter malpractice.
- **Integrate cross-agency systems:** There is an opportunity for advanced interoperability by linking the e-GP system with platforms maintained by the Liberia Revenue Authority, National Social Security and Welfare Corporation, Liberia Business Registry, and banks. This will enable real-time validation and tracking of suppliers and payments, but requires multi-agency collaboration that could potentially be led by the e-GP Taskforce.

Commitment 5: Beneficial Ownership Transparency

Implementers: Liberia Business Registry (LBR), Accountability Lab Liberia (A-Lab), Integrity Watch Liberia, Naymote Partners for Democratic Development, Centre for Transparency and Accountability in Liberia (CENTAL).

For the complete description, see Commitment 5 of [Liberia Action Plan 2024–2026](#).

Context and objectives

This commitment seeks to make information on companies’ beneficial owners and shareholders available through a public registry, which is an aim that Liberia has pursued since its 2017 action plan. In recent years, Liberia has passed regulations, developed disclosure forms, and launched a pilot registry.⁶⁹ However, beneficial ownership information remains unavailable online.⁷⁰ The commitment’s three milestones aim to operationalize the registry and strengthen data management and validation.

Once operational, the registry is expected to mitigate conflicts of interest by identifying politically exposed persons misusing their influence and (ensure timely, accurate disclosure to citizens, civil society, and oversight bodies to strengthen public accountability. Led by the Liberia Business Registry (LBR), the commitment was developed with input from CSOs, Liberia Extractive Industries Transparency Initiative (LEITI), and National Steering Committee on Beneficial Ownership.⁷¹ This commitment qualifies for potential submission to the Open Gov Challenge.⁷²

Potential for results: Substantial

Seeking to fully operationalize a public, online beneficial ownership register comprising domestic and foreign companies in Liberia, this commitment represents a significant potential improvement as beneficial ownership information is only currently available if a citizen submits a request in person to LBR office.⁷³ The register’s value lies in its adoption and use by oversight bodies, civil society, and the private sector to promote transparency and accountability. This is especially critical in its desire to limit the ability to use overseas businesses as safe havens and prevent awarding procurement contracts to inland businesses whose owners are politically exposed persons (PEPs). However, LBR’s limited equipment and personnel to collect and disclose

beneficial ownership information present obstacles to this objective,⁷⁴ although there is financial and technical support from Open Ownership through 2026, funding prospects from the African Development Bank (ADB), and support from oversight agencies, like the Financial Intelligence Agency (FIA) to operationalize the register.⁷⁵

Liberia has already made substantial regulatory progress prior to this commitment. The government enacted detailed forms and regulations⁷⁶ on beneficial ownership disclosure, developed through consultations between government and civil society in 2023.⁷⁷ These regulations define beneficial ownership, set disclosure deadlines for domestic entities, and establish penalties for non-compliance, which include denial or withdrawal of registration certificates, fines, and license revocation. The regulations mandate LBR to establish and maintain a Central Register of Beneficial Owners of Domestic Entities. This digital platform will be designed with a tiered access model: limited public access to non-sensitive information and restricted back-end access for state oversight bodies such as the Liberia Anti-Corruption Commission (LACC), Liberia Revenue Authority (LRA), and LEITI. These design choices draw from Nigeria’s model of progressive access levels.⁷⁸

Despite regulatory clarity and a launched pilot platform⁷⁹ in September 2023, implementation has faced delays. Political transitions following the October 2023 general elections resulted in administrative changes that slowed momentum. Prior to this action plan, beneficial ownership data collection was largely manual, with information submitted via paper forms and recorded in Excel spreadsheets. A search of the registry in July 2025 did not yield results.⁸⁰ EITI and Open Ownership were supporting LBR in making the register operational by the end of 2025.⁸¹ Open Ownership shared that they are providing technical support for system development, simplifying legislation for ease of dissemination, and advocating for further donor support.⁸² While use of the register is pending, LBR had registered beneficial ownership data for 1,500 firms and enforced compliance by denying registration to entities that failed to submit the required information—an indication of institutional will despite limited capacity and resources.⁸³ Digitization of beneficial ownership data collection and disclosure could significantly improve efficiency, lower access barriers, and enable real-time use by citizens, CSOs, and investigative and oversight bodies.

In response to recent IMF recommendations, Liberia is also expanding its focus to include foreign entities, which have been a grey area⁸⁴ and not included in the current regulation. A national beneficial ownership action plan for 2024–2028—currently under cabinet consideration—outlines key measures including: full implementation of beneficial ownership disclosure regulations, ensuring data accuracy and timeliness by financial institutions and designated non-financial businesses and professions (DNFBPs), integrating beneficial ownership disclosure into procurement and licensing frameworks, and extending enforcement to entities registered under the Liberian International Ship and Corporate Registry and those operating in the extractive sector. The IMF has committed financial and technical support to this expansion, which will further align Liberia with international anti-corruption and financial transparency standards.⁸⁵

Opportunities, challenges, and recommendations during implementation

This commitment holds promise as Liberia now benefits from the legal framework and technical support to make beneficial ownership data public. Leadership from LBR and allocation of sufficient government resources will be key for this reform to achieve its potential. Liberia stands to gain financially if fully implemented, as beneficial ownership information can be used to fight tax evasion, illicit gains, fraud, and money laundering.⁸⁶ Given Liberia’s current progress, IRM recommends the following for consideration in the medium term:

- With support from the Ministry of Finance and Development Planning, LBR could **allocate funding for platform maintenance**. Reformers within LBR along with CSOs can further strengthen sustainability by adopting a whole-of-government approach; engaging diverse MDAs to share resources, technical capacity, and political support.⁸⁷
- LBR could **target high-risk sectors** (such as companies engaging in mining and public procurement) **as a pragmatic strategy amid resource constraint**. This can draw from Kenya’s model, which requires beneficial ownership declarations from all firms bidding for government contracts.⁸⁸
- **Targeted public engagement with journalists, civil society, and oversight agencies** can increase demand for and use of beneficial ownership data. Lessons from Nigeria show how investigative journalism fueled by beneficial ownership disclosures can expose suspect transactions and deter corrupt practices.⁸⁹

Furthermore, the IRM recommends consideration of the following in the longer term:

- LBR to continue efforts of **linking the beneficial ownership register with institutions like the Liberia Revenue Authority (LRA) and the e-Government Procurement system**, which can enhance verification, reduce fraud, and support cross-sector data use.
- Given the registry’s potential to strengthen transparency in the extractives sector, **integration with the digital land registry** could add value to the beneficial ownership portal by ensuring legally recognized, transparent transactions in mining-related land use. In turn, this can reduce opportunities for corruption, support regulatory enforcement, and increase investors’ confidence.⁹⁰
- LBR could **align the registry’s data with Beneficial Ownership Data Standard (BODS)**,⁹¹ thereby ensuring global comparability and reusability. Engagement with the Beneficial Ownership Leadership Group could also help LBR adopt best practices and elevate the reform’s ambition.

Other commitments

Other commitments that the IRM did not identify as promising commitments are discussed below.

Commitments 2 on Tax, 6 on Health, and 8 on Budget Transparency

While these commitments support OGP principles of transparency, accountability, and participation, they largely reinforce existing practices and legal requirements. To deepen impact, the Ministries of Finance and Development Planning as well as the Interior could consider moving beyond publishing budget documents to enhancing public understanding, while CSOs can advocate for and use implementation reports to monitor service delivery.⁹² Implementers can consider opportunity to build non-government collaboration during implementation. For instance, CSOs could request greater tax transparency from the Liberia Revenue Authority and raise public awareness.⁹³ In the health sector, CSOs could participate in strengthening grassroots health organizations⁹⁴ and institutionalizing public participation in health sector policymaking.

Commitment 4 on Ensuring Transparency in Infrastructure Development Projects

This commitment largely continues existing government practice, as seen with the Liberia Project Dashboard.⁹⁵ However, the Ministry of Public Works could achieve meaningful open government by ensuring compliance with Open Contracting Data Standard (OCDS) under Commitment 3; and generating and publishing reports from the e-GP system on public infrastructure reports.⁹⁶

Commitment 7 on Access to Justice

Carried over from the last action plan, this commitment previously made limited progress due to financial constraints and leadership transitions within the judiciary—challenges that Naymote reports may persist. To strengthen its impact, implementers could move beyond establishing jury offices to conducting participatory review of laws that restrict access to justice. CSOs could also engage the justice system and demystifying it for the public, challenging the perception that it is only for legal professionals.⁹⁷

¹ Alexandra Kormah Zoe (Chairperson of Liberia Anti-Corruption Commission), interview by IRM researcher, 14 March 2025.

² “IRM Results Report: Liberia 2020–2022,” Open Government Partnership, May 2023,

https://www.opengovpartnership.org/wp-content/uploads/2023/05/Liberia_Results-Report_2020-2022.pdf.

³ “An Act to Amend and Restate an Act to Establish the Liberia Anti-Corruption Commission and to Re-Establish the Liberia Anti-Corruption Commission,” Ministry of Foreign Affairs, 22 July 2022, <https://lacc.gov.lr/sites/default/files/documents/LACC-ACT-OF-2022-4.pdf>.

⁴ “CENTAL Wants Gov’t Establish ‘Specialized’ Anti-Corruption Court,” CENTAL, 12 December 2019,

<https://cental.org.lr/index.php/documents/media-center/news/item/8-cental-wants-gov-t-establish-specialized-anti-corruption-court>.

⁵ Lincoln G. Peters, “Liberia: LACC Wants Special Corruption Court,” The New Dawn, 10 December 2021,

<https://allafrica.com/stories/202112100615.html>.

⁶ “First Quarter Report of the Liberia Anti-Corruption Commission (LACC),” Liberia Anti-Corruption Commission, 31 March 2025,

https://lacc.gov.lr/sites/default/files/documents/LACC%202025%20First%20Quarter%20Report%20%28%20January%20-%20March%202025%29_0.pdf; “LACC Embraces New Powers, Pushes for Passage of Specialized Anti-Corruption Court,” Liberia Anti-Corruption Commission, 10 April 2025, <https://lacc.gov.lr/media/press-releases/lacc-embraces-new-powers-pushes-passage-specialized-anti-corruption-court>.

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Section III. Methodology

This product is a concise, independent, technical review of the characteristics of the action plan and the strengths and challenges the IRM identifies to inform a stronger implementation process. The IRM highlights commitments that have the highest potential for results, represent a high priority for country stakeholders, acknowledged as a priority in the national open government context, or a combination of these factors.

The IRM products provided during a national action plan cycle include:

- **Co-Creation Brief:** A concise brief that highlights lessons from previous IRM reports to support a country’s OGP process, action plan design, and overall learning.
- **Action Plan Review:** A technical review of the characteristics of the action plan and the strengths and challenges the IRM identifies to inform a stronger implementation process.
- **Midterm Review:** A review for four-year action plans after a refresh at the midpoint. The review assesses new or significantly amended commitments in the refreshed action plan, compliance with OGP rules, and an informal update on implementation progress.
- **Results Report:** An overall implementation assessment that focuses on policy-level results and how changes happen. It also checks compliance with OGP rules and informs accountability and longer-term learning.

In the Action Plan Review, the IRM reviews commitments using three indicators:

1. **Verifiability:** The IRM determines whether a commitment is verifiable as written in the action plan. The indicator is assessed as:
 - **Yes/No:** Are the stated objectives and proposed actions sufficiently clear and include objectively verifiable activities to assess implementation?
 - Commitments that are not verifiable are considered not reviewable, and no further assessment is carried out.
2. **Open Government Lens:** The IRM determines if the commitment relates to the open government values of transparency, civic participation, and/or public accountability as defined by the Open Government Declaration and the OGP Articles of Governance. Based on a close reading of the commitment text, the indicator is assessed as:
 - **Yes/No:** Does the commitment set out to make a policy area, institution, or decision-making process more transparent, participatory, or accountable to the public?

The following questions for each OGP value may be used as a reference to identify the specific open government lens in commitment analysis:

- **Transparency:** Will the government disclose more information, improve the legal or institutional frameworks to guarantee the right to information, improve the quality of the information disclosed to the public, or improve the transparency of government decision-making processes or institutions?
- **Civic Participation:** Will the government create or improve opportunities, processes, or mechanisms for the public to inform, influence or co-create policies, laws and/or decisions? Will the government create, enable, or improve participatory mechanisms for minorities, marginalized or underrepresented groups?

Will the government improve the enabling environment for civil society (which may include NGO laws, funding mechanisms, taxation, reporting requirements, et cetera)?

Will the government improve legal, policy, institutional or practical conditions related to

civic space such as freedom of expression, association and peaceful assembly that would facilitate participation in the public sphere? Will the government take measures which counter mis- and disinformation, especially online, to ensure people have access to reliable and factual information (which may include digital and media literacy campaigns, fact-checking or fostering an independent news media ecosystem)?

- **Public Accountability:** Will the government create or improve opportunities to hold officials answerable for their actions? Will the government enable legal, policy, or institutional frameworks to foster accountability of public officials?

3. **Potential for Results:** The IRM analyzes the expected results and potential that would be verified in the IRM Results Report after implementation. Potential for results is an early indication of the commitment’s possibility to yield meaningful results based on its articulation in the action plan in contrast with the state of play in the respective policy area. The indicator is assessed as:

- **Unclear:** The commitment is aimed at continuing ongoing practices in line with existing legislation, requirements, or policies without indication of the added value or enhanced open government approach in contrast with existing practice.
- **Modest:** A positive but standalone initiative or change to processes, practices, or policies. The commitment does not generate binding or institutionalized changes across government or institutions that govern a policy area. Examples are tools (e.g., websites) or data release, training, or pilot projects.
- **Substantial:** A possible game changer for practices, policies, or institutions that govern a policy area, public sector, or the relationship between citizens and state. The commitment generates binding and institutionalized changes across government.

This review focuses its analysis on promising commitments. Promising commitments are verifiable, have an open government lens, and at least a modest potential for results. Promising commitments may also be a priority for national stakeholders or for the particular context. The IRM may cluster commitments with a common policy objective or that contribute to the same reform or policy issue. The potential for results of clustered commitments is reviewed as a whole.

This review was prepared by the IRM in collaboration with Josephine Njungi and Evans Kibet as researchers and Brendan Halloran as external expert reviewer. During the internal review process, the IRM verifies the accuracy of findings and collects further input through peer review, OGP Support Unit feedback as needed, interviews and validation with country stakeholders, an external expert review, and oversight by IRM’s International Experts Panel (IEP).¹ The IRM methodology, product quality, and review process are overseen by the IEP.²

¹ “International Experts Panel,” Open Government Partnership, accessed 15 July 2024, <https://www.opengovpartnership.org/about/who-we-are/international-experts-panel>.

² For more information, see: “Overview – Independent Reporting Mechanism,” Open Government Partnership, accessed 15 July 2024, <https://www.opengovpartnership.org/irm-guidance-overview>.

Annex I. Commitment Data¹

Commitment 1: Supporting Integrity Institutions

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

Commitment 2: Supporting Effective Tax Payment

- Verifiable: Yes
- Does it have an open government lens? No
- Potential for results: Unclear

Commitment 3: Open Contracting

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Substantial

Commitment 4: Transparency in Infrastructure Development Projects

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

Commitment 5: Beneficial Ownership

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Substantial

Commitment 6: Citizens Access to Health Care

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Unclear

Commitment 7: Access to justice

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Unclear

Commitment 8: Open Budget

- Verifiable: Yes
- Does it have an open government lens? Yes
- Potential for results: Modest

¹ Editorial note: For the complete text of commitments, see “Liberia Action Plan 2024–2026,” Open Government Partnership, 7 January 2025, <https://www.opengovpartnership.org/documents/liberia-action-plan-2024-2026>.

Annex II. Action Plan Co-Creation

The IRM uses the OGP Participation and Co-Creations Standards to assess countries' participatory practices throughout the action plan cycle.¹ Countries are encouraged to aim for the full ambition of the standards and to meet the minimum requirements.² The OGP Criteria and Standards Subcommittee determines if a country has acted according to OGP process.³

Table 2. Compliance with Minimum Requirements

Minimum requirement	Met?
1.1 Space for dialogue: A multi-stakeholder forum (MSF), comprising civil society organizations and government representatives, held meetings during the co-creation process between August 2024 and January 2025. ⁴ However, basic rules or meeting minutes on the forum were not available online as required.	No
2.1 OGP website: Liberia's OGP website was not available during the co-creation period. ⁵	No
2.2 Repository: Liberia's OGP website serves as the repository, but it was not accessible during the co-creation period. ⁶	No
3.1 Advanced notice: The IRM did not find evidence that participants were given notice on opportunities to participate in the co-creation process at least two weeks in advance.	No
3.2 Outreach: Civil society organizations (CSOs) convened regional and county-level meetings, ⁷ actively involving local leaders in mobilizing citizens and facilitating public discussions. ⁸ Accountability Lab (A-Lab) as Chair of the MSF, Federation of Liberian Youth (FLY), and the European Partnership for Democracy (EPD) hosted a national youth convening on 28 August 2024 to gather input from young people across the country. ⁹ Liberia Anti-Corruption Commission (LACC) hosted four townhall meetings co-funded by UNDP across four counties, with the outcomes contributing to developing and finalizing Commitment 1. ¹⁰ The Ministry of Information, Cultural Affairs, and Tourism and the OGP Secretariat met with government entities to conduct outreach on OGP and provide guidance on commitment design. ¹¹ Drafters were encouraged to design commitments that aligned with existing work plans, were feasible based on available resources, and linked to the national development plan (ARREST) agenda. ¹²	Yes
3.3 Feedback mechanism: Two key convenings were held to gather stakeholder feedback on the action plan. The first was a joint meeting between CSOs and ministries, departments, and agencies (MDAs) to review the commitments proposed by various MDAs. CSOs provided comments and suggestions, many of which were incorporated into the initial draft action plan. ¹³ In December 2024, the OGP team organized a validation meeting with a broad range of stakeholders representing all proposed commitments. This meeting was conducted across Northern, Western, South-Eastern, and Southern Liberia, and generated several recommendations that were integrated into the second draft. ¹⁴ A final validation meeting in January 2025 ensured that stakeholder voices were fully reflected in the final draft. ¹⁵	Yes
4.1 Reasoned response: Feedback from the first validation meeting was incorporated into the second draft of the action plan. This revised draft was further reviewed and validated by stakeholders during a second validation meeting held in January 2025. However, the IRM researcher did not receive evidence of validation and meeting reports to confirm whether feedback was recorded and/or published.	No
5.1 Open implementation: <i>The IRM will assess whether meetings were held with civil society stakeholders to present implementation progress and enable civil society to provide comments at least twice a year.</i>	Not applicable

Liberia’s co-creation process is notable for its youth engagement through the Federation of Liberian Youth (FLY), the national umbrella organization for youth and a member of the Youth Democracy Cohort. FLY engaged young people from diverse backgrounds, including youth with disabilities, to ensure their experiences and perspectives were meaningfully represented. Their contributions were documented in a formal report and submitted to the Liberia OGP Secretariat.¹⁶ Key issues raised included strengthening accountability and transparency, promoting inclusive governance, strengthening the judiciary and rule of law, addressing social and economic challenges, and enhancing civic space and freedom of speech.¹⁷ However, it is not clear to what extent youth input is reflected in the final action plan.

The action plan was officially launched on 26 February 2025,¹⁸ accompanied by interactive media engagements, primarily through radio broadcasts, which reached audiences nationwide, including rural communities. These broadcasts provided an opportunity for citizens in remote areas to share their feedback. The launch was also promoted on social media platforms such as WhatsApp and Facebook Live.

Despite these positive developments, there is opportunity for:

- OGP Liberia Secretariat to **improve public information on OGP process and reform progress**. This includes re-launching the OGP Liberia website to share Liberia’s OGP action plans, opportunities to engage, and updates on commitment progress.
- OGP Steering Committee to **engage parliament during implementation**. Notably, the Senate pledged to support action plan implementation, and the Speaker of the House announced plans to establish a legislative caucus on OGP by June 2025. This could be leveraged to advance legislative elements of Liberia’s open government reforms.¹⁹
- OGP Secretariat to **conduct one-on-one meetings with CSOs and MDA commitment holders** to reconfirm that each commitment aligns with the overall vision, objectives, and milestones outlined in the action plan.²⁰
- OGP Steering Committee to **strengthen communications by informing CSOs and citizens on how their input shaped the action plan**.²¹
- OGP Steering Committee to **issue regular implementation status reports** (for example, biannually or quarterly). Such regular reporting will help inform future co-creation processes by providing insights into the ambition and feasibility of past commitments and help to flag and address obstacles as they arise.²²

¹ “OGP Participation and Co-Creation Standards,” Open Government Partnership, 2021, <https://www.opengovpartnership.org/ogp-participation-co-creation-standards>.

² “IRM Guidelines for the Assessment of Minimum Requirements,” Open Government Partnership, May 2022, https://www.opengovpartnership.org/wp-content/uploads/2022/05/IRM-Guidelines-for-Assessment-of-Minimum-Requirements_20220531_EN.pdf.

³ On 1 August 2025, the OGP Criteria and Standards Subcommittee adopted a resolution on Temporary Suspension of the Enforcement of Time-Bound Minimum Requirements for Participation and Co-Creation, for all members currently implementing plans delivered on or after 1 January 2024. See: <https://www.opengovpartnership.org/wp-content/uploads/2025/08/Resolution-of-CS-on-the-Temporary-Suspension-of-the-Enforcement-of-Time-Bound-Minimum-Requirements-2.pdf>. For information on OGP Procedural Review Policy, see: <https://www.opengovpartnership.org/procedural-review/#IC>.

⁴ Lawrence Yealue (Country Director of Accountability Lab Liberia), interview by IRM researcher, 12 March 2025; Jeffrey Yates (Head of Secretariat of Liberia Extractive Industries Transparency Initiative), interview by IRM researcher, 16 April 2025; Kormah Zoe, interview; Eddie D. Jarwolo (Executive Director of Naymote Partners for Democratic Development), interview by IRM

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⁵ The IRM reviewed whether <https://www.ogpliberia.org> was available from August 2024 to January 2025 using the Internet Archive Wayback Machine. See: https://web.archive.org/web/20250000000000*/https://www.ogpliberia.org.

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⁷ Yates, interview.

⁸ See Accountability Lab’s Facebook post on 29 August 2024 at: <https://www.facebook.com/accountabilitylabliberia>.

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¹⁰ Kormah Zoe, interview.

¹¹ Jarwolo, interview; Yealue, interview.

¹² “National Development Plan 2025–2029: ARREST Agenda for Inclusive Development,” Ministry of Finance and Development Planning, <https://mfdp.gov.lr/index.php/component/edocman/national-development-plan-2025-2029-arrest-agenda-for-inclusive-development-2?Itemid=0>.

¹³ Jarwolo, interview; Yealue, interview.

¹⁴ Yealue, interview.

¹⁵ Yealue, interview.

¹⁶ Samuel Kpartor, “Reflections on the OGP Process in Liberia: A Youth Perspective,” Youth Democracy Cohort, 11 March 2025, <https://youthdemocracycohort.com/reflections-on-the-ogp-process-in-liberia-a-youth-perspective>.

¹⁷ “Youth leading the way on open governance,” Accountability Lab, 13 December 2024, <https://accountabilitylab.org/youth-leading-the-way-on-open-governance-in-liberia>.

¹⁸ See: Pro Media TV Liberia’s Facebook Post on 26 February 2025 at:

<https://www.facebook.com/profile.php?id=100064910078447>; CENTAL’s X post on 4 June 2025 at:

<https://x.com/centali/status/1895007192043901392>.

¹⁹ Yealue, interview.

²⁰ Yates, interview.

²¹ Yates, interview.

²² Jarwolo, interview; Kpartor, “Reflections on the OGP Process in Liberia: A Youth Perspective,” Youth Democracy Cohort.