



Promoting Accountability of Public Resources

PERFORMANCE AUDIT REPORT

On the Impact of Drugs Imported into the Country through Land, Sea, and Airports in Liberia.

For the Period 2022 to 2025

December 2025

**P. Garswa Jackson, Sr. FCCA, CFIP, CFC
Auditor General, R.L.**

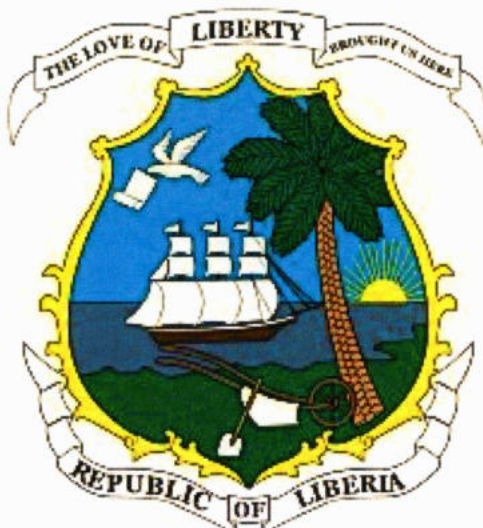


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Abbreviations

ACRONYMS	MEANING
C O	Custom Officers
CDNSB	Controlled Drugs and Substance Board.
DCI	Detachment Chief Investigator
DDO	Deputy Director for Operations
DG	Director General
GAC	General Auditing Commission
HRM	Human Resource Manager
I O	Immigration Officers
LDEA	Liberia Drug Enforcement Agency.
LDEO	Liberia Drug Enforcement Office
M O H	Ministry Of Health
M O J	Ministry Of Justice
MFDP	Ministry Of Finance and Development Planning
MOYS	Ministry Of Youth and Sports
ND	Narcotic Drug
P O	Police Officers
S H	Sectional Head
SDG3	Sustainable Development Goal 3
SMS	Short Message Service
SOP	Standard Operating Procedures
UNODC	United Nations Office on Drugs and Crime

Glossary of Terms

WORD	MEANING
THERAPEUTIC	Having a healing effect, tending to make a person healthier.
CUSTODIAN	A person with responsibility for something or taking care of something, or keeping something in good condition.
VENTILATION	The provision of fresh air to a room building.
GHETTOS	A poor urban area occupied primarily by a minority group or groups.
LEVERAGE	The exertion of force by means of a lever.
COMPREHENSIVE	Dealing with all or nearly all elements or aspects of something
COUNSELLING	Give professional help and advice to someone to resolve personal or psychological problems
CONTIGENT	A group of people representing an organization, or country, or a part of a military force.
VENTILATED	The cause of air to enter and circulate freely in a building.
RESTRAINT	A measure or condition that keeps someone or something under control.
MANIFESTATION	The action or fact of showing something.
HAZARDOUS	Risky dangerous.
LEGITIMATE	Conforming to the law or to rules.
PARAPHEMALIA	Equipment needed for a particular activity.
SIMULTANEOUSLY	Happening or existing at the same time.
MARIJUANA	Cannabis, especially when smoked or consumed as a psychoactive (mind-altering) drug.
PSYCHOTROPIC	Drugs that affect a person's mental state.
INTELLIGENCE	The ability to acquire and apply knowledge and skill.
VULNERABLE	Exposed or harmed either physically or emotionally
REHABILITATION	Restoring someone to health or normal life through imprisonment, addiction, or illness.

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TRANSMITTAL LETTER

The Honourable Speaker of the House of Representatives and Honourable President Pro-Tempore of the House of Senate.

We have undertaken a Performance Audit on the Impact of Drugs Imported into Liberia for the fiscal year 2022 to 2025. This audit was conducted in line with the Auditor General's statutory mandate as enshrined under Section 2.1.3 of the GAC Act of 2014.

The audit was conducted in accordance with the International Organization of Supreme Audit Institutions (INTOSAI), Performance Auditing Standards and Guidelines as enshrined in the Performance Audit Manual. The Act that created the Liberia Drug Enforcement Agency (LDEA) was also used as a baseline for the evaluation of the performance of the Agency.

As indicated in the methodology segment of this report, all findings conveyed in the report were formally communicated to the Liberia Drug Enforcement Agency for their responses. Where responses were provided, they were evaluated and incorporated in this report. We are therefore thankful to the audit agency (LDEA) for assisting us in completing the audit.

The GAC will conduct **Follow-Up Audit** at an appropriate time in the future regarding actions taken in relation to the recommendations in this report.

We ask that you pay particular attention to the issues raised in this report that if implemented, will significantly improve the monitoring and evaluation of concession agreements in the country.

Given the significance of the matters raised in this report, we urge the Honourable Speaker and the Members of the House of Representatives and Honourable Pro-Tempore and Members of the Liberian Senate to consider the implementation of the recommendations conveyed herein with urgency.

**P. Garswa Jackson, Sr. FCCA, CFIP, CFC
Auditor General, R.L.**

Monrovia, Liberia
May 2026

Executive Summary

The Liberia Drug Enforcement Agency (LDEA) was established on December 23, 1998, and remains a semi-autonomous agency under the supervision of the Ministry of Justice within the Liberian Government. The LDEA has a functional structure and is led by a Director General, who is assisted by two deputies, all of whom are appointed by the President. The agency is responsible for implementing measures to protect Liberia's territorial borders from the importation and exportation of drugs and controlled substances. The LDEA, which is "responsible for the efficient and effective law enforcement of all the provisions on and controlled drugs and substances," is also the secretariat and implementing body of the Controlled Drug and Substances Board.

Objective of the Audit

The audit objective is to assess whether the measures put in place by LDEA for preventing and detecting illegal substances are effective in reducing drug importation in the country.

Methods Used in Gathering Audit Evidence

The audit was conducted in line with the International Standards of Supreme Audit Institution (ISSAI 3000) and relevant SAI standards and guidelines applicable to Performance Auditing. We gathered quantitative and qualitative evidence through documents reviewed, interviews with key personnel at the Liberia Drug Enforcement Agency, Liberia National Police, Liberia Immigration Service, and Customs officers. Pieces of evidence were also gathered from interviews with six (6) superintendents of counties and heads of depots of the Liberia Drug Enforcement Agency.

Assessment Criteria

The audit assessment criteria were drawn from different sources, such as Legislation (The Act that created the Liberia Drug Enforcement Agency, the duty manual of the Liberia Drug Enforcement Agency, the Guidelines for the control of narcotic and psychotropic substances, and International best practice.

Summary of the Key Findings

In the fight against drugs in the country, we assessed the impact of drugs imported into the country through land, sea, and airports to minimize the use of drugs.

Inadequate Monitoring

The agency currently lacks a formal system to monitor the deployment and activities of officers in the field due to significant logistical constraints. Of the four vehicles at the LDEA headquarters, three are assigned to senior leadership, and only one is used for operations, which limits mobility and oversight. LDEA staff are monitored remotely via WhatsApp, phone calls, and Facebook, making it difficult to verify their presence at assigned posts.

We requested data from the Ministry of Justice on individuals arrested for illegal drugs between 2022 and 2025, including those awaiting trial or already convicted. The ministry was unable to provide a complete list covering the entire audit period. Instead, it supplied 48 names for the year 2025. These names were linked to offenses such as unlicensed possession, sale, trade, administration, dispensation, delivery, distribution, dispatch in transit, and transportation of controlled drugs or substances.

Limited Restraints

During field visits, we discovered that officers and volunteers often go in the field without essential tools such as handcuffs, pepper spray, and batons. The LDEA does not officially provide these items, and personnel frequently purchase them out of pocket.

Limited Awareness

We identified critical gaps in public drug awareness initiatives led by the Liberia Drug Enforcement Agency (LDEA). The agency did not utilize radio, Facebook, WhatsApp, GSM text messaging platforms to educate communities and schools about the societal impacts of drug use in the country.

Limited Rehabilitation Centers

The analyses of interview minutes revealed that the LDEA lacks the capacity to establish and operate rehabilitation centers nationwide for drug-affected youth by providing educational services, vocational training, professional counselling, and therapeutic programs to be useful in society. Instead, a limited number of privately established centers are trying to fill this gap. The existing private rehabilitation centers are inadequately equipped. They lack secure infrastructure, tailored therapeutic programs, professional counselling, educational services, vocational training, and behavioural therapy.

Limited Trained Staff

The Liberia Drug Enforcement Agency (LDEA) currently has a mixed workforce of trained, untrained officers and volunteers. The national staffing profile at the LDEA includes 119 academy-trained officers, 5 untrained permanent officers, and over 900 volunteers actively serving in uniform, bearing official insignia and stationed across counties and at headquarters. The LDEA relies heavily on volunteer personnel, who play a critical role in field operations despite not undergoing formal academy training.

Structure of the LDEA Offices Across the Country

The Liberia Drug Enforcement Agency (LDEA) offices are operating under substandard conditions that hinder effective law enforcement and drug control efforts in the counties. We observed overcrowded spaces lacking ventilation, improper sanitation facilities, inconsistent electricity, computers, and printers. This has forced officers to prepare sensitive documents in private, non-secured locations, and increased the risk of confidential information leakages.

Non-insurance of officers at the LDEA

The Liberia Drug Enforcement Agency (LDEA) is facing a critical gap in medical insurance coverage for both its officers and long-serving volunteers. Despite their commitment, there is no existing plan to include staff or volunteers under a national insurance scheme. Injured and sick officers are forced to self-finance their treatment, and families of staff members bear the burden of medical expenses without institutional support.

Overall Audit Conclusion

We conclude that the Liberia Drug Enforcement Agency (LDEA) faces significant operational and logistic problems that hinder its effectiveness in field oversight and enforcement. The central office lacks the logistical infrastructure to manage personnel across all 15 counties. Furthermore, essential restraint tools

such as handcuffs, pepper spray, and batons—significantly impair their ability to perform duties safely and effectively. Since these items are not officially supplied by the agency, personnel often bear the financial burden of acquiring them independently.

The Liberia Drug Enforcement Agency (LDEA) faces significant shortcomings in its public drug awareness strategy. Despite the growing societal impact of drug use across communities and schools, the agency does not leverage key communication platforms—namely radio, social media platforms, and SMS text messaging—to disseminate educational contents. The current landscape of drug rehabilitation services in Liberia reveals a significant gap in institutional capacity and infrastructure. The LDEA is unable to establish and operate nationwide rehabilitation centers that offer comprehensive support—such as educational and vocational training, professional counselling, and therapeutic programs—for drug-affected youth. The LDEA operates with a diverse and complex staffing composition that reflects both its operational needs and resource constraints. The agency's workforce includes a relatively small cadre of 119 academy-trained officers, supported by 510 untrained officers and a substantial contingent of over 900 uniformed volunteers. The LDEA offices across the counties are critically inadequate and pose significant issues to effective law enforcement and drug control. The observed issues—including lack of proper sanitation, and unreliable access to electricity and essential equipment—have compromised both the efficiency and security of agency operations. The LDEA is grappling with a significant and urgent issue regarding the welfare of its personnel. Despite the agency's vital role in national security and public health, there exists a troubling absence of medical insurance coverage for both its employed staff and long-serving volunteers.

Recommendations

Considering the issues raised above, we recommend the following:

- The LDEA should perform a comprehensive assessment on the total number of personnel, logistics (vehicles, motorbikes, batons, CCTVs, motion sensors etc), and training needs, required to perform effective monitoring of border points across the country. Subsequently, Management should perform a detailed cost analysis for the existing deficits in personnel, logistics, and training needs required to facilitate the full execution of the entity's mandate. The cost analysis should be forwarded to the Ministry of Finance and Development Planning (MFDP) and the National Legislature for appropriate budgetary consideration. The results of the need assessment should be reviewed on an annual basis to accommodate cash flow and budgetary considerations.
- The Liberia Drug Enforcement Agency should establish an imprest fund to facilitate efficient response to operational and emergency activities. Management should ensure that previous disbursed imprest funds are duly accounted for, consistent with the entity's policy, before subsequent disbursements are initiated.
- The LDEA should perform a comprehensive assessment on the total quantity of restraints materials required to perform effective arrest and detention of drug dealers and users during raid operations. Subsequently, Management should perform a detailed cost analysis for the existing deficits in total quantity of restraint materials required to perform effective arrest and detention of drug dealers and users during raid operations. The cost analysis should be forwarded to the Ministry of Finance

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and Development Planning (MFDP) and the National Legislature for appropriate budgetary consideration. The results of the need assessment should be reviewed on an annual basis to accommodate cash flow and budgetary considerations.

- Management should also ensure that all restraint materials used by employed officers in the field should be recorded and approved by the Authority of the LDEA before distribution to officers.
- The LDEA should perform a comprehensive assessment of sensitization and awareness activities plus detailed associated cost analysis required to educate the citizenry, particularly the high-risk youthful population, on the danger that illicit drug trafficking and consumption place on the society. The cost analysis should be forwarded to the Ministry of Finance and Development Planning (MFDP) and the National Legislature for appropriate budgetary consideration. The results of the need assessment should be reviewed on an annual basis to accommodate cash flow and budgetary considerations.
- LDEA should perform a comprehensive assessment, plus detailed associated cost analysis required to construct a rehabilitation center in each of the fifteen counties. These proposed rehabilitation centers would be important for catering to the affected population by providing counselling, education services, vocational training, and behavioral therapies. The cost analysis should be forwarded to the Ministry of Finance and Development Planning (MFDP) and the National Legislature for appropriate budgetary consideration.
- Management should develop, approve, and operationalize a comprehensive training plan that addresses the strategic capacity needs of the staff of the entity. The requisite training and capacity development plan for each unit should be identified and scheduled.
- Management should recruit competent and qualified Liberians to undergo training at the Liberian Police Academy.
- LDEA should perform a comprehensive assessment plus detailed associated cost analysis required to construct fully equipped offices in each of the fifteen counties. Offices constructed should have a vault to store illegal substances confiscated during raid operations. We further recommend that the LDEA provide computers, printers, stationeries, and reliable electricity that will enable the LDEA to facilitate the printing of documents during investigation.
- Going forward, management should perform a comprehensive assessment plus detailed associated cost analysis for the provision of full insurance coverage for all staff, approved number of beneficiaries and key assets of the entity. The cost analysis should be forwarded to the Ministry of Finance and Development Planning (MFDP) and the National Legislature for appropriate budgetary consideration.

1 CHAPTER ONE

1.1 Background to the Audit

- 1.1.1.1 The Liberia Drug Enforcement Agency (LDEA) was established on December 23, 1998, and remains a semi-autonomous agency under the supervision of the Ministry of Justice. The LDEA has a functional structure and is headed by a Director General, assisted by two deputies, all of whom are appointed by the President and confirmed by the Liberian Senate. The Agency's role is to implement measures to protect the territorial borders of Liberia from the importation and exportation of drugs and controlled substances. The LDEA, which is "responsible for the efficient and effective law enforcement of all the provisions on the controlled drugs and substances," is also the Secretariat and implementing arm of the Controlled Drugs and Substances Board.
- 1.1.1.2 In principle, the Board's functions are to "formulate, develop and establish a comprehensive, integrated, unified and balanced national drug use prevention and control strategy." As Secretariat, the LDEA is responsible for encouraging the Board to focus on enforcement and punitive approaches, including public health.
- 1.1.1.3 The LDEA which serves as the implementing arm of the Board is responsible for the efficient and effective law enforcement of all the provisions on any controlled drugs or substances and/or controlled precursors and essential chemicals as provided for under the Act that established the LDEA. The LDEA is also authorized to independently identify possible sources of international assistance and mobilize available financial and technical assistance.
- 1.1.1.4 The LDEA functions and programs are linked to the United Nations Sustainable Development Goal 3, which aims to ensure healthy lives and promote well-being for all at all ages, with focus on addressing substance abuse.
- 1.1.1.5 The 1988 United Nations Convention against the practice of Illicit Traffic in Narcotic Drugs and Psychotropic Substances extends the control regime to precursors. It focuses on establishing measures to combat illicit drug trafficking, as well as strengthening the framework of international cooperation.

1.2 Motivation

- 1.2.1.1 According to an announcement made on Wednesday, January 31, 2024, on the Executive Mansion Website the 27th President of the Republic of Liberia announced a series of critical measures aimed at combating the plague of substance abuse and drug addiction in the country.
- 1.2.1.2 The President declared the proliferation of drugs and substance abuse as a National Health Emergency. He further committed his government to swiftly and decisively grasp the problem in the bud.

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- 1.2.1.3 Delivering his Annual Message on Monday, January 23, 2023, barely a week after assuming office the President said the drug epidemic, especially the use of "KUSH", which has affected dozens of young Liberians, poses an existential threat to the future of the youth on one hand and the country as a whole on the other hand.
- 1.2.1.4 The President rallied Liberians to stand up and face the menace, which he described as a national security risk. As further manifestation of his government commitment to combating the drug crisis he has announced the establishment of a steering committee comprising: the Ministry of Health as Chair, the Ministry of Justice as Co-Chair, with Ministry of Youth and Sports, the Ministry of Gender, Children, and Social Protection, Liberia Drug Enforcement Agency (LDEA), and Ministry of Finance and Development Planning (MFDP), as members. The President also disclosed that government officials will be required to a drug test, starting with him and his Vice President.¹
- 1.2.1.5 In an effort to further enforce the President's mandate, the Daily Observer newspaper published on June 5, 2024, revealed that the LDEA Bong Commander vows no mercy for Drug Traffickers. The newly appointed Commander of the Liberia Drug Enforcement Agency (LDEA), in Bong County has pledged to intensify efforts in combating drug trafficking and distribution in the region. He highlighted the detrimental impact of drug trafficking on the younger generation, expressing his determination to eliminate the influx of illegal substances in Bong County. The Commander said he will fight to make sure that the County is free from drug traffickers, further describing Bong County as one of the epicenters of drug traffickers in Liberia.
- 1.2.1.6 The LDEA Bong County Detachment Chief Investigator said that during the period, they arrested the following kinds of drugs: 30 mixed Heroin wraps, 716 Kush wraps, and 75kg of Marijuana, adding that these drugs were arrested by drug traffickers during a ghetto raid. The influx of these substances in Liberia, he noted, continues to "recklessly kill the younger generation daily."
- 1.2.1.7 According to a publication from the New Networks and Media Consultancy of January 23, 2025, the Liberia Drug Enforcement Agency Nimba Detachment arrested a drug suspect with over US\$1,000 worth of marijuana at the Ganta checkpoint. On the same date (January 23, 2025), at approximately 11:45 am, a team of officers from the LDEA Nimba Detachment also arrested an individual at a checkpoint while traveling from Monrovia to Ganta. The individual was apprehended in possession of three (3) compressed plates of marijuana. His arrests come as part of the LDEA's continued efforts to combat the trafficking and distribution of illegal drugs across the country.
- 1.2.1.8 Drug abuse harms society by affecting families, communities, and the economy, resulting in health crises, higher crime rates, and social breakdown. It also causes various physical and mental health problems, such as organ damage, cognitive decline, and a greater risk of infectious diseases.

¹ Executive mansion website

1.2.1.9 Consistent with the Auditor General's mandate under Section 2.1.3 of the GAC Act of 2014, the Auditor General has commissioned this performance audit on the impact of drugs imported in Liberia through all its borders.

1.3 Objective of the Audit

1.3.1.1 The audit objective is to assess whether the measures put in place by LDEA for preventing and detecting illegal substances are effective in reducing drug importation in the country.

1.4 Sub Audit Objectives

1. Is the monitoring function effectively addressing the importation and exporting of illegal drugs in a timely manner?
2. What internal control measures are in place to prevent and detect illegal substances at port?
3. How has the LDEA collaborated with other border and security agencies to prevent the entry of drugs into the country?

1.5 Assessment Criteria

1.5.1.1 The audit assessment criteria were drawn from different sources, such as Legislation (The act that created the Liberia Drug Enforcement Agency, the duty manual of the Liberia Drug Enforcement Agency, the Guidelines for the control of narcotic and psychotropic substances, and International best practice. For details on the audit criteria and questions, see **Appendix 1**:

1.6 Scope of the Audit

1.6.1.1 The audit assessed the activity of the LDEA to prevent the entry of drugs imported into the country through land, sea, and airports in Liberia. The audit covers 4 fiscal years, from 2022 to 2025. The audit focused on all drug activities in the 15 counties of Liberia through the Liberia Drug Enforcement Agency in collaboration with the LNP, Immigration, Custom officers, and Local government.

1.7 Methods of Data Collection and Analysis

1.7.1.1 The audit was conducted per the International Standards of the Supreme Audit Institution (ISSAI 3000) and relevant SAI standards and guidelines applicable to Performance Auditing. All of the standards required that the audit be planned and performed to obtain sufficient evidence to provide reasonable assurance of the audit objective.

1.7.1.2 We gathered quantitative and qualitative evidence through document reviews, interviews with key personnel at LDEA headquarter and county offices. We also spoke with county authorities like superintendents, Police Commanders, Immigration commanders, Liberia Revenue Authority heads including LDEA depot heads in New Kru Town, Caldwell, Brewerville, West Point, and Redlight. See **Appendices 2, 3, and 4, respectively, for lists of documents reviewed, officials interviewed, and counties visited.**

2 CHAPTER TWO

2.1 Description of the Audit Area

2.1.1.1 This chapter describes the system put in place by the Liberia Drug Enforcement Agency to monitor all sea, land, and airports in the country to alleviate the importation of drugs in the country. Our analysis also covers governing policies, laws, and regulations, as well as the roles and responsibilities of key players and stakeholders on the impact of drugs imported into the country.

2.2 The Liberia Drug Enforcement Agency

Mission

2.2.1.1 The Liberia Drug Enforcement Agency (LDEA), Ministry of Justice, Republic of Liberia, shall be to enhance an illicit narcotic drugs-free nation by respecting and observing the tenets of the Liberian Constitution. Some key priorities to achieving this mission are listed below:

- ✓ Detect and investigate impartially all drug offences;
- ✓ Arrest and successfully prosecute all drug offenders;
- ✓ Establish and properly maintain effective and efficient field offices all sea, air, and land ports of entry and exit in all of the political subdivisions of Liberia.
- ✓ Effective enforcement of all local and international laws, conventions, treaties, schedule protocol, ordinances, and legal orders pertaining to narcotic drug abuse and illicit trafficking;
- ✓ Provide the most effective and efficient control, commend, and management of the Agency's resources;
- ✓ Respect and uphold all human and civil rights standards (local and International) in the discharge of all LDEA duties, functions, powers, and responsibilities;
- ✓ Effectively monitor and survey all suspected narcotic drug traffickers, pushers, importers, exporters, cultivators, producers, carriers, transshipments, movement, and intensive locations, etc.
- ✓ Make Liberia and the sub-region a freer drug nation and region
- ✓ Develop and maintain an effective and efficient drug information and data collection, analysis, and record system for all users, pushers, traffickers, producers, cultivators, growers, brokers, importers/exporters, their assets, and properties.
- ✓ Improve and maintain the public confidence in the LDEA, as well as ensure the good image and integrity of the Agency at all times.

➤ **Vision**

2.2.1.2 The vision of the Liberia Drug Enforcement Agency shall be to prevent, suppress, and eradicate all types of illicit narcotic drugs and psychotropic substances from Liberia and its borders through hard work, honesty, and dedication.

➤ **Core value**

2.2.1.3 Every member of the Liberia Drug Enforcement Agency (LDEA), irrespective of rank or position shall possess the following values

- ✓ Honesty and truthfulness
- ✓ Integrity
- ✓ Respect for diversity and the rights of others
- ✓ Service
- ✓ Commitment and dedication
- ✓ Dignity
- ✓ Courageous.
- ✓ Obedient
- ✓ Exemplary
- ✓ Courteous

2.3 Governing Laws, Policies, and Regulations

2.3.1 The Act Establishing the Liberia Drug Enforcement Agency

2.3.1.1 The Liberia Drug Enforcement Agency was established by an act of the National Legislature on October 17, 2014, with the responsibility of efficient and effective law enforcement of all the provisions on any controlled drugs or substances and/or controlled precursors and essential chemicals as provided for under this Act.

2.3.2 The Duty Manual and Rules, Regulations, and procedures on the internal discipline of the Liberia Drug Enforcement Agency

2.3.2.1 The duty manual intends to provide a ready reference of the rules, procedures, and guidelines for all. The LDEA personnel are required to assist them in the proper performance of their duties so that they may serve the best interests of the people of Liberia.

2.3.3 Guidelines for control of narcotic and psychotropic substances

2.3.3.1 This guideline is to protect public health and safety by ensuring a consistent and careful balance by providing access to controlled substances for the legitimate medical and scientific uses while simultaneously preventing their diversion and abuse.

2.3.4 International Best Practice

2.3.4.1 This provides for the use of a well-defined structure to enable the efficient and secure placement of substances.

Table 1: Key players and responsibilities

Positions	Responsibilities
Director General	Is responsible for the general administration and management of the LDEA
Deputy Director General for	Is responsible for the intelligence and investigation, compliance, plans and operations international cooperation, special enforcement, and laboratory service.

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Positions	Responsibilities
Operations	
Deputy Director General for Administration	Is responsible for supervising and coordinating the human resources management, personnel training programs, financial management, logistical management, preventive education and community involvement service, and legal service.
Human Resource Manager	Is responsible for recruitment and staffing, training and development, employee relations performance management, compliance, policy development, and HR planning.
Sectional heads	Is responsible for overseeing the operations of the agency, ensuring compliance with laws and regulations, and leading the agency's efforts to combat drug trafficking and abuse
Comptroller	Responsible for overseeing the financial operations of the agency, ensuring compliance with financial regulations, and managing the agency budget.
Community heads/members	Managing and administering the community affairs
Volunteers	To give support to officers in the fight against illicit drug activities
LDEA Officers	To ensure effective and efficient enforcement of laws of controlled drugs, substances, and essential chemicals.

Table 2: Other Stakeholders

Institutions	Responsibilities
Liberia National Police	Is responsible for proactively preventing, detecting, and investigating crimes, focusing on protecting lives, properties, and human rights, particularly for those in vulnerable groups
Liberia Immigration Service	Guards and protects the territorial boundaries and borders of Liberia against the illegal entry of persons into the Country
Liberia Revenue Authority	It's responsible for administering and enforcing the country's revenue laws, ensuring effective tax collection, and facilitating legitimate trade to support the country's economic development.
Ministry of Internal Affairs	To successfully conduct and improve local government through supervision and direction of activities of the political subdivisions and the central Government.

2.3.5 Process Description on the impact of drugs imported into the country through land, sea, and airports in Liberia.

Process Map

2.3.5.1 Below is the process map for the guidelines for conducting a drug raid operation in the country. Before a drug raid is conducted, there must be an intelligence report confirming the existence of narcotic drugs, the type of such drugs, the quantity of all such drugs, substances, and farms. The description of location of the drug offender, a security assessment of the environment to be raided, and any other facts needed to be considered in the planning of the raid. Further, this and other reports must be channeled through the Deputy Director for Operations to the Director. The raid plan must be written and reviewed, and approved by the LDEA Director, and must include the names of participating LDEA and other collaborating security personnel, their respective roles and functions as well as the targeted offenders. The buildings or places to be searched, items to

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seized, or destroyed, etc. A competent court must issue a search Warrant indicating the name of the person to be arrested, the drug(s) to be seized or destroyed, a description of the building or place to be searched date and time for the conduct of the search. The sheriff of the issuing court must execute the physical search under the guidance and direction of the LDEA Raid Team Leader.

- 2.3.5.2 The LDEA Raid Team Leader shall conduct a thorough briefing of all participating officers for each raid. All searches must be conducted in a systematic and orderly manner; All seized items (drugs, moneys, passports, phones, paraphernalia, etc.) shall be itemized against the names of the offender(s) and turned over to the LDEA Exhibit officer on the Team for proper labelling and security, and must consist of only such items described in the Warrant or other drugs and contrabands prohibited by law.
- 2.3.5.3 A duly signed receipt shall be issued to the offender (s) bearing the names and signatures of the Sheriff, LDEA Raid Team Leader, and the LDEA Exhibit Officer, and the offender (s). Drugs and other items/ properties seized, and the offender (s) arrested by LDEA officer(s) shall be immediately reported to the LDEA Charge of Quarter and /or Custodian, and a proper receipt shall be issued to the LDEA arresting officer(s) indicating the particulars of the drug(s), offender (s) and the Sheriff from the issuing court. The LDEA Raid Team Leader, and the Exhibit Officer shall be lawfully authorized and allowed into the premises, building (s), etc. being searched.
- 2.3.5.4 All other LDEA / Police / collaborating Security officers shall remain on the outside of the described premise, building (s) etc. being search to provide adequate security protection to those inside the premise/building (s) etc. to intercept any person(s) and item (s) entering or leaving the premise/building (s) etc. Upon return to the LDEA office, there shall be debriefing of all participating officers by the LDEA Raid Team Leader after every raid operation.
- 2.3.5.5 Within 12 hours after a raid, a comprehensive and detailed report shall be written and submitted by the LDEA Raid Team Leader, outlining the particulars of persons arrested, their addresses, places of arrest, ages, aliases, passport or work and Resident permits numbers, description of cell and number of phones(s), type (s) and quantity (ies) of drug (s) seized and the concealment methods used to hide the drug (s), the listing of all participants in the raid operations, the recipient(s) of the seized drug(s) other items/ properties, and the names of suspects/ accused, names of the court and sheriff involved with the exercise. This report shall be channeled through the command to the Office of the LDEA Director through the LDEA Deputy Director for Operations. All drugs and other items/properties turned over to any court shall be signed for and stamped by the receiving court's authorized officer; and Copies of the Writ of Arrest and the LDEA Charge sheet shall accompany the report to the Deputy Director for Operations.

Below is the process map on the requirements and standards set for the recruitment of staff at the Liberia Drug Enforcement Agency

2.3.5.6 A person of interest should submit two passport-size photos (taken within the last six months) and must be between the ages of 18 to 30 years, with three letters of recommendation. The person's educational background must include not less than high school and holder of the WAEC Examination Certificate or its recognized equivalent. A person should be willing to go through not less than three to six months of Basic Police Science or Military Police Training from a recognized institution; Successful Examinations: Medical (Including drug testing), physical, mental, and intelligence (aptitude test). The person should be willing to fill in the LDEA Autobiographic Form, Character Investigation (Background Checks), and have an explored employment record, currently or previously employed. The individual must not have been dismissed from the LDEA or any statutory security agency for any substantive reason (s). The individual must have a clear criminal record, and should not be facing any criminal charges or subject to any investigation for war crimes, crimes against humanity, or any crime that violates the International Human Rights Convention. A person must not be holding a post /membership in any labour or political organization, be a natural-born Liberian citizen, and take and sign the LDEA Oath of Office.

Funding

2.3.5.7 The Liberia Drug Enforcement Agency is funded through the consolidated fund account of the Government of Liberia. **See Table 3 for details on funding.**

Table 3: Funding for the Liberia Drug Enforcement Agency

No.	Fiscal Year	Amount Budgeted (US\$)	Actual Amount (US\$ \$)
1.	2022	2,002,516	2,002,516
2.	2023	1,904,651	1,904,651
3	2024	3,678,843	3,678,843
4	2024	1,925,787 PSIP (Non-Financial Assets) Kush Must go Project)	1,925,787
TOTAL		9,511,797.00	9,511,797.00

Source: Extracted from National Budget 2022-2024 by the team

3 CHAPTER THREE

3.1 Findings

- 3.1.1.1 This chapter presents the audit findings in line with the audit objectives based on the evidence gathered to answer the audit questions. The audit assessed the functions of the Liberia Drug Enforcement Agency as they relate to the impact of drugs imported into the country through land, sea, and airports in Liberia. Of recent, the LDEA has been able to put mechanism in place to minimize the influx of drugs on the Liberia Markets through monitoring at borders and demolishing ghettos in communities through communities' dwellers and arresting drugs importers and dealers.
- 3.1.1.2 Although the LDEA has put some effort in place to combat drugs into the country, our audit reveals that some challenges still exist within the LDEA to enable them meet their goal as provided by the law. We have detail indicated in our findings below:

3.2 Inadequate Monitoring

- 3.2.1.1 The Act that established the Liberia Drug Enforcement Agency page 3 under the caption power and duty of the LDEA number 22.104 (h) states that the LDEA should monitor and, in coordination with the Ministry of Postal Affairs and the competent authority responsible for customs, inspect all air cargo packages, parcels, and mail in the central or other post office that appear to be a possible importation of controlled drugs or substances and/or controlled precursors and essential chemicals pursuant to the law.
- 3.2.1.2 Furthermore, 22.104 (i) power and duties of the LDEA, page 3, further provides for the deployment of its personnel, agents, and officers at borders to monitor, in coordination with competent authorities, all borders and ports of entry of the Republic of Liberia to implement its mandate under this subchapter.
- 3.2.1.3 As part of the strategy put in place to monitor the importation of illicit drugs was to establish real-time review of border posts monitoring by staff of the Agency using modern surveillance tools. Staff of the LDEA are to be stationed at all entry and exit points across the country to inspect the luggage of people entering and exiting the country.
- 3.2.1.4 During an interview with the Deputy Director of Operations at the Liberia Drug Enforcement Agency, he informed us that there is no mechanism in place to monitor staff assigned in the field. He further said, "We do not have the logistics to carry out monitoring in the field, to keep track of our officers assigned, and to further establish whether they are placed at a strategic point for assignment. Currently, we have four vehicles at the LDEA office assigned to the three heads, and one truck for operation. At the level of the counties, the mechanism of monitoring that is in place requires county commanders to ensure that the activities of their units are posted in the chat room to inform the head office about their functions. Even in the midst of this, we are lacking the capacity to verify the information received".

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- 3.2.1.5 The Director of Operations at the Liberia Drug Enforcement Agency also informed us that they monitor their staff through WhatsApp, Phone communications, and Facebook messages. He indicated to us that it's sometimes difficult to determine whether those assigned on the field are stationed at assigned posts and providing us with the needed information to the head office. Even at the head office, we are limited in trained manpower to carry out monitoring of staff assigned to the fifteen (15) counties.
- 3.2.1.6 During the field visit to Lofa and Bong, we observed that in Lofa County, at Mendicorma, which borders Guinea and Sierra Leone, and Surlumba, which borders Guinea, there were no LDEA officers present at the border points to inspect travellers' luggage entering or leaving the country. At Jowar Border, another crossing point in Bong County bordering Guinea, there were three officers found on duty with the status of Volunteers. At the three border points, we did not observe any LDEA officers assigned to inspect luggage of travelers entering or exiting the country.
- 3.2.1.7 According to the statistic from the Global Action for Sustainable Development published in April 2023 indicated that there are over 866 ghettos in Monrovia that are serving as homes for chronic drug users, and these ghettos are associated with illicit drug activities. The authority of the LDEA head office confirms that there are ghettos in every community in Monrovia and Montserrado County. As for the consumption space in Montserrado, we observed from the report that about 65% of the substances consumed are localized mainly in Montserrado County. We further established that the rural sector serves as a transit route for illicit drugs to Montserrado.²
- 3.2.1.8 The United Nations Office on Drugs and Crime (UNODC), 2023 survey conducted in Liberia revealed alarming statistics have emerged regarding drug consumption in the country. The survey reveals that over one million individuals are reportedly using one or two types of drugs and other hazardous substances. **Please see Table 4 for seized drugs from 2022 to 2025, along with their monetary values and date of seizure.**

Table 4: Seized drugs from 2022 to 2025, along with their monetary values and date of seizure.

#	Year	Drugs Arrested	Value US\$	Value LR\$
1.	March 18 2025	Marijuana, Tramadol.	77,000.00	N/A
2.	July 8, 2024	Heroin, Cocaine, Kush, Tramadol, Marijuana, Methamphetamine.	337,180.00	64,064,200.00
3.	June, 27,2025	Kush, Cocaine, Marijuana, Tramadol, Heroin.	3,157.89 1,972,200.00	600,000.00 10,380.80
4	April 27, 2019	Cocaine, Tramadol, Indian Hemp.	N/A	16,000,000.00
5.	April 29,	Heroin, Marijuana.	23,310 and 17,656.00	N/A

² <https://www.issup.net/node/10653>

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#	Year	Drugs Arrested	Value US\$	Value LR\$
	2019.			
6.	October 1, 2022	520kg of Cocaine.	100,000,000.00	N/A
7.	October 15, 2024	Cocaine, Marijuana, Kush.	1,062,867.57	201,944,838.30
8.	July 24, 2024	Methamphetamine, Kush.	200,000.00	38,000,000.00
9.	August, 2024	Kush Kush	620,000.00 820,000.00	117,800,000.00 155,800,000.00
10.	August 26, 2024	Kush, Heroin, Methamphetamine.	117,000.00	22,230,000.00
11.	Sept 30, 2024	Cocaine, heroin, and Methamphetamine (Kush)	1,000,000.00	N/A
12	December 13, 2023	43.3 Kilograms of heroin	N/A	900,000.00
13	August 21, 2025	74 KG of Marijuana	3,330,00.00	666,000.00
14		Marijuana 3KG+ 1KG (4KG) Wraps		67,550.00
15		Cocaine 4 tubes		458,568.00
16		18 plastic bags +67 wraps (30grams)		115, 800.00
17		Tramadol 1,053 Scripts pills		1,538,589.00
18	July 2024- June 2025	Marijuana 39.7	3,970.00	
19		Chemical mixed marijuana 295 kg (Kush)	5,900.00	
20		Heroic 550 grams	24, 750.00	
21		301.7 grams of cocaine	16,291.8	
22		Tramadol 306 scripts	3,138.46	
23		Egg-null 6 and a half mineral bottles marijuana mixed milk	66.66	
24		Precursor 347.7	668.55	
18	July 2025 – August 2025	Mix drugs (Heroin, Codeine, and Cocaine)		589,871.00
19		Tramadol 115 scripts		230,000.00
20		Chemical mixed marijuana (kush) 12.8 grams		134,784.00
21	June 26, 2024 – June 26, 2025	Kush 37.45 Kgs & 37,453.29 grams		142,322,686.30
22		3.4906 kgs & 3,490.6 grams		188,492.40
23		Marijuana 529 kgs & 529,000 grams		52,941.40

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#	Year	Drugs Arrested	Value US\$	Value LR\$
24		Tramadol, pills 121,330 & 12,133 strips		137,668.96
25		Heroin 39.13 grams		1,760.00
Total value			106,280,406.00	561,793,491.95

Source: GAC team

3.2.1.9 Our visit to Six (6) out of the fifteen counties revealed that there is a high influx of drugs arrested by the LDEA, which arrived through air, land, and seaports. As the information in Table 4 show monetary value of US\$106,280,406.00 and L\$561,793,491.95, was recorded between the audit period.

3.2.1.10 We also communicated with the Ministry of Justice to obtain data on the number of people arrested for illegal drugs who are either awaiting court trial or convicted in the country from 2022 to 2025. However, the ministry could not provide a complete list of those arrested for illicit drugs during the audit period; instead, it provided 48 names related to unlicensed possession, sale, trade, administration, dispensation, delivery, distribution, dispatch in transit, transportation of controlled drugs or substances for the year 2025.

3.2.1.11 If strong monitoring mechanism is not put in place by the LDEA to assign officers at strategic points and making sure they are doing what is required, the use of drugs will continue to have a negative impact on the youth by increasing mental illness, high risk of suicide, high-risk of unsafe sexual behaviors, as well as school drop-out and poverty rates. Also, the availability of vehicle motorbikes to conduct effective and efficient monitoring to reduce the inflow of drugs into the country.

Conclusion

3.2.1.12 We conclude that the authority at the Liberia Drug Enforcement Agency did not conduct monitoring as required by the policy. We further conclude that the life of the youth remains vulnerable in the absence of monitoring and applying precautionary measures.

Recommendation

3.2.1.13 The LDEA should perform a comprehensive assessment on the total number of personnel, logistics (vehicles, motorbikes, batons, CCTVs, motion sensors etc) and training needs, required to perform effective monitoring of border points across the country. Subsequently, Management should perform a detailed cost analysis for the existing deficits in personnel, logistics and training needs required to facilitate the full execution of the entity's mandate. The cost analysis should be forwarded to the Ministry of Finance and Development Planning (MFDP) and the National Legislature for appropriate budgetary consideration. The results of the need assessment should be reviewed on an annual basis to accommodate cash flow and budgetary considerations.

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- 3.2.1.14 We recommend that the LDEA authority assign qualified and trained officers to major crossing points and establish regular joint security efforts, such as patrols and intelligence sharing, to effectively oversee and control border areas.
- 3.2.1.15 The LDEA should install CCTVs, motion sensors at key border points to detect illicit crossings and suspicious activities, and build a strong collaboration with immigration, customs, and region enforcement bodies to share intelligence and conduct joint patrols.
- 3.2.1.16 The LDEA should involve local communities in reporting suspicious activities through an anonymous tip line and educate border populations about the dangers of drug trafficking.
- 3.2.1.17 The Liberia Drug Enforcement Agency should establish an imprest fund to facilitate efficient response to operational and emergency activities. Management should ensure that previous disbursed imprest funds are duly accounted for consistent with the entity's policy before subsequent disbursements are initiated.
- 3.2.1.18 Management should ensure that all staff sign the daily attendance records. The daily attendance sheet should include the following columns: name of employee, department, position, signature, and time for in and out periods. Management should conduct periodic spot checks to ascertain the authenticity of the attendance records. The attendance records including spot checks records should be adequately documented and filed to facilitate future review. Management should ensure that personnel attendance records are regularly monitored by a designated staff and that employees should be reprimanded in line with the entity's employees' handbook for failing to report to work.
- 3.2.1.19 Subsequently, Management should ensure that staff attendance processes are fully automated to facilitate effective monitoring, data integrity, and accurate record keeping. Staff attendance records should also be utilized during the monthly processing of payroll.
- 3.2.1.20 Management should facilitate the establishment of a data base comprehensively cataloguing a summary of intelligence confirming the existence of illicit drugs, the type of such drugs, the quantity of all such drugs, substances, and farms, the location and description of the drug offender(s), summary of security assessment of the environment to be raided, the buildings, places to be searched, items to be seized, or destroyed, the result of raid operation, and the current status of the case. Management should ensure that access to the database is granted to restricted personnel. An automated control should be established such that data (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the data is uploaded in the database server. Management should facilitate periodic review of the database to ensure that each case is afforded the appropriate actions and that the information catalogue therein is reflective of the current status of the cases. Gaps identified should be investigated and resolved where applicable in a timely manner.

Management's Response

3.2.1.21 *We acknowledge the finding regarding the absence of a formal mechanism to monitor stations assigned in the field. The Liberia Drug Enforcement Agency (LDEA) currently faces logistical and resource constraints, including limited vehicles and manpower, which hinder effective monitoring. While county commanders provide updates through chat rooms, we recognize that to verify information provided to us is challenging, as we have relied on the reports received from officers on the view via written communication and text messages. The Agency is developing a plan to establish a structured monitoring framework, including periodic supervisory visits and reporting templates. We will engage with the Ministry of Justice and international partners to seek more logistical support (vehicles, communication equipment) to strengthen monitoring capacity. However, the agency procured fifteen brand new vehicles in 2025 to enhance operational efficiency and suppressed drug demand to 30 percent.*

Auditor General's Position

3.2.1.22 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

3.2.2 Limited Restraint Materials for Employees at LDEA

3.2.2.1 The duty manual of the Liberia Drug Enforcement Agency, page 42, Paragraph 11.3.10, states that an LDEA officer shall only carry LDEA-approved handcuffs, batons, and pepper spray on an arrestee, unless it is unnecessary (e.g., for the elderly, juveniles, the cripple, injured, or other appropriate suspects).

3.2.2.2 Interviews conducted with heads of LDEA at the head office informed us that both trained and volunteer officers on the field carry out drug arrests at various airports, seaports, land border and ghettos in Monrovia and its environs without approved LDEA equipment, handcuffs, pepper spray, and batons to use during an arrest. Instead, most of the materials used are purchased by the employees or volunteers rendering services to the LDEA.

3.2.2.3 During our field visit at the various LDEA offices in Lofa, Bong, Grand Bassa, Nimba, Grand Gedeh and Grand Cape Mount counties, we observed that LDEA officers and Volunteers did not have approved handcuffs, batons, and pepper sprays in the counties, a situation that makes it difficult to carry out an arrest.

3.2.2.4 According to the interview conducted in Bong County, the commanders revealed to the audit team that they are encountering resistance from drug dealers. Specifically, in recent times, he indicated that during a special patrol in the field, they came across groups of drug dealers engaged in illicit drug activities. When they attempted to arrest them, they encountered strong resistance because the team was without restraint materials to carry out an arrest.

3.2.2.5 Failure on the part of the LDEA authority to provide restraint materials needed by officers to carry out arrests, drug dealers may continue to infiltrate communities, and the lives of young people may be derailed due to their involvement in illicit drug activities.

3.2.2.6 We conclude that LDEA officers in the field are finding it difficult to carry out the arrest of drug importers and sellers in the country based on the limited restraint materials.

Recommendation

3.2.2.7 The LDEA should perform a comprehensive assessment on the total quantity of restraint materials required to perform effective arrest and detention of drug dealers and users during raid operations. Subsequently, Management should perform a detailed cost analysis for the existing deficits in total quantity of restraint materials required to perform effective arrest and detention of drug dealers and users during raid operations. The cost analysis should be forwarded to the Ministry of Finance and Development Planning (MFDP) and the National Legislature for appropriate budgetary consideration. The results of the need assessment should be reviewed on an annual basis to accommodate cash flow and budgetary considerations.

3.2.2.8 The Government of Liberia should provide restraint materials such as batons, handcuffs, and pepper sprays to be used by officers of the LDEA during an arrest.

3.2.2.9 Management should also ensure that all restraint materials used by employed officers in the field should be recorded and approved by the Authority of the LDEA before distribution to officers.

Management's Response

3.2.2.10 *We acknowledge the issue that both trained and volunteer officers currently lack approved LDEA equipment, such as handcuffs, pepper spray, and batons. This situation is due to limited budgetary allocations for the purchase of these materials. Officers have resorted to purchasing some materials personally, to ensure operations continue. Management recognizes this as a gap and has initiated discussions with the Ministry of Justice and the Ministry of Finance to prioritize the provision of standardized equipment in the upcoming fiscal year. Thankfully, in the 2026 budget year, the agency has secured funding intended to procure restraint materials to enhance the work of our officers.*

Auditor General's Position

3.2.2.11 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

3.2.3 Limited Awareness of Illicit Drug Activities in Liberia

3.2.3.1 The Guidelines for control of narcotic and psychotropic substances, page 118, states that drug education is not just the dissemination of information but an activity that allows for two-way communication leading to learning and resolution of feelings. It is directed either at individuals separately or within the context of the family, the peer group, the school class, a circle of colleagues, or the community.

- 3.2.3.2 During our visit to Lofa, Bong, Grand Bassa, Nimba, Grand Gedeh, and Grand Cape Mount Counties we observed that the Liberia Drug Enforcement Agency conducted limited outreach programs on radio, via social media, or GSM text messages to educate the public about the societal impacts of illicit drugs in the communities and schools.
- 3.2.3.3 Interviews with the Deputy Director for Operations of the LDEA revealed that the entity has limited awareness of drugs in schools, university campuses, or communities, which has significantly affected the fight against drugs.
- 3.2.3.4 The LDEA awareness campaign is intended to sensitize the public on the harmfulness of illicit drug activities in the country. However, the limited awareness provided by the LDEA on drug activities in the communities, university campuses, and schools has contributed to the increase in the harmful effects of drug use, particularly among the youthful population in Liberia.
- 3.2.3.5 If this guideline for control of narcotic and psychotropic substances is not given serious attention by the authority of the LDEA by providing robust awareness on the Radio, Facebook messages, GSM text messages, and WhatsApp, the possibility of winning the war against drugs may continue to be difficult and costly for the Government of Liberia.
- 3.2.3.6 We conclude that the Liberia Drug Enforcement Agency has been disseminating limited awareness about drugs in schools, communities, and university campuses, which has negatively impacted the society.

Recommendations

- 3.2.3.7 The LDEA should perform a comprehensive assessment of sensitization and awareness activities plus detailed associated cost analysis required to educate the citizenry, particularly the high-risk youthful population, on the danger that illicit drug trafficking and consumption place on the society. The cost analysis should be forwarded to the Ministry of Finance and Development Planning (MFD) and the National Legislature for appropriate budgetary consideration. The results of the next assessment should be reviewed on an annual basis to accommodate cash flow and budgetary considerations.
- 3.2.3.8 Management should liaise with the relevant government institutions, development partners, and civil society organizations to develop, approve, and operationalize a sensitization strategy. The strategy should include messages presented in jingles and announcements communicated through local vernaculars/dialects, colloquial, high school, university, and community sensitization forums and engagements, and the creation of graphical representations, including infographics and pictures to educate the citizenry, particularly the high-risk youthful population, on the danger that illicit drug trafficking and consumption place on the society.

3.2.3.9 The LDEA should collaborate with the Ministry of Education to develop and teach a curriculum on drug education at universities and high schools to sensitize students about the effects of drugs.

Management's Response

3.2.3.10 We acknowledge the finding regarding the limited scope of our public awareness campaigns on illicit drug use across communities, schools, and university campuses. The Liberia Drug Enforcement Agency (LDEA) recognizes that public sensitization is a critical component in the fight against drug abuse and trafficking. However, our current efforts have been constrained by several factors:

A. *The Agency operates with limited financial and logistical support, which restricts our ability to expand awareness programs nationwide and sustain consistent messaging across multiple platforms.*

- **Capacity Challenges:** *Staffing and technical expertise for large-scale media campaigns remain inadequate, affecting the frequency and reach of our initiatives*
- **Infrastructure Gaps:** *Access to modern communication tools and partnership with community-based organizations is still developing, which has slowed the rollout of broader awareness activities. The agency has made some effort in conducting the Say No to Drugs awareness campaign by reaching out to approximately 50,000 people through communities, streets, and county meet. The agency also launched mandatory drug testing of all officers of the LDEA. The LDEA conducted several awareness activities from January to December of 2025, including an intensive three-week drug awareness and prevention campaign across Monrovia from September 29, 2025, to November 16, 2025, under the 90-day mandate. The initiative was designed to empower students and communities to build resilience against drug and substance abuse through education, peer engagement, grassroots participation, and community mobilization. With the approval of the 2026 budget, the agency plans on expanding awareness activities to the leeward counties, ensure that the Say No to Drugs message will be heard nationwide, thus improving the agency's drug prevention strategy.*

Auditor General's Position

3.2.3.11 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

3.2.4 Limited Rehabilitation Centers

3.2.4.1 Part IV of 22.119 b of the Act that established the Liberia Drug Enforcement Agency states that the funds are to be used to provide treatment and rehabilitation facilities and services for drug-dependent persons.

3.2.4.2 According to page 48 of the Guidelines for control of narcotic and psychotropic substances states that both conventions advocate far-reaching measures for the prevention of abuse and the

treatment and rehabilitation of the persons involved (Single Convention, Article 38, and Psychotropic Convention, Article 20). Under the articles concerned, the parties must give special attention to, and take all practicable measures for: (1) the prevention of abuse; (2) the early identification, treatment, education, after-care, rehabilitation and social reintegration of the persons involved, as well as coordination of such efforts; (3) the training of personnel in the treatment, after-care, rehabilitation and social reintegration of abusers; (4) assisting persons whose work so requires, to gain an understanding of the problems of abuse and its prevention and (5) promoting understanding of abuse problems and their prevention among the general public, if there is a risk that abuse will be widespread.

3.2.4.3 The head of rehabilitation at the Liberia Drug Enforcement Agency informed us that the institution is not capacitated of building rehabilitation centers around the country; to cater to drug-affected youth. In order to run a rehabilitation center, a center should be able to provide treatment, care and vocational training for those affected.

3.2.4.4 We visited the following counties to ascertain the number of rehabilitation centers built by the government of Liberia and managed by the Liberia Drug Enforcement Agency. The counties visited were Lofa, Bong, Grand Bassa, Nimba, Grand Gedeh, and Grand Cape Mount. During our visit, we observed that the Government of Liberia through the Liberia Drug Enforcement Agency did not construct any rehabilitation centers to cater to drug-affected youth in the counties; instead, we observed that few private rehabilitation institutions were built by private individuals and managed by them. These rehabilitation centers are providing care to youth affected by drugs activities without Government support for sustainability. We further observed that rehabilitation centers built by private individuals are not equipped to the level of providing treatment, therapeutic approaches tailored to needs, counselling, education services, vocational training, and behavioral therapies, all aimed towards supporting personal development and reintegration into society.

3.2.4.5 Failure for government to construct rehabilitation centers in the fifteen counties to cater to the affected youthful population through a well-defined program has impeded the rehabilitation of drug-affected youth in the society.

Conclusion

3.2.4.6 We conclude that the state of rehabilitation services for drug-affected youth in Liberia reveals a significant gap in government support for infrastructure and basic services. The Liberia Drug Enforcement Agency has recognized its inability to establish rehabilitation centers nationwide, leaving a critical void in the treatment and reintegration of affected individuals.

Recommendations

3.2.4.7 LDEA should perform a comprehensive assessment plus detailed associated cost analysis required to construct a rehabilitation center in each of the fifteen counties. These proposed rehabilitation centers would be important for catering to the affected population by providing counselling

education services, vocational training, and behavioral therapies. The cost analysis should be forwarded to the Ministry of Finance and Development Planning (MFDP) and the National Legislature for appropriate budgetary consideration.

3.2.4.8 The Government of Liberia, through the Ministry of Health, and other relevant government agencies should monitor all privately operated rehabilitation centers catering to the population affected by illicit drugs to get the basic services, which include vocational training, counselling, education services, and behavioral therapies to ensure that rehabilitated personnel are reintegrated into society in a timely manner.

3.2.4.9 The Government of Liberia, through the Ministry of Finance should allocate an amount in the national budget to subsidize all registered rehabilitation centers providing basic needs to youth affected by drugs.

Management's Response

3.2.4.10 *The Agency recognizes the urgent need for rehabilitation services to address the growing challenge of drug abuse among youth. In response, the LDEA has initiated consultations with relevant government ministries, development partners, and community stakeholders to explore the establishment of government-supported rehabilitation centers. We also note the contribution of private individuals who have established rehabilitation institutions, albeit with limited resources. The Agency is currently assessing opportunities to strengthen collaboration with these private centers, including capacity-building support, technical guidance, and advocacy for resource mobilization to improve service delivery.*

Going forward, the LDEA is committed to:

- Developing a national framework for rehabilitation and reintegration programs.*
- Seeking government and donor funding to construct and equip rehabilitation centers across the counties.*
- Establishing partnerships with existing private institutions to enhance sustainability and improve therapeutic, educational, and vocational services for drug-affected youth.*

3.2.4.11 *This response underscores our commitment to addressing the gaps identified and ensuring that rehabilitation services are progressively expanded to meet the needs of vulnerable populations nationwide.*

Auditor General's Position

3.2.4.12 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

3.2.5 Limited Trained Staff

3.2.5.1 Page 15, Chapter 4, 4.3.2, of the manual on the Orientation and Basic Training for LDEA office states that training programs require extensive subjects, materials, expertise, etc., and are the foundation of all potential law enforcement candidates; therefore, they shall not be tampered with.

unprepared. All candidates for the selection who have not had such training must undergo training at the National Police Academy. Chapter 4, 4.3.3, further states that in-service training for all officers shall be conducted by the LDEA periodically, at least every year for each officer. These trainings shall be carried out to meet new needs developing from changes in the LDEA and its policies, procedures, regulations, and powers; criminal tactics, methods of new techniques; weaknesses, etc.

3.2.5.2 After our inquiry on the number of trained officers, the Deputy Director for Operations at the Liberia Drug Enforcement Agency informed us that the agency has 119 officers who have gone through drugs enforcement training at the National Police Academy. In addition, 510 permanent employees have not received academy training. He also mentioned that the agency currently has over 90 volunteers serving as LDEA officers, wearing uniforms, bearing the LDEA badge, carrying the Liberian flag, and are assigned across various counties, including various border points and the head office.

3.2.5.3 We were also informed by LDEA commanders in the counties visited that 93 permanent employees and 474 volunteers are serving the LDEA in those counties as indicated in **Table 5:**

Table 5: Drug Enforcement Staff in Counties Visited

NO:	County visited	Permanent Employees	Volunteers
1	Lofa	9	35
2	Bong	13	74
3	Grand Bassa	17	34
4	Nimba	26	175
5	Grand Gedeh	10	99
6	Grand Cape Mount	18	57
Total Staff		93	474

Source: GAC Team

3.2.5.4 During our interviews, we observed that there are limited training opportunities for staff to enhance their ability to gather sensitive information about drugs and track information about drug dealers entering the country. The limited trained manpower (93) and number of volunteers (474) at the LDEA pose an impediment in the fight against illicit drugs. If this deficiency is not effectively addressed in a timely manner by the government of Liberia through LDEA, the full execution of the mandate of the entity would remain significantly impaired.

Conclusion

3.2.5.5 With the analysis above, we conclude that currently, LDEA has 474 volunteers carrying out services in the counties visited. We further conclude that if this deficiency is not effectively addressed in a timely manner by the government of Liberia through LDEA, the full execution of the mandate of the entity would remain significantly impaired.



Recommendation

- 3.2.5.6 Management should develop, approve, and operationalize a comprehensive training plan that addresses the strategic capacity needs of the staff of the entity. The requisite training and capacity development plan for each unit should be identified and scheduled.
- 3.2.5.7 Subsequently, Management should perform a detailed cost analysis for the training needs required to facilitate the full execution of the entity's mandate. The cost analysis should be forwarded to the Ministry of Finance and Development Planning (MFDP) and the National Legislature for appropriate budgetary consideration. The results of the need assessment should be reviewed on an annual basis to accommodate cash flow and budgetary considerations.
- 3.2.5.8 Management should facilitate the execution of the training and development plan consistent with the approved schedule, monitor output from training for adjustments to future annual training and development plans. Evidence of annual capacity development plan should be adequately documented and filed to facilitate future review.
- 3.2.5.9 Management should recruit competent and qualified Liberians to undergo drugs enforcement training at the Liberia Police Academy.
- 3.2.5.10 The Liberia Drug Enforcement Agency should develop a program for periodic training to be conducted at the Liberia Police Academy to keep up with the institution's mandate.
- 3.2.5.11 The Government of Liberia should make funds available for the recruitment of additional staff for the LDEA to increase the strength in the fight against drugs in the country.
- 3.2.5.12 In addition to the required training for the over workforce of the LDEA, the authority should pay key attention to the training of the financial staff to handle the filing and proper documentation of financial records.

Management's Response

- 3.2.5.13 *We acknowledge the impediments highlighted; we assure that the LDEA remains dedicated to improving its operational effectiveness. We are actively engaging with the Government of Liberia to secure the necessary resources and support to strengthen our fight against illicit drugs and prevent further infiltration into the country's social and economic sectors. The LDEA has secured funds through the government of Liberia to train two hundred (200) volunteers in basic police recruit science. We have also processed the enrolment of the first batch of one hundred and ten (110) candidates at the Liberia National Police Academy to build up the manpower in the fight against drugs. Furthermore, in 2025 five hundred fifteen (515) personnel of the LDEA benefited from several training opportunities. Out of 515, 17 staff benefited from international training in the People's Republic of India, and four hundred seventy benefited from UNODC-sponsored eLearning with specific courses in drug identification and analysis, intelligence evidence gathering, and analysis. Additional training includes Rule of Law and Ethics (investigation), maritime secur.*

*reporting, access to justice, IMO maritime, Single Widow, AML/CF capacity building on counteri
money laundering, drug addiction prevention, Basic computer skills training, and cybercri
security training. Those who benefited from the training were personnel assigned within t
Investigation, Operation, Gender, Rehabilitation, Training, and Women and Children Section. Als
30 senior officers are to benefit from senior management law enforcement training from the poli
academy beginning this February.*

Auditor General's Position

3.2.5.14 We acknowledge Management's acceptance of our findings and recommendations. We will follo
up on the implementation of our recommendations during subsequent audit.

3.2.6 Structure of LDEA Offices in the Counties

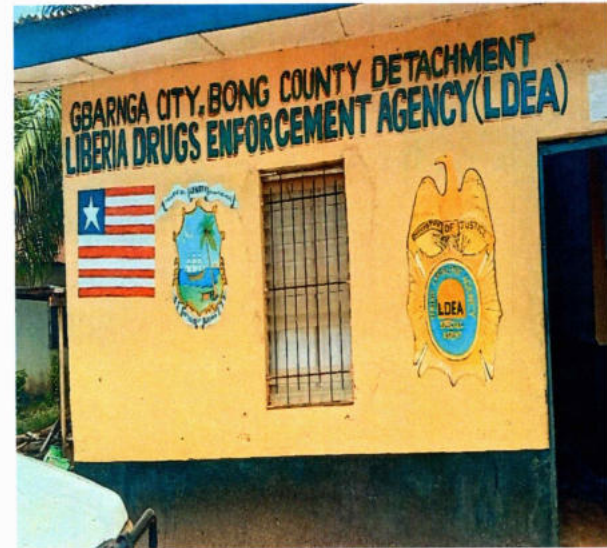
3.2.6.1 Best practice requires that a Drug Enforcement Office should be hosted in a well-secure physic
structure with clearly defined walls, floors, and ceilings. It should be at least 8 inches of reinforc
concrete or other substantial material reinforced with 1.5-inch steel rods spaced 6 inches on cente
or the equivalent thereof. The door and frame must withstand 30 man-minutes of surreptitio
entry, 10 man-minutes of forced entry, and 20 man-hours of lock manipulation. Additionally, t
vault should have holdup buttons at strategic points of entry to the perimeter area. The vault do
must be equipped with contact switches and must feature one of the following: complete electric
wiring of the walls, floor, and ceilings; sensitive ultrasonic equipment within the vault; a sensiti
sound accumulator system; or another device designed to detect illegal entry.

3.2.6.2 During our visit to the counties, we observed that the offices used by the Liberia Drug Enforceme
Agency did not meet standards as required by best practice. As shown in Photo 1, the buildi
used by the LDEA in Voinjama, Lofa County, is dilapidated and has several issues linked to t
conditions harmful to the health of officers managing the office. The conditions observed in t
LDEA office in Voinjama are poor air circulation, and inadequate lighting. Photos 2 and 3 revea
congested building in Bong and Grand Bassa Counties, respectively. The building is lacking prop
ventilation, limited office spaces, indecent bathrooms, and unreliable electricity for office wo
Furthermore, during our inspection of the offices in Grand Bassa County, we observed that the
were no well-constructed vaults to store arrested drugs to transfer to the head office when t
need arises. See the photos below for detailed information.

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GAC Photo 1, Voinjama, Lofa County



GAC Photo 2, Gbarnga, Bong County



GAC Photo 3, Grand Bassa County



GAC Photo 4, Vault to store drugs, Grand Bassa County

3.2.6.3 LDEA Commanders in counties visited informed us that they are struggling with shortages stationery, computers, printers, and electricity needed to prepare documents during investigation. Most often, these documents are prepared in private facilities, which often results to information leakage to the individuals to be arrested.

3.2.6.4 Failure of the Liberia Drug Enforcement Agency to secure well-built structure in the fifteen counties including spacious offices, decent bathrooms, printers, and reliable electricity may result in inconducive work environment, inadequate storage facilities for confiscated drugs and subsequently recycling of drugs in the system.

Conclusion

3.2.6.5 We conclude that the Government of Liberia, through the LDEA, did not secure well-built offices with a vault to store drugs. Rather, what are currently being used as offices are dilapidated and lacks spacious office space, reliable electricity, computers, and printers to enhance the work of the agency.

Recommendations

3.2.6.6 LDEA should perform a comprehensive assessment plus detailed associated cost analysis required to construct fully equipped offices in each of the fifteen counties. Offices constructed should have a vault to store illegal substances confiscated during raid operations. We further recommend that the LDEA provides computers, printers, stationeries, and reliable electricity that will enable the LDEA to facilitate the printing of documents during investigation.

3.2.6.7 Subsequently, the cost analysis should be forwarded to the Ministry of Finance and Development Planning (MFDP) and the National Legislature for appropriate budgetary consideration.

3.2.7 Management's Response

3.2.7.1 *The LDEA recognizes these challenges and notes that they are largely due to limited budgetary allocations and infrastructural constraints faced by the Agency. Despite these limitations, efforts have been made to maintain the functionality of the offices and ensure the continuity of operations. However, we agree that the current conditions do not meet best practice standards and pose risks to staff health and the security of seized substances.*

3.2.7.2 *To address these issues, the following actions are being considered:*

- *Engagement with the Ministry of Justice and the Ministry of Finance to secure increased budgetary support for renovation and construction of standard office facilities.*
- *Collaboration with county authorities to identify temporary office spaces that meet minimum health and safety requirements.*
- *Development of proposals for donor support aimed at improving infrastructure, including reliable electricity, ventilation, and secure vaults for drug storage.*
- *Immediate remedial measures such as minor repairs, provision of fans for air circulation, and reinforcement of existing storage facilities until permanent solutions are implemented.*

3.2.7.3 *The Agency remains committed to improving working conditions for its officers and ensuring compliance with best practices in line with its mandate to combat drug-related crimes across Liberia.*

Auditor General's Position

3.2.7.4 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

3.2.8 Non-insurance of Employed Staff at the LDEA

- 3.2.8.1 The Duty Manual and Rules, Regulations, and Procedures on the internal discipline of the Drug Enforcement Agency Section 2- 4.2.2 clearly states that the LDEA Leadership shall engage, with the consent of the employees, a comprehensive group insurance policy which will offer the best premium, benefits and indemnity for all of its personnel against health, life, accident and losses at the expense of the individual personnel.
- 3.2.8.2 Our interviews with staff on the field revealed that when staff are injured in the line of duty, they are left on their own to foot the bills for their treatments. This does not motivate them to put their best during confrontation with drugs peddlers who are often very violent.
- 3.2.8.3 The head of the insurance unit and the staff interviewed, informed us that staff of the agency have not been covered by medical insurance for the past six years and up to present finds it difficult during field operations. If the officers are injured during operations, self-treatment is carried out by affected officer. In the same instance, if a member of family of an officer becomes ill, recovery bills are the responsibility of the officer or family members themselves.
- 3.2.8.4 The employed staff and volunteers of the LDEA are in a difficult situation where they have been providing services to the institution for over 5-10 years without any direct benefit through the insurance company.
- 3.2.8.5 The lack of medical insurance coverage for the staff and volunteers of the Liberia Drug Enforcement Agency (LDEA) is impeding officers from reaching out to high-risk areas to track drug users and dealers. This is because, in an instance of an injury, the staff will be liable to facilitate his or her recovery treatment.

Conclusion

- 3.2.8.6 We conclude that the Liberia Drug Enforcement Agency did not have a mechanism in place for employed staff and volunteers to be placed on medical insurance.

Recommendation

- 3.2.8.7 Going forward, management should perform a comprehensive assessment plus detail associated cost analysis for the provision of full insurance coverage for all staff, approved number of beneficiaries and key assets of the entity. The cost analysis should be forwarded to the Ministry of Finance and Development Planning (MFDP) and the National Legislature for appropriate budgetary consideration.
- 3.2.8.8 Subsequently, Management should initiate the procurement processes leading to the competitive selection and formulation of a contract with a reputable insurance company to provide comprehensive insurance coverage for all staff, approved beneficiaries and key fixed assets of the entity. Management should budget for and facilitate timely payments of insurance premium consistent with the terms and conditions of the contract. Evidence of competitive procurement

documentation, including contracts, payments of monthly premium and all other relevant supporting records, should be adequately documented and filed to facilitate future review.

Management's Response

3.2.8.9 *We acknowledge the concern raised regarding staff members having to personally bear medical expenses when injured in the line of duty. The agency recognizes the impact this has on staff morale and operational effectiveness. While budgetary constraints have limited our ability to provide comprehensive medical coverage in recent years, management is actively engaging with relevant government authorities and stakeholders to secure funding for staff welfare. We have established an emergency medical support scheme to ensure that officers injured during operations receive immediate and adequate care through the medical insurance scheme, as funding has been secured in that direction for the 2026 budget year.*

Auditor General's Position

3.2.8.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

3.2.9 Overall Conclusion

- 3.2.9.1 We conclude that the authority at the Liberia Drug Enforcement Agency is not carrying out monitoring of illicit drug activities as required by the policy.
- 3.2.9.2 We further conclude that LDEA officers in the field are finding it difficult to carry out the arrest of drug dealers in the country in the absence of restraint materials.
- 3.2.9.3 The limited sensitization and outreach programs provided via radio, social media platforms like Facebook, and GSM text messaging have hindered the dissemination of vital information about the societal impacts of drug abuse in the country.
- 3.2.9.4 The current state of rehabilitation services for drug-affected populace in Liberia reveals a significant gap in government support for infrastructure. The Liberia Drug Enforcement Agency has recognized its limitation to establish rehabilitation centers nationwide.
- 3.2.9.5 The Liberia Drug Enforcement Agency (LDEA) relies heavily on volunteer personnel to carry out national duties. The agency's staffing structure shows a significant imbalance between trained officers and untrained personnel, as well as between permanent employees and volunteers.
- 3.2.9.6 We conclude that the Liberia Drug Enforcement Agency (LDEA) offices across various counties including the head office, reveal a critical need for infrastructure improvements. The current facilities fall significantly short of acceptable standards for operational effectiveness and officer welfare.
- 3.2.9.7 The lack of medical insurance coverage for both employed staff and long-serving volunteers of the Liberia Drug Enforcement Agency (LDEA) presents a critical institutional gap that prevents staff from benefiting from health insurance.

APPENDICES

Appendix 1: Design Matrix

Audit questions and sub-questions	Audit criteria and source	Data collection and analysis			Anticipated findings	Risks to the execution
		Audit evidence needed	Methods for data collection	Methods for analysis		
<p>Audit Question 1 What level of monitoring is carried out at land, sea, and airports in the country?</p>	<p>According to the Act that established the Liberia Drug Enforcement Agency 22.104 (h) clearly states that LDEA should monitor and in coordination with the Ministry of Postal Affairs and the competent authority of responsible for customs, inspect all air cargo packages, parcels and mail in the central or other post office which appear from the package and address itself to be a possible importation of controlled drugs or substances and or controlled precursors and essentials chemicals pursuant to law According to the Act that</p>	<p>M and E Policies and reports</p>	<p>Document reviews, Interviews and field verification</p>	<p>Compare M and E reports with interviews and field verification</p>	<p>Inadequate Monitoring of land, sea and airports in the country</p>	<p>Difficulty reaching targeted area due to bad roads. lack of monitoring reports</p>

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		Audit evidence needed	Methods for data collection	Methods for analysis		
	established the Liberia Drug Enforcement Agency, 22.104 (L) states that it provides for the deployment of its personnel, agents, and officers at borders to monitor in coordination with competent authorities all borders and ports of entry of the Republic of Liberia implement its mandate under this subchapter.					
Audit Questions 2 Does the LDEA have sufficient restraint materials to carry out operations in the field?	According to the duty manual of the Liberia Drug Enforcement Office, 11.3.10 clearly states that an LDEA officer shall only carry LDEA-approved handcuffs. An officer should always use approved handcuffs or other approved restraining devices like Batons and	Documents reviewed and field verification	Documents reviewed, Interviews and field verification	Compare document review, interview and field verification	Limited restraint materials	Insufficient documents

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		Audit evidence needed	Methods for data collection	Methods for analysis		
	pepper spray on an arrestee, unless unnecessary (e.g., for the elderly, young juveniles, cripple, injured or other appropriate suspects).					
Audit Questions 3 Does the LDEA have a rehabilitation center built to rehabilitate affected drug users?	<p>According to part IV of 22.119 b of the Act that established the Liberia Drug Enforcement Agency states the funds are to be used to provide treatment and rehabilitation facilities and services for drug-dependent persons.</p> <p>According to the Guidelines for control of narcotic and psychotropic substances states that both conventions advocate far-reaching measures for the prevention</p>	Document review and Interviews	Document reviews, interviews and physical inspection	Compare document review and interview and field verification	Limited restraint materials	Lack of comprehensive report of restraint materials

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		Audit evidence needed	Methods for data collection	Methods for analysis		
	of abuse and the treatment and rehabilitation of the persons involved (Single Convention, Article 38, and Psychotropic Convention, Article 20). Under the articles concerned, the parties must give special attention to, and take all practicable measures for: (1) the prevention of abuse; (2) the early identification, treatment, education, after-care, rehabilitation and social reintegration of the persons involved, as well as coordination of such efforts; (3) the training of personnel in the treatment, after-care, rehabilitation and social					

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		Audit evidence needed	Methods for data collection	Methods for analysis		
	reintegration of abusers; (4) assisting persons whose work so requires, to gain an understanding of the problems of abuse and its prevention; and (5) promoting understanding of abuse problems and their prevention among the general public, if there is a risk that abuse will be widespread.					
Audit Questions 4 Does the LDEA have trained and qualified staff to fight drugs in the country?	A. Chapter 4, of 4.3.2, page 15 of the manual on the Orientation and Basic Training for LDEA officers, such training programs require extensive subjects, materials, expertise, etc., and are the foundation of	Interviews and documents review.	Document review and interviews.	Compare document with interview during field verification	Limited Trained Staff	Difficulty in reviewing personnel files

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		Audit evidence needed	Methods for data collection	Methods for analysis		
	<p>all potential law enforcement candidates; therefore, they shall not be tampered with unprepared. All candidates for the selection who have not had such training must undergo such training at the National Police Academy elsewhere, and they must sign a Training Contract with the DEA to ensure that they will fully refund the cost for such training.</p> <p>B. Chapter 4, of 4.3.3, page 15, clearly states that in-service training for all officers shall be conducted by the DEA</p>					

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		Audit evidence needed	Methods for data collection	Methods for analysis		
	periodically, at least every year for each officer, and shall be carried out to meet new needs developing from new changes in the DEA and its policies, procedures, regulations, and powers; criminal tactics, methods of new techniques, weakness deleted, etc. In addition, DEA officers must consider the effect of advanced security training programs of at least forty (40) hours or more for its Investigators, Intelligence Officers, Officers-in-Charge, Supervisor, etc., based on pre-					

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		Audit evidence needed	Methods for data collection	Methods for analysis		
	<p>assignment.</p> <p>C. Chapter 4, of 4.3.4, page 15 on the field training, which states that the method of training shall be an integral part of the DEA internal training package and shall be implemented by assigning properly trained, but inexperienced security officers under the command and supervision of trained and experienced security officers bearing the proper attitude and knowledge, and subject(s) the individual officer need additional emphasis.</p>					
Audit	Best practice	Documents	Document	Compare	Standardization	Difficult to see

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Audit questions and sub-questions	Audit criteria and source	Data collection and analysis			Anticipated findings	Risks to the execution
		Audit evidence needed	Methods for data collection	Methods for analysis		
Questions 5 Are the standard offices built by the LDEA in the fifteen counties to fight against drugs?	requires that a Drug Enforcement Office be well-structured with clearly defined walls, floors, and ceilings, which must be constructed of at least eight inches of reinforced concrete or other substantial material reinforced with 1.5-inch steel rods tied six inches on center, or the equivalent thereof. The door and frame must be able to withstand 30 man-minutes of surreptitious entry, 10 man-minutes of forced entry, 20 man-hours of lock manipulation, and 20 man-hours of radiological techniques. The vault must have either the walls	and inspections	reviews, and physical inspection	documents with inspections	of offices	standardized office

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		Audit evidence needed	Methods for data collection	Methods for analysis		
	<p>or the perimeter equipped with an alarm. Suppose the vault has been accessed without permission. In that case, the alarm must transmit a signal directly to a central station protection company, a local or state police agency, or a 24-hour control station. Additionally, the vault should have holdup buttons at strategic points of entry to the perimeter area. The vault door must be equipped with contact switches and must feature one of the following: complete electrical wiring of the walls, floor, and ceilings; sensitive ultrasonic equipment</p>					

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	within the vault; a sensitive sound accumulator system; or another device designed to detect illegal entry.					
Audit Questions 6 Are the employed staff of the LDEA enrolled in insurance?	According to the duty manual and rules, regulations, and procedures on the internal discipline of the Drug Enforcement Agency section 2- 4.2.2 clearly states that in an attempt to adequately spread and share the risks for the personnel of the LDEA, the LDEA Leadership shall engage, with the consent of the employees, a comprehensive group insurance policy which will offer the best premium, benefits and indemnity for all	Documents review and interview	Documents reviews, interview and field verification	Compare documents with interview	Employed staff not insure.	Limited budget to place staff on insurance

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		Audit evidence needed	Methods for data collection	Methods for analysis		
	of its personnel against health, life, accident and loses at the expense of the individual personnel.					

Appendix 2: Documents reviewed

Documents	Reasons
The Act establishing the LDEA	To understand its purpose, structure, governance, and powers.
Annual Report of (LDEA)	To be knowledgeable of LDEA activities, achievements, and challenges.
Standard Operating Procedures (LDEA)	To understand the step-by-step daily routine activities of LDEA.
Organigram (LDEA)	To know the functions of those charged with governance.
Financial report quarterly/annually	To understand the entity's financial reporting line
Strategic and Operational Plans	To understand the entity's going concerns, goals, and objectives what LDEA hopes to achieve in the next 5 years.
The Duty Manual and Rules, Regulations, and Procedures on Internal Discipline of the Drug Enforcement Agency	To have a clear understanding of the LDEA manual

Appendix 3: List of Interview officials and stakeholders, and reason for the interview

NO.	Auditees	Reasons for the Interview
1	Director General	To have an overall understanding of the importation of drug into the country.
2	Deputy Director General for Administration	To gather information on the policies, guidelines, and strategies the LDEA has put into place.
3	Deputy Director General for Operations	To ascertain the different interventions LDEA has made in the fight against drugs in the country.
4	Human Resource Manager	To determine the total number of staff working with LDEA staff assigned in the counties, and how their capacity (benefit and pieces of training) are strengthened to carry out the function.
5	Sectional heads	To gather information on how the regional offices function in the various counties.
6	Comptroller	To have a clear understanding of how finances are expended
7	Community heads/members	To understand the role of curtailing the use of drugs in Liberia
8	Police officers	To find out the intervention in the curtailment of drugs

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NO.	Auditees	Reasons for the Interview
9	Immigration officers	To know their intervention plays in the curtailment of drugs
10	Custom officers	To understand the customs involvement in the fight against drugs
11	Superintendents	To gather information in the counties on drugs activities

Appendix 4: Counties visited and reason for visitation

No	Counties	Reasons
1	Nimba,	To establish the physical condition of offices, interview county commanders of the LDEA, Police, LIS, LRA officers to gather data, and also talked superintendents to get information on drug activities in the counties.
2	Lofa	
3	Bong	
4	Grand Gedeh	
5	Grand Bassa	
6	Grand Capemount	