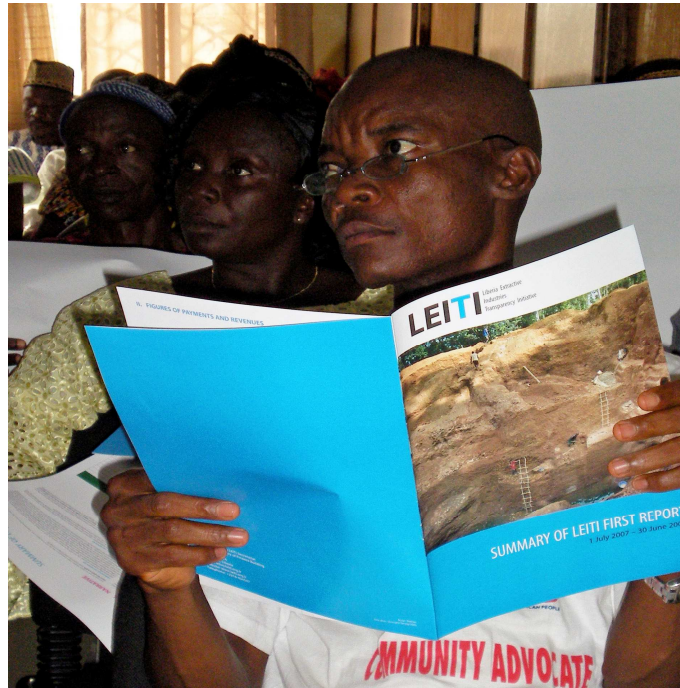


VALIDATION OF THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE IN LIBERIA

Final Report

Oxford Policy Management in association with the Emerging Markets
Group and the UK National Audit Office



"Many conditions can be cured when exposed to sunlight"
Honourable Augustine Ngafuan, Minister of Finance, Chair of LEITI.



July 2009

Acknowledgements

OPM's validators would like to thank all those who cooperated in the validation exercise. We would like to extend particular thanks to the LEITI MSSG and to the consultees listed in Annex C of this report for their input. Finally, OPM's validators want to express special gratitude to the LEITI Secretariat who were constant sources of support to the validation team members and who were exemplary in their facilitation of the validation exercise.

Table of contents

Acknowledgements	iii
Abbreviations	v
1 Introduction	1
1.1 Foreword	1
1.2 EITI Validation	1
1.3 Liberia's Natural Resources	1
1.4 Liberia and the LEITI	2
2 Validation Approach and Activities	4
3 Work Plan Progress	5
4 Validation Indicators Progress	6
4.1 SIGN-UP	6
4.2 PREPARATION	8
4.3 DISCLOSURE	21
4.4 DISSEMINATION	27
5 Overall Assessment	31
6 Recommendations	32
Annex A Validation Grid	34
Annex B Company Self-Assessment Forms	39
Annex C Key Informants	41

Abbreviations

AfDB	African Development Bank
CSR	Corporate social responsibility
DFID	Department for International Development
EITI	Extractive Industries Transparency Initiative
EMG	Emerging Markets Group
FDA	Forest Development Authority
GAC	General Auditing Commission
GEMAP	Governance and Economic Management Assistance Program
LACC	Liberia Anti-Corruption Commission
LEITI	Liberian Extractive Industries Transparency Initiative
LTA	Liberian Timber Association
MLME	Ministry of Lands Mines and Energy
MOF	Ministry of Finance
MSSG	Multi-Stakeholder Steering Group
NAO	UK National Audit Office
NOCAL	National Oil Company of Liberia
NTC	National Traditional Council
OPM	Oxford Policy Management
PWYP	Publish What You Pay
TOR	Terms of reference
UNDP	United Nations Development Programme
USAID	United States Agency for International Development

1 Introduction

1.1 Foreword

The following report presents the results of the 2009 Validation of the Extractive Industries Transparency Initiative (EITI) in the Republic of Liberia (LEITI). The validation represents the second EITI validation exercise undertaken, and the first EITI validation exercise in Africa. A consortium led by Oxford Policy Management (OPM), in association with the Emerging Markets Group (EMG) and the UK National Audit Office (NAO), conducted the validation.

The report is structured according to the following sections:

- This section introduces the report and provides summary background information on EITI validation; Liberia's natural resource sectors; and an overview of the LEITI.
- Section 2 summarises the approach and methods of the validation exercise.
- Section 3 assesses progress against the LEITI work plan.
- Section 4 assesses progress against each of the EITI Validation Indicators.
- Section 5 presents the overall assessment of Liberia's EITI status.
- Section 6 presents the recommendations.

There are three annexes:

- Annex A summarises the assessment of progress against the validation indicators.
- Annex B presents the Company Self-Assessment Forms
- Annex C lists the key people consulted in undertaking the validation.

1.2 EITI Validation

Validation represents the EITI's Quality Assurance Mechanism. The main objective of EITI validation is to provide an independent assessment, including verification, of the progress a country has made in implementing EITI, and to make recommendations that may help improve or sustain EITI in future. Validation is critical to maintaining the initiative's integrity and status as an international standard, and an integral component of the EITI process.

Validation is also the mechanism the EITI Board uses to determine a country's Candidate or Compliant status. There are currently twenty-nine Candidate countries, and one Compliant country. Candidates, including Liberia, are deemed to have met the four "sign-up" indicators and are at different stages in EITI implementation. The EITI requires these Candidates to complete a Validation to assess progress in implementing EITI and whether Compliant status has been achieved (EITI 2006)¹.

1.3 Liberia's Natural Resources

Liberia is rich in natural resources, notably iron ore, diamonds, gold, timber and rubber. These sectors suffered dramatically during the nation's fourteen-year civil war, which ended in 2003. Iron ore production stopped completely, and the United Nations banned timber and diamond exports from Liberia because of their role in fuelling the war. As a result of the civil

¹ EITI (2006) Validation Guide

Validation of LEITI

war, and as a result of corruption and mismanagement of the country's natural resources, Liberia now stands near the bottom of the UN's Human Development Index.

When the war ended and general elections were held in 2005, the new Government, led by President Ellen Johnson Sirleaf, vowed to ensure national growth and development through better revenue management. The Governance and Economic Management Assistance Program (GEMAP), started under the 2003-06 transitional government, is designed to help the Liberian Government raise and spend revenues in an efficient and transparent way.

As a result of these political and economic changes, UN timber sanctions were removed in 2006 and large-scale logging in the timber sector is expected to resume this year; UN diamond sanctions were terminated in 2007, with diamond exports now resumed through the Kimberley Certification Scheme; and there is increasing interest in commercially exploitable offshore crude oil deposits along Liberia's Atlantic Coast. Currently, Liberia's revenues come primarily from rubber exports and its maritime programme² (US State Department 2009).

1.4 Liberia and the LEITI

LEITI, alongside the Kimberley Certification Scheme, fulfil key tenets of the GEMAP process. The LEITI is directed by a Multi-stakeholder Steering Group (MSSG), Chaired by the Minister of Finance, and comprising representatives of government, civil society, multilateral agencies, and companies operating in the oil, mining and forestry sectors. The LEITI Secretariat provides the required administrative and logistical support to the MSSG.

One of the most notable features of the LEITI is the speed with which the initiative has been implemented. The Liberian government publicly endorsed the EITI process for the first time in May 2007, and Liberia was accepted as a Candidate country in September 2007. An MOU establishing the MSSG and committing stakeholders to full implementation of the LEITI was signed in April 2008³ (2008 MOU), and in September 2008 President Johnson Sirleaf issued a Proclamation making the LEITI an official government policy⁴ (2008 Proclamation).

In March 2008 a legal and regulatory review was commissioned by the LEITI Secretariat to assess if there were any impediments to LEITI reporting and the long-term sustainability of the initiative⁵. In May 2008, a Communications Strategy was commissioned to support the capacity building, engagement and outreach of company, government and civil society stakeholders on the LEITI through the use of a diverse range of communication channels⁶ (Randall 2008).

In June 2008 a forestry scoping study was produced to identify and address issues that may arise in connection with the inclusion of the forestry sector in the LEITI⁷ (Blundell 2008). Liberia is the first country in the world to include forestry in the scope of EITI. While not an extractive industry, forestry was included because of the negative activities associated with this sector in the past, including the use of timber revenues to support civil war efforts. It was

² Web Site: <http://www.state.gov/p/af/ci/li/>. US State Department, 2009.

³ LEITI Memorandum of Understanding, Republic of Liberia, April 4th 2008.

⁴ A Proclamation by the President, Republic of Liberia, September 10th 2008.

⁵ Review of the Legal and Regulatory Environment for LEITI. Jones and Jones. March 2008.

⁶ LEITI Communications Strategy. Randall, L. May 2008.

⁷ Scoping Study on the Benefits of Incorporating Forestry into EITI. Blundell. June 2008.

felt the LEITI could help to ensure forestry revenues were properly accounted for and used in the future.

In October 2008 the auditors, Crane, White Associates, were commissioned to undertake the first reconciliation and reporting for the LEITI. Thirty companies (3 in the oil sector, 2 in the forestry sector, and 25 in the mining sector), submitted report templates required under LEITI covering information for the financial period 1st July 2007 to 30th June 2008.

Following this, and in response to the results of the legal and regulatory review, the LEITI Act was proposed in January 2009. If approved, this Act will legally oblige all relevant stakeholders to report to, and work collectively with, the MSSG, and provide for the MSSG to comprise appropriate representation from government, society and industry.

President Johnson Sirleaf launched the first LEITI Reconciliation Report, which was produced by Crane, White Associates⁸ in February 2009, stating that:

“The report provides, for the first time in the history of our country, an open and transparent reconciliation of the records of Government and the concerned industries as to payments made by the industries and that which was received and recorded in Government accounts”.

In late February 2009, OPM were commissioned as Validators of the LEITI implementation process. In the same month, and LEITI won the EITI Implementing Country Award announced in Doha during the 4th International EITI Conference. The LEITI was lauded at Doha for its pace-setting achievements in implementation, citing the inclusion of forestry in its programme, the engagement of LEITI stakeholders, and the political will and commitment of the government.

In March 2009, a technical sub-committee was appointed by the MSSG to recommend possible actions to address lessons and issues emerging from the first LEITI Report. Following their recommendations, the Ministry of Finance (MOF) was appointed to work with LEITI company stakeholders to reconcile the remaining discrepancies highlighted by the first LEITI report. A copy of the report of their reconciliation of the remaining discrepancies was presented to the MSSG at the end of May⁹ (MOF 2009).

⁸ Final Report of the Administrators of the First LEITI Reconciliation. Crane, White, Associates. February, 2009.

⁹ Report of the Exercise to Resolve Discrepancies in the LEITI First Reconciliation Report. Revenue Department of the Ministry of Finance. May 1st 2009.

2 Validation Approach and Activities

The validation team comprised Magnus Macfarlane (OPM) (team leader), Wilf Henderson (NAO), David Ajibola (EMG), and Wollor Topor (EMG), with quality control, management and logistical support from David Stafford (OPM) and Mark Essex (OPM). The general approach of the validation team to the validation exercise closely followed the approach set out in the EITI Validation Guide. The specific approach and activities undertaken for the validation exercise can be divided into three stages: (I) Preparation, (II) Field Visits, (III) Reporting.

(I) Preparation

Between 23rd March and 9th April 2009, the validation team made preparations for the validation. These preparations included the following activities:

- Agreeing a timetable for the field visit;
- Briefing stakeholders on the validation team's work plan and requirements;
- Arranging initial meetings for the field visit, including a meeting with the MSSG;
- Receiving and reviewing all relevant documents; and
- Distributing and starting to receive company self-assessment forms.

(II) Field Visits

Between 13th April and 25th April 2009, the validation team undertook their field visit to Liberia. The field visit included the following activities:

- An initial meeting with the LEITI Secretariat;
- Consultation with key government, industry and civil society stakeholders (See Annex C);
- Liaising with the EITI International Secretariat, World Bank and AfDB delegation visiting Liberia at the same time;
- Making a review and analysis across all Grid Indicators in the Validation Guide; and
- Discussing preliminary conclusions and recommendations with the MSSG.

Between 27th and 29th May 2009, the validation team leader undertook a second visit to Liberia to meet with the MSSG and to discuss the draft report and any associated actions for the LEITI to undertake so OPM could conclude the report and status assigned.

(III) Reporting

Between 27th April and 10th July 2009, the team reviewed, analysed, and reported on findings from the previous stages. This included the following activities:

- The production of a preliminary draft validation report;
- Review of the preliminary draft validation report by OPM's core management team;
- Initial revisions to the draft validation report;
- Review of the draft validation report by the LEITI Secretariat and MSSG, including a meeting with the MSSG in Monrovia on 28th May 2009;
- Comments on a draft Final Report by the Validation Committee of the EITI International Secretariat; and
- Finalisation and distribution of the Final Report.

3 Work Plan Progress

This section of the report presents a summary of the main items listed in the LEITI's 2007-09 Work Plan. Next to each of the items listed is the validator's summary assessment of the progress made against the item. This is followed by a brief overall assessment of the progress made against the EITI Work Plan as required by the EITI Validation Guide.

Work Plan Item	Validator's Judgement
Establish MSSG group to design, manage, monitor LEITI	Completed
Hire a head of LEITI Secretariat	Completed
Establish LEITI Secretariat in the MOF	Completed
Develop a communications and outreach programme	Completed
Issue learning from other EITI implementers	Completed
Additional consultancy support	Completed
Hire an independent audit company	Completed
Capacity building for other government agencies	Completed initial phases
Capacity building for civil society groups	Completed initial phases
Capacity building for traditional leaders	Completed initial phases

The table above shows that the validator is satisfied that LEITI has made complete progress against the Work Plan. In addition, the Work Plan identified key outputs, budgets, timescales for implementation, and mechanisms for addressing capacity constraints and creating an enabling environment for LEITI. Separate but related documents, including for example the LEITI Communications Strategy, further elaborate the processes and mechanisms specified in the Work Plan for ensuring the multi-stakeholder nature of the initiative, including means to achieve the ongoing engagement of civil society stakeholders.

All stakeholders consulted about the Work Plan felt that the LEITI MSSG and the LEITI Secretariat had managed very effectively to meet the Plan's targets and timescales, and that this had been achieved within budget.

4 Validation Indicators Progress

This section of the report presents a narrative account of the validator's assessment of progress against the Validation Grid Indicators. For each of the indicators, the following is presented: any associated validation criteria in the Validation Guide; an empirically supported account of progress against the indicator; stakeholder views of progress against the indicator; and the validator's overall judgement. Annex A presents a summary account of the validation grid assessment.

4.1 SIGN-UP

4.1.1 Has the government issued an unequivocal public statement of its intention to implement EITI? (Indicator 1)

Criteria

None

Progress to date

The Government of Liberia, in collaboration with civil society and companies in the oil, mining and forestry sectors, established the LEITI on May 7th 2007. Key instruments establishing the LEITI are: the May 7th 2007 Policy Note¹⁰ issued by the Government of Liberia, formally declaring its commitment to implement the criteria and principles of EITI; the May 7th 2007 Resolution on LEITI¹¹ signed by authorised representatives of the Government, civil society and private sector, as well as international development partners; and the LEITI MOU issued on April 4th 2008. These are reinforced by a Proclamation by the President issued in September 2008, which obliged all reporting entities to submit to the LEITI process. Among other matters, the Proclamation by the President states that:

"The government of Liberia hereby declares that the implementation of the EITI Criteria and Principles is an integral part of government's policy of accountable and transparent resource governance, which is also a key element of the Poverty Reduction Strategy of the Republic."

Stakeholder views

The stakeholders consulted by the validators agree that the government issued an unequivocal public statement of its intention to implement EITI. There were no additional comments on this issue.

Validator's judgment

The validator's judgement is that this indicator has been met.

4.1.2 Has the government committed to work with civil society and companies on EITI implementation? (Indicator 2)

Criteria

None

¹⁰ Republic of Liberia (2007a) Policy Note on Implementation of the LEITI, May 7th.

¹¹ Republic of Liberia (2007b) Resolution on LEITI, May 7th.

Progress to date

As early champions of the initiative, representatives within the Ministry for Lands Mines and Energy (MLME) and the Ministry of Finance (MOF) initiated the process of implementing LEITI in collaboration with civil society and companies in the oil, mining and forestry sectors. The May 7th 2007 Policy Note formally testifies to this undertaking:

“The cornerstone of the Government of Liberia’s work on EITI is a commitment to develop the initiative in close collaboration with partners from civil society and the private sector. With this in mind, the Government of Liberia will establish and support a Multi-Stakeholder Working Group on EITI to oversee the development of the initiative.”

The LEITI MOU, negotiated and endorsed by key stakeholders, defines LEITI’s objective and implementation arrangements, as well as the respective obligations of government, private sector and civil society in implementing this tri-partite initiative. It acknowledges that, while challenges may arise in implementing the EITI:

“All parties involved are resolved to continue working together to overcome impediments, resolve differences, and to achieve the objectives of LEITI.... and shall jointly and severally take such legislative, administrative and democratic actions as may be needed to ensure it.”

To concretise this tri-partite commitment, the proposed LEITI Act of January 2009, will legally oblige all relevant stakeholders to report to, and work collectively through, the MSSG. In addition to this, the proposed LEITI Act will legally oblige the MSSG to comprise appropriate representation from government, civil society and the private sector.

Stakeholder views

The stakeholders consulted by the validators agree that the government committed to work with civil society and companies on EITI implementation on this issue. There were no additional comments on this issue.

Validator’s judgement

The validator’s judgement is that this indicator has been met.

4.1.3 Has the government appointed a senior individual to lead EITI implementation? (Indicator 3)

Criteria

None

Progress to date

The senior individual appointed to lead LEITI is the Minister for Finance, Honourable Augustine Ngafuan. He chairs the governing board of the LEITI (the MSSG), which is co-chaired by the Minister for Lands, Mines and Energy, Honourable Eugene Shannon. The LEITI also has a distinct Secretariat that is established and supported by the MSSG. The Secretariat consists of four full time staff, headed by Councillor Negbalee Warner.

Stakeholder views

The stakeholders consulted by the validators agree that the government appointed a senior individual to lead EITI implementation. There were no additional comments on this issue.

Validator's judgement

The validator's judgement is that the indicator has been met.

4.1.4 Has a fully costed Country Work Plan been published and made widely available, containing measurable targets, a timetable for implementation and an assessment of capacity constraints (government, private sector and civil society)? (Indicator 4)

See Section 3: The validator's judgement is that this indicator has been met.

4.2 PREPARATION

4.2.1 Has the government established a multi-stakeholder group to oversee EITI implementation? (Indicator 5)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: Implementation of EITI should be overseen by a group comprising all appropriate stakeholders, including, but not limited to, the private sector, civil society and relevant government ministries. The group should agree clear, public terms of reference (TOR). The TORs should at least include: endorsement of the Country Work Plan; choosing an auditor to undertake audits where data submitted for reconciliation by companies or the government are not already based on data audited to international standards; choosing an organization to undertake the reconciliation; and, other areas as noted in the Validation Grid.

Evidence: To give this indicator a tick, the validator is expected to see evidence that a multi-stakeholder group has been formed, that it comprises the appropriate stakeholders and that its terms of reference fit the purpose. Evidence should include:

- Stakeholder assessments, where these have been carried out.
- Information on the membership of the multi-stakeholder group:
 - Was the invitation to participate in the group open and transparent?
 - Are stakeholders adequately represented (this does not mean stakeholders have to be equally represented)?
 - Do stakeholders feel that they are adequately represented?
 - Do stakeholders feel they can operate as part of the committee – including by liaising with their constituency groups and other stakeholders – free of undue influence or coercion?
 - Are civil society members of the group operationally, and in policy terms, independent of government and/or the private sector?
 - Where group members have changed, has there been any suggestion of coercion or an attempt to include members that will not challenge the status quo?
 - Do group members have sufficient capacity to carry out duties?
- Do the TORs give the committee a say over the implementation of EITI?
- Are senior government officials represented on the committee?”

Progress to date

The LEITI is managed and overseen by the LEITI Multi-stakeholders Steering Group (MSSG), which was established by the LEITI Policy Note and the LEITI Resolution issued on May 7th 2007. Representatives of government, the private sector, civil society and international development partners constitute the group. In accordance with the LEITI MOU the MSSG has the following functions and powers:

- (i) To prepare and/or approve the work plan of the LEITI;
- (ii) To prepare and/or approve the budget of the LEITI;
- (iii) To authorise and/or approve the solicitation of external assistance;
- (iv) To recruit and dismiss the Head and Deputy of the LEITI Secretariat, and to approve the appointment of all other staff and consultants;
- (v) To hire or approve engagement of the Independent Auditor;
- (vi) To approve and commission all consultancies/studies;
- (vii) To approve and authorize publication of the LEITI report;
- (viii) To develop or approve an LEITI financial and procurement policy, and all other policies and procedures required for effective and transparent LEITI implementation;
- (ix) To take any and all other actions necessary for achieving LEITI objectives; and
- (x) The LEITI also has powers to adopt any and all rules necessary for its internal governance and for the operations of the Secretariat.

The proposed LEITI Act, January 2009, legally enshrines the MSSG's mandate, and extends it to include power to determine sanctions applied against company or government agencies failing to submit a report required by the LEITI. The Act also obliges the MSSG to comprise members from government, civil society and the private sector, on a renewable term, and allows new members to be appointed by the President, in consultation with the MSSG.

The MSSG and Secretariat convene monthly to discuss and make decisions on all issues, actions and proposals related to the LEITI. The MSSG, including wider LEITI stakeholders, has also twice convened at retreats aimed at providing more detailed awareness, analysis and discussion on the LEITI. The first LEITI retreat was held in July 2008, and a subsequent LEITI retreat was held in March 2009. Every meeting and retreat has been minuted, with approval by the MSSG, and these minutes provided evidential material for the validation process.

Stakeholder views

All MSSG stakeholders consulted by the validators on this issue agreed that the government has established a multi-stakeholder group to oversee EITI implementation.

Hummingbird Resources felt that the MSSG needed to be better represented by junior extractive companies because the financial reporting capacity of juniors was quite different from larger operators. In particular, they were concerned that this factor was not reflected in LEITI's intent to introduce quarterly accounting requirements in the next reporting cycle.

A representative of D.C Wilson suggested that the Liberia Anti-Corruption Commission (LACC) be invited to join the MSSG as a means of encouraging the LACC to act on the recommendations of the findings of the LEITI reports.

Validator's judgement

This validator's judgement is that this indicator has been met. However, the validators support the suggested widening of the membership of the MSSG in the future to include

Validation of LEITI

some of the smaller operators in Liberia, and LACC. The validators further propose that the General Auditing Commission (GAC) is invited to provide technical input into the development and maintenance of the initiative's auditing and reporting strategy, particularly given that these are the least well developed areas of an otherwise well executed process.

4.2.2 Is civil society engaged in the process? (Indicator 6)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: The EITI criteria require that civil society is actively engaged as a participant in the design, monitoring and evaluation of the process, and that it contributes to public debate. To achieve this, EITI implementation will need to engage widely with civil society. This can be through the multi-stakeholder group, or in addition to the multi-stakeholder group.

Evidence: To give this indicator a tick, the validator will need to see evidence that the government, and the EITI multi-stakeholder group where appropriate, have sought to engage civil society in the process of implementing EITI. This should include the following evidence:

- Outreach by the multi-stakeholder group to wider civil society groups, including communications (media, website, letters) with civil society groups and/or coalitions (e.g. a local Publish What You Pay coalition), informing them of the government's commitment to implement EITI, and the central role of companies and civil society.
- Actions to address capacity constraints affecting civil society participation whether undertaken by government, civil society or companies.
- Civil society groups involved in EITI should be operationally, and in policy terms, independent of government and/or the private sector.
- Civil society groups involved in EITI are free to express opinions on EITI without undue restraint or coercion.”

Progress to date

Communication and outreach to civil society feature on the agenda of every MSSG meeting. Local civil society interests are represented on the MSSG by a number of national civil society actors, including the National Traditional Council of Liberia, Green Advocates, Liberia National Bar Association, and the Miners and Brokers Association.

Publish What You Pay (PWYP) are also members of the MSSG and provide a conduit for the interests of a coalition of eighteen NGOs who represent a wide range of constituents and beneficiaries with an interest in LEITI. This coalition convenes on a weekly basis to be briefed by PWYP on all LEITI developments, to discuss and respond to issues pertaining to the LEITI, and to consensually agree an agenda for PWYP to represent on the MSSG. In addition, international development agencies, including the World Bank, UNDP, USAID, AfDB and DFID, are represented on the MSSG.

The LEITI has also sought to engage a wider civil society audience through a programme of outreach. This programme is elaborated in sub-section 4.4 and includes a series of documented community workshops¹² that demonstrate significant engagement. The LEITI Secretariat in collaboration with PWYP and other MSSG members have also held capacity building workshops with civil society representatives (15th MSSG Meeting 2008). Civil society has been further engaged through the production of the LEITI newsletters (June 2008 and

¹² Outreach Workshop Reports. LEITI Secretariat. 2008-09

December 2008), billboards, newspaper reports and placements, radio drama and discussion, and presentations to National Assembly members.

Stakeholder views

The validators were able to observe one community outreach workshop with representatives of Tubman District, Bomi County on April 16th 2009, and were highly impressed by its delivery. It was notable that nearly all the attendees, including local government officials, district commissioners, and community members (See Annex C) had some prior awareness of the LEITI programme through the radio, newspapers or advertisements, and that, with some short guidance from the facilitator, were able to quickly interpret and analyse LEITI findings. Moreover, attendees were so universally motivated and engaged by LEITI and the outreach workshop that many of them vociferously appealed for the workshop to be extended so that they could continue to examine and discuss LEITI and the report more fully.

Monique Cooper and Cleophas Torori of UNDP felt that LEITI had, and continued to, run a successful communications campaign that effectively elicits the interest of constituents. As a result, UNDP intended to continue and to increase its financial support for the dissemination of LEITI information among civil society. PWYP also felt that the interests of civil society had been well represented in the process of implementing the initiative, and that the civil society organisations on MSSG had been actively engaged in every stage of LEITI decision-making.

A key challenge expressed by various civil society groups on the MSSG was development of the necessary feedback mechanisms following dissemination of LEITI reports, particularly among rural constituents where extractive industries operate. According to Emmanuel Fiadzo, the World Bank gave the National Traditional Council funding and equipment to support feedback on LEITI within rural communities because they have established access to rural communities. While acknowledging the issue of access to be important, one member of the PWYP coalition on LEITI expressed concern that it should actually be the NGO community, with the requisite experience and expertise, who facilitate community feedback.

Senator Gbazongar Finly felt that one of the next challenges facing the LEITI process was increasing civil society's ability to use LEITI reports as a democratic tool to hold companies and government to account. The senator, however, argued that the community mechanisms for delivering this feedback and accountability already existed in the form of local and national political representation, especially given the awareness of LEITI among the legislature following the draft LEITI Act and related briefings to the National Assembly.

All stakeholders consulted by the validators on this issue agreed that civil society is engaged in the process.

Validator's judgement

The validators are satisfied that this indicator has been met to date. However, the ability of civil society to fully engage in the initiative, and fulfil the accountability goal of LEITI in the future, remains contingent on the capacity, funding and technical ability of civil society groups available to support the response of Liberian citizens to LEITI reports. In particular, it is contingent on civil society groups that can advocate or facilitate feedback on behalf of those rural communities most highly impacted by extractive industry operations, but for whom sufficient channels of communication or wider influence are often deficient or absent.

4.2.3 Are companies engaged in the process? (Indicator 7)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: EITI implementation requires companies to be actively engaged in implementation and for all companies to report under EITI. To achieve this, EITI implementation will need to engage widely with the companies through, or in addition to, the multi-stakeholder group.

Evidence: To give this indicator a tick, the validator will need to see evidence that the government, and the EITI multi-stakeholder group where appropriate, have sought to engage companies in the implementation of EITI. This should include the following evidence:

- Outreach to extractive companies, including communications informing them of the government’s commitment to implement EITI, and the central role of companies.
- Actions to address capacity constraints affecting companies, whether undertaken by government, civil society or companies.”

Progress to date

The LEITI has encouraged the engagement of a number of mining, oil and logging companies and private sector agencies through their inclusion in the MSSG. Regular high attendance of private sector representatives at MSSG’s monthly meetings attests to the commitment of MSSG companies to the process (MSSG Meeting Minutes 2007-09).

In addition to the engagement of key company stakeholders through the MSSG, the LEITI sought to engage other company stakeholders through the provision of awareness building workshops and meetings (LEITI Secretariat 2008b¹³, LEITI Secretariat 2009b¹⁴), and correspondence on specific issues like the review of reporting templates. Listed LEITI company stakeholders are the recipients of a number of LEITI documents including LEITI newsletters, booklets, template guidelines and the LEITI report.

Stakeholder views

According to a number of government, civil society and industry stakeholders, some mining companies were initially sceptical about the LEITI process. In particular, they were sensitive about the potential for public misinterpretation and the potential loss of competitive advantage posed by disclosing their payments publicly. Most stakeholders, however, felt that these companies had since recognised the benefits of LEITI involvement (eg branding, public relations, investment, and political and social risk reduction).

At an early stage of LEITI development, the PWYP coalition had expressed concern at ArcelorMittal’s absence from monthly MSSG meetings. The company attributed this to the burden of competing commercial priorities they faced in the early stages of LEITI development. According to both parties, this issue was quickly resolved, and the MSSG Meeting Minutes attest to the fact that ArcelorMittal is now regularly represented at the monthly meetings, and that they have become proactive - being a key source of support for legislation and a regulatory framework for LEITI and supporting expansion in LEITI’s scope.

The Forestry Development Authority (FDA) regarded the forestry sector to be engaged in the LEITI. The FDA felt that this was partly a result of the active and representative involvement

¹³ LEITI Secretariat (2008b) Report of Meeting with Private Companies, October 22nd.

¹⁴ LEITI Secretariat (2009b) Minutes of Meeting with Oil, Logging and Mining Companies, March 13th.

in the MSSG of the industry group, Liberian Timber Authority (LTA); and partly because there were only two commercial logging companies licensed at the start of the EITI reporting cycle, and therefore only two companies that reported.

Nearly all stakeholders consulted by the validators on this indicator agreed that companies are engaged in the process. Hummingbird Resources, however, felt that there was a lack of communication from the LEITI Secretariat. In particular, they were surprised not to have been made aware of, or invited to participate in, the recent LEITI workshop retreat.

Validator's judgement

The validator's judgement is that this indicator has been met, but improvements should be made in the future in both coverage and communication with companies. The validators are confident that these improvements will be made if junior operators are represented in the MSSG, and if the comprehensive and consolidated database of all licensed operators in Liberia's mining, oil and logging sector is fully utilised by the LEITI Secretariat.

4.2.4 Did the government remove any obstacles to EITI implementation? (Indicator 8)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: Where legal, regulatory or other obstacles to EITI implementation exist, it will be necessary that government remove them. Common obstacles include confidentiality clauses in government and company contracts and conflicting government departmental remits.

Evidence: To give this indicator a tick, the validator should see evidence that the government has removed any obstacles. This might be following a proactive assessment of obstacles, or through reactive action to remove obstacles as they arise. There is no one way of dealing with this issue - countries will have various legal frameworks and other agreements that may affect implementation, and will have to respond to these in different ways.

The sort of evidence the Validator will want to see could include:

- A review of the legal framework.
- A review of the regulatory framework.
- An assessment of legal and regulatory obstacles that may affect EITI implementation.
- Proposed or enacted legal or regulatory changes designed to enable transparency.
- Waiver of confidentiality clauses in contracts to permit revenue disclosure.
- Direct communications with e.g. companies, allowing greater transparency.
- MOU of transparency standards/expectations between government and companies.”

Progress to date

One of the greatest obstacles or challenges to implementing EITI is the requirement to develop widespread awareness and understanding of the EITI process. As an initial measure to help promote this awareness and understanding, the LEITI established a website and produced a brochure outlining the rationale, aims and objectives of the initiative. Recognising that further public awareness measures would be required, the MSSG approved the commissioning of a communications consultant, Liberia Media Centre, to assess the overall

Validation of LEITI

communications platform and gaps for LEITI implementation (Minutes 12th MSSG Meeting 2008).

The communications consultant confirmed and identified significant gaps in information and knowledge about LEITI and recommended the use of a range of channels for the effective delivery of LEITI information, involving print media, radio, e-newsletter, and other means of communication including discussion forums, lectures and road shows (Randall 2008).

In response to the proposed strategy, the LEITI started to brand the initiative by creating a recognisable logo and agreed formats and colours, which were then used in publicly disseminated literature, and on LEITI billboards and T-shirts. The website was also expanded to create additional information on the LEITI programme. Among other measures, a newsletter was targeted at key LEITI stakeholders; the radio was used to promote understanding and discussion of LEITI; and placements on the LEITI were made in Liberia's main newspapers to explain the initiative and provide summary results of the first report.

Another significant potential obstacle or challenge to EITI implementation is the existing legal and regulatory environment. Therefore, in March 2008 a legal and regulatory review was commissioned by the LEITI Secretariat to assess whether there were any impediments to LEITI reporting and the long-term sustainability of the initiative, and whether the voluntary nature of the coalition would affect their ability to secure budgetary support or enforce the reporting obligations intrinsic to LEITI effectiveness. The review was conducted by Jones & Jones Attorneys and Councillors and concluded that the enactment of a statute would remove any existing possible impediments to reporting and could include any other provisions necessary to receive budgetary support and enforce stakeholder obligations.

In response to this review, the proposed LEITI Act, January 2009, was drafted and is being considered by the legislature. In April 2009 it was announced that the House of Representatives had approved the Act. Subject to Senate approval, the Act will, among other measures, provide the MSSG with the legal right to determine sanctions applied against any company or government agency failing to submit a report required by the LEITI; to conduct independent audit of all relevant parties; to be financed by legislative appropriations through the national budget; and to receive donations from development partners.

In addition to this, the LEITI MOU sets out agreed transparency standards and expectations between government and companies. The LEITI Secretariat has also held meetings with government, and oil, logging, and mining companies, to avoid or mitigate obstacles to implementation by familiarising all parties with the LEITI process, and by discussing and explaining the reporting obligations required of them¹⁵(LEITI Secretariat 2008c, LEITI Secretariat 2008b LEITI Secretariat 2009b).

Stakeholder views

The stakeholders consulted by the validators on this issue were satisfied that the government has removed obstacles to EITI implementation.

Validator's judgement

The validator's judgement is that this indicator has been met.

¹⁵ LEITI Secretariat (2008c) Minutes of Meeting with Government and government Agencies, August 8th.

4.2.5 Have reporting templates been agreed? (Indicator 9)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: Reporting templates are central to the process of disclosure and reconciliation, and the production of the final EITI Report. The template will define which revenue streams are included in company and government disclosures. The templates will need to be agreed by the multi-stakeholder group. The EITI criteria require that “all material oil, gas and mining payments to government” and “all material revenues received by governments from oil gas and mining companies” are published. EITI templates will need, therefore, to define by agreement of the multi stakeholder group what these material payments and revenues comprise, and what constitutes ‘material’. It will also be necessary for the multi stakeholder group to define the time periods covered by reporting. A revenue stream is material if its omission or misstatement could materially affect the final EITI Report.....

Evidence: To give this indicator a tick, the validator will need to see evidence that the multi-stakeholder group was consulted in the development of the templates, that wider constituencies had the opportunity to comment, and that the multi-stakeholder group agreed the final templates. This could include the following evidence:

- Draft templates provided to the multi-stakeholder group.
- Multi-stakeholder group minutes of template discussions
- Communications to wider stakeholders regarding the design of the templates
- Arrangement to enable stakeholders to understand the issues involved.
- Agreement by the multi-stakeholder group that they agreed the templates, including all revenue streams to be included.”

Progress to date

The LEITI Secretariat contracted consultants to generate draft reporting templates for each of the three sectors represented on the LEITI. The templates were generated through a process of consultation with government ministries and agencies and mining, oil and logging companies. They were subject to further rounds of review, analysis and refinement involving consultation between the LEITI Secretariat and government stakeholders and company stakeholders involved in LEITI (LEITI Secretariat 2008c, LEITI Secretariat 2008b LEITI Secretariat 2009b). These templates were further reviewed and refined by the reconcilers, Crane, White Associates, before being approved by the MSSG (Minutes 11th MSSG Meeting 2008). Instructions for the completion of templates were also developed¹⁶ (LEITI Secretariat 2009c).

Stakeholder views

The stakeholders consulted by the validators on this issue agreed that reporting templates have been agreed.

NOCAL, as well as a number of mining companies, however, stated that some of the line items that had been used to report government revenue and corresponding company payments in the First LEITI Report had not featured in, or did not correspond to, those appearing in the disclosure templates they had reviewed, agreed to, and been sent to

¹⁶ LEITI Secretariat (2009c) 1st Reconciliation: Instructions for the Completion of Templates

Validation of LEITI

complete for the reconciler. As a result, in the First LEITI Report certain line items that were reported as government revenues did not feature corresponding company payments¹⁷.

Validator's judgement

The validator's judgement is that this indicator has been met. However, it is important that the MSSG fulfils its intention to conduct a series of further reviews with companies and government agencies into the line items used in the reporting templates and the compatibility of these line items with the corresponding line items used for reporting. The validators understand that the Second LEITI Technical Workshop held on June 26th 2009 focused on the review and development of the templates by relevant stakeholders.

4.2.6 Is the multi stakeholder committee content with the organisation appointed to reconcile figures? (Indicator 10)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: An organisation will need to be appointed to receive the disclosed company and government figures, reconcile these figures, and produce the EITI Report. This organisation is variously known as an administrator, reconciler, or auditor. It is vital this role is performed by an organisation perceived by stakeholders to be credible, trustworthy, and capable.

Evidence: To give this indicator a tick, the validator will need to see evidence that the multi-stakeholder group were content with the organisation appointed to reconcile figures. This could include the following evidence:

- TORs agreed by the multi-stakeholder group.
- Transparent liaison with EITI Secretariat and Board to identify potential reconcilers.
- Agreement by the multi-stakeholder group of the final choice of organisation.”

Progress to date

The Expression of Interest and the Terms of Reference for the Reconciler were drafted by the LEITI Secretariat and the World Bank, and approved, following some minor changes, by the MSSG in May 2008 (Minutes of 12th and 18th MSSG Meetings 2008). Following an international public tendering process, and following ‘no objection from the World Bank’, and approval of the MSSG, the international chartered accountants, Crane, White and Associates were contracted as the reconcilers of the LEITI.

The MOF were appointed to resolve discrepancies remaining in the report submitted by Crane, White and Associates, and have detailed the results of their investigations into these discrepancies in a draft report presented to the MSSG on April 23rd 2009.

Stakeholder views

All the members of the MSSG consulted by the validators on this issue agreed that the MSSG was content with the organisation appointed to reconcile the figures.

¹⁷ It appears that these teething problems arose during the process of consolidation by the reconciler, and the use of more line items in reporting government revenues than those in the company templates.

Validator's judgement

In view of the fact that all members of the MSSG consulted on this issue agreed they were content with the organisation appointed to reconcile the figures, this indicator has technically been met. The validators, however, are not content with the subsequent appointment of the MOF as the reconcilers of remaining discrepancies contained in the LEITI report. This point is picked up in the context of indicator 16 in sub-section 4.3.3, namely "Was the multi stakeholder group content that the organisation contracted to reconcile the figures did so satisfactorily?"

4.2.7 Has the government ensured all companies will report? (Indicator 11)

Criteria

The Indicator Assessment Tool for this indicator states:

"Purpose: The EITI criteria require that all companies – public, private, foreign and domestic – report payments to the government, according to agreed templates, to the organisation appointed to reconcile disclosed figures. The government will need to take all reasonable steps to ensure all companies do report. This might include the use of voluntary agreements, regulation or legislation. It is recognised that there might be reasons why some companies cannot be made to report in the short term. In this situation, government must demonstrate that they have taken appropriate steps to bring these companies in to the reporting process in the medium term, and that these steps are acceptable to other companies.

Evidence: To give this indicator a tick, the Validator will need to see evidence that the government has done one of the following:

- Introduced/amended legislation making it mandatory that companies report as per the EITI Criteria and the agreed reporting templates.
- Introduced/amended relevant regulations making it mandatory that companies report as per the EITI Criteria and the agreed reporting templates.
- Negotiated agreements (such as memoranda of understanding and waiver of confidentiality clauses under production sharing agreements) with all companies to ensure reporting as per the EITI Criteria and the agreed reporting templates.
- Where companies are not participating, government is taking generally recognised steps to ensure these companies report by an agreed (with stakeholders) date."

Progress to date

The September 2008 Proclamation by the President of Liberia obliges all government agencies and extractive companies to comply with the LEITI requirements or face sanctions. The Executive Order expressly provides that "every extractive company.... operating in Liberia shall be obliged and required to disclose fully, timely, and in a manner required by the EITI... all payments made to every agency of government, or to any other person or entity". To reinforce this, the proposed LEITI Act, January 2009, will make it mandatory for companies to report, and will, among other measures, provide the MSG with the legal right to determine the sanctions to be applied against any company or government agency failing to submit a report required by the LEITI.

To encourage reporting by companies, a number of steps have been taken to engage with stakeholders on the development of the reporting templates. Draft templates were prepared by LEITI in consultation with government agencies and companies, and subsequently Crane, White and Associates reviewed the drafts, prepared written instructions covering completion

Validation of LEITI

and lodgement of the templates, and conducted a workshop to explain the LEITI process and provide further explanations on the template instructions.

The LEITI Secretariat's data indicate that five companies did not submit reports for the First LEITI Report (Subsea Resources DMCC, ItalGems, Geotess International, Texas International Group, and Hope International Corp), compared with 30 companies that did report.

Since the publication of the First LEITI Report, the MSSG and other agencies of government have taken additional steps to address the failure of some companies to participate in the EITI process. At a meeting held on May 28th, 2009, the MSSG decided that the penalties for failure to report will include; (i) suspension from the MSSG; (ii) financial assessment for any outstanding payments to the government, to be remitted within one week; (iii) official notification of the Ministry of Justice, requesting legal action against the non-reporting company, and; (iv) suspension of all exploration and/or operation licences issued by the ministries or agencies responsible for the relevant resource sector. Pursuant to these measures, the MSSG requested that the Minister of Finance, who also Chairs the LEITI MSSG, send a letter to the five companies that did not submit a report ordering that they commit to EITI implementation without delay, and informing them that failure to comply with the requirement will result in the suspension of their licences by the appropriate agencies.

LEITI has also recently contacted these companies to discuss any obstacles to their submission of a report of their payments to government. As a result of the Secretariat's outreach efforts, four of these non-reporting companies have agreed to start to engage constructively with LEITI. This is evident, for example, in the participation of Intalgem and Texas International in the trial preparation of the Second LEITI Report at the Second Technical Workshop for LEITI reporting entities held on June 26th 2009.

Stakeholder views

The head of the LEITI Secretariat, Negbalee Warner, explained that some companies that should have reported did not report because they had not been identified for inclusion in LEITI because of the lack of a common or comprehensive database of operating companies in Liberia at that time. A number of companies expressed dissatisfaction at not being included in the first reporting cycle because of this factor, including EJ & J, LTTC, and DC Wilson Inc. The LEITI Secretariat, in collaboration with agencies of government, have now developed a full database of oil, mining and logging companies operating in Liberia.

Given the logistical and capacity challenges involved in collecting accurate data and the need for timely report submission, the MSSG decided to exclude gold and diamond brokers and dealers from the first reporting cycle. The Gold and Diamond Dealers and Brokers Association of Liberia were dissatisfied at the exclusion of brokers and dealers as they felt that they contributed significant, or at least 'material', amounts to government revenue.

All other stakeholders that were consulted by the validators on this issue agreed that the government ensured that all companies will report.

Validator's judgement

The validator's judgement is that this indicator has been met. The validator considers the lack of a consolidated company database at the time of the development of the initiative to have been beyond the immediate control of the LEITI, and note the actions that have been taken to redress this issue. The validator also notes the measures that have been taken with respect to the timely compliance of non-reporting companies. Additionally, the validator

considers the MSSG's pragmatic decision to exclude brokers and dealers from inclusion in the first reporting cycle to have been justified. Nevertheless, the validator would encourage the inclusion of this significant dimension of the mining sector in the near future.

4.2.8 Has the government ensured that company reports are based on audited accounts to international standards? (Indicator 12)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: The EITI criteria require that all data disclosed by companies is based on data drawn from internationally audited accounts which have been audited to international standards. This is a vital component of EITI implementation.

Evidence: To give this indicator a tick, the Validator will need to see evidence that the government has taken steps to ensure data submitted by companies is audited to international standards. This could include the following:

- Government passes legislation requiring figures submitted to international standards.
- Government amends existing audit standards to ensure they are to international standards, and requires companies to operate to these.
- Government agrees an MoU with all companies whereby companies agree to ensure submitted figures are to international standards.
- Companies voluntarily commit to submit figures audited to international standards.
- Where companies are not submitting figures audited to international standards, the government has agreed a plan with the company (including SOE) to achieve international standards against a fixed timeline.
- Where figures submitted for reconciliation are not to audited standards, the multi stakeholder group is content with the agreed way of addressing this.”

Progress to date

In its meetings with reporting entities, the MSSG has regularly discussed the issue of ensuring that payment and revenue data be audited to internationally accepted accounting standards. While the majority of the large-scale operators in the mining, oil and forestry sectors of Liberia have their accounts audited to international standards, BHP Billiton and Amlib are audited as part of the group accounts, which means that local figures are not subject to detailed audit scrutiny. In addition, many of the smaller operating companies had not had their accounts audited to international standards. Crane and White Associates therefore decided to use supporting receipts and other documentary records as the principal basis for assuring the validity of company reported payments¹⁸.

Subsequent to our field visit, the validators understand that the MSSG has agreed that the reports of all participating mining, oil and forestry companies will in future be independently audited to internationally accepted accounting standards. This issue was then extensively discussed at LEITI's Second Technical Workshop on June 26th 2009. In response, all larger operating companies in the extractive sectors have agreed to comply with this requirement. Although it has been recognised that there are more challenges and there is more resistance to this requirement from some brokers and smaller companies engaged in minor exploration, the LEITI is resolute in gaining universal compliance by reporting entities with this

¹⁸ Crane and White report, pages 9-11.

Validation of LEITI

requirement and, to this end, 'will make every effort to assist and encourage these companies as they work to satisfy this criterion'¹⁹.

Stakeholder views

NOCAL stated that despite being audited to international standards, Crane, White Associates used supporting receipts to verify the company's record of payments to government. The Forest Development Authority (FDA) highlighted that in the absence of formally audited accounts, there is a danger that the supporting receipts and other documentary evidence could be fabricated and used as false assurance of the validity of company payments and government revenue.

Since neither government nor company reports were universally based on audited accounts to international standards, stakeholders represented at the LEITI retreat on March 21st, 2009, recognised that this indicator could not be decisively validated. The MSSG has, however, drawn on guidance and correspondence from the EITI International Secretariat relating to the need to "work towards an agreement on how to strengthen accounting standards in companies and government"²⁰.

Validator's judgement

The detailed criteria for this indicator provide a caveat to the need for audited accounts to international standards, namely: "Where figures submitted for reconciliation are not to audited standards, the multi stakeholder group is content with the agreed way of addressing this." In recognition of the MSSG's consensual endorsement of the financial assurance basis used by the reconciler in the absence of all accounts being audited to international standards, and in recognition of the MSSG's resolve to move to company reports based on audited accounts to international standards in the future, the validators consider this indicator to have been met.

4.2.9 Has the government ensured that government reports are based on audited accounts to international standards? (Indicator 13)

Criteria

The Indicator Assessment Tool for this indicator states:

"Purpose: EITI criteria require that all data disclosed by the government is audited to international standards.

Evidence: To give this indicator a tick, the Validator will need to see evidence that the government has taken steps to ensure data submitted is audited to international standards. This could include the following:

- Government passes legislation that requires figures to be submitted to international standards.
- Government amends existing audit standards to ensure they are to international standards, and ensures compliance with these.
- Where figures submitted for reconciliation are not to audited standards, the multi stakeholder group is content with the agreed way of addressing this."

¹⁹ LEITI Secretariat Response to OPM's Request for Further Information, July 5th 2009.

²⁰ E-mail from Sam Bartlett to Negbalee Warner dated 19th March 2009.

Progress to date

None of the government accounts have been audited to international standards to date. However, to ensure the credibility of the accounts in the future this issue is now being addressed through the Public Financial Management Act which is under consideration by the National Assembly, and which proposes to apply international standards and best practices.

Subsequent to our field visit, LEITI agreed to ask that the General Auditing Commission (GAC) of Liberia audit the reports of the Ministry of Finance; the Ministry of Lands, Mines and Energy; the Forestry Development Authority (FDA); and the National Oil Company of Liberia (NOCAL). The GAC is the highest auditing institution in the country and is independent of the Executive Branch of Government, being only statutorily accountable to the Liberian Legislature. In response to LEITI's request, the Auditor General of Liberia attended a meeting of the MSSG on the 25th June 2009, to provide assurances that this request will be undertaken by the GAC, with the process initiated in September 2009.

Stakeholder views

No stakeholder views were expressed on this indicator in addition to those in sub-section 4.2.8 above.

Validator's judgement

The validator's judgement is the same as for the previous indicator in sub-section 4.2.8 above.

4.3 DISCLOSURE

4.3.1 Were all material oil, gas and mining payments by companies to government ("payments") disclosed to the organisation contracted to reconcile figures and produce the EITI report? (Indicator 14)

Criteria

None

Progress to date

The minutes of the 9th and 13th LEITI MSSG meetings show that the MSSG extensively discussed the issue of materiality and the scope of material payments and revenues to be captured by LEITI reporting. The minutes also indicate that on the basis of these discussions the MSSG agreed that; (i) *all* companies and payments should be captured irrespective of size; (ii) *all* submitted records of payments to be received should have corresponding revenue data; (iii) individual (non-company) operators in the mining and forestry sectors (brokers, dealers, and pit sawers) should be initially excluded from the reporting process, as only limited information was available about their location, operations, and tax compliance.

As noted in sub-section 4.2.7 above, the payments of five companies remained undisclosed by the deadline for submission to the reconciler. Subsequently, ItalGems disclosed its payments, but the payments of the four other companies remained undisclosed. Of these four companies, Geotess and Hope International had not started operations; Subsea Resources is engaged in exploration and did not have a full-time office in Monrovia; and Texas International was classified as a logging company, but was actually engaged in mining exploration. In summary, all four agreed ministries and agencies of Government submitted

Validation of LEITI

reports, all oil companies, all known forestry companies that were required to disclose their payments, and all mining companies other than those referred to above.

As noted in sub-section 4.2.5 above, the formative nature of the template design resulted in a degree of misinterpretation, misclassification or inconsistencies of line items specified or reported on the templates. Consequently, not all material payments by oil, gas and mining companies were disclosed to Crane, White Associates during their reconciliation process. The MOF, in their later reconciliation process (see 4.3.3), were able to identify and clarify these template issues and secure the disclosure of nearly all the remaining material payments.

Stakeholder views

Senator Gbazongar Finly was concerned that, in the mining sector in particular, many companies were not entirely aware of what they should be reporting, and that it was the Ministry for Lands, Mines and Energy's responsibility to clarify and communicate this better.

Hummingbird Resources stated that their initial under-reporting was due to inconsistencies between the line items used in the LEITI report and those sent to companies in the reporting template. As a result, they felt that the LEITI reconciliation and reporting process may have been produced prematurely, and that most discrepancies could and should have been fully resolved prior to reporting. Several other companies expressed a similar view.

Stakeholders, represented at the LEITI retreat on March 21st 2009, felt that this indicator could not be validated if the indicator were very strictly interpreted because the first report did not include: payments made by brokers or dealers, the full range of mining, oil and logging companies active in Liberia, nor wartime arrears paid by some logging companies. The GAC concluded that because of these factors and technical factors 'the revenue captured in the reporting templates falls short of the revenue actually received by the MOF accounts'.

Validator's judgement

The validators are satisfied that this indicator has been sufficiently met on the following basis.

The undisclosed payments of five companies are judged to be immaterial in the context of Liberia. In particular: (i) the extractive sector is still in its infancy in Liberia so the amount of overall reported revenue is relatively small at US\$29 million; (ii) 90% of overall revenue is accounted for by just three companies, and 80% of overall revenue by ArcelorMittal; (iii) all companies with significant operations submitted payment data; (iv) three of the non-reporting companies were small mining operations in the early stages of exploration, and their payments were likely to be insignificant given the low cost of exploration fees; and (v) the two other non-reporting companies had not begun operations²¹.

The validator feels that the MOF exercised all reasonable efforts to secure the disclosure of all material payments from all LEITI reporting entities and that the MSSG's current and proposed efforts to encourage the inclusion of companies and payment disclosure in subsequent reporting cycles are creditable. In summary, the payment omissions are considered to have been relatively small, beyond the reconciler's control, and of a temporary nature.

²¹ The only relevant payments of these companies for the reporting period would have been for business registration and related expenses, which are relatively insignificant.

Proposed quarterly reporting will enhance payment disclosure, but the government will need to ensure that this does not impose an undue burden. To further mitigate against the under-disclosure of payments in subsequent reporting cycles, the validators concur with the MOF's recommendation to conduct a series of workshops aimed at further developing the templates and reaching full mutual agreement between the reporting parties on the way templates are completed. In addition, the validators would like to see 'gifts in kind' incorporated as a distinct and disaggregated line item in the reporting templates prior to the next reporting cycle.

The validator would also encourage LEITI in their very creditable endeavour in the future to go beyond the EITI requirements by supplementing the 'payments made' column with the inclusion of 'payments owed' and 'payments due' columns in the reporting templates. This broadening of the scope of LEITI will serve to further enhance the accountability of the sectors and the government agencies to their respective stakeholders and electorate.

It is suggested that the LEITI should, within the capacity of its current mandate, determine appropriate sanctions against those companies that failed to disclose payments. It is also recommended that, if the LEITI Act is fully ratified, widely publicised punitive measures be formally established to ensure the full compliance of companies with the LEITI.

4.3.2 Were all material oil, gas and mining revenues received by the government ("revenues") disclosed to the organisation contracted to reconcile figures and produce the EITI report? (Indicator 15)

Criteria

None

Progress to date

Progress has been as in 4.3.1 above.

Stakeholder views

None were expressed on this specific issue.

Validator's judgement

This indicator has been met on the basis of the same assessment as made in 4.3.1 above.

4.3.3 Was the multi stakeholder group content that the organisation contracted to reconcile the figures did so satisfactorily? (Indicator 16)

Criteria

None

Progress to date

The LEITI report contains the results of the first LEITI reconciliation, covering historical information for the financial year ended 30th June 2008. In summary, the reconcilers of the LEITI report:

- Compared on a disaggregated basis receipts reported on government templates with payments reported on company templates.
- Tabulated variances by line item (type) for each company.
- Aggregated the above details to produce item-by-item totals for government receipts, company payments, total discrepancies and significant discrepancies.

Validation of LEITI

- Requested individual companies and government to provide detailed listings of receipts and payments for items on which significant discrepancy was identified.
- Formed judgements and made recommendations based on the foregoing.

The number of discrepancies identified by the reconciler was substantial. Only 8 out of the 30 returns (27%) were in agreement, and there were variances, some significant, in 22 cases. As noted earlier (sub-section 4.2.6), the MOF was subsequently appointed to resolve discrepancies remaining in the LEITI report. The MOF were able to successfully reconcile fourteen company reports. An additional company report was partially resolved, while five companies had not responded to the MOF's request for further information pertaining to discrepancies. This raised the percentage of fully reconciled returns from 27% to near 75%.

During the 24th MSSG meeting on May 28th 2009, the MSSG agreed that civil society, led by PWYP, should conduct independent verification of the reconciliation exercise conducted by the MOF. The representatives of the civil society groups involved were given leave to undertake an entirely new investigation into the causes of the discrepancies contained in the First LEITI Report. The validators understand that the group intends to submit the findings of their verification by 10th July 2009.

The MSSG has now revised the TOR for the preparation of the Second LEITI Report to include requirements for ensuring that the data of all companies and agencies have been independently audited to internationally accepted auditing standards, and that all payment and revenue data are collected and reconciled prior to report publication.

Stakeholder views

The only members of the MSSG consulted on the issue who expressed any misgivings about the reconcilers were the FDA. They explained that they had provided the reconcilers with an explanation for the discrepancy shown for one of the forestry company's payments, which was due to differences between the LEITI reporting period and the accounting period necessary to capture export taxes. The FDA were therefore surprised and somewhat disappointed that the discrepancies shown in the LEITI report and summary report distributed to stakeholders did not provide this explanation for the discrepancy reported.

Among non-MSSG members consulted, the GAC were dissatisfied with the reconciliation of the government and company figures because the task of reconciliation was signed off prematurely, leaving many revenue streams unaccounted for. The GAC and Hummingbird Resources concluded that the reconciliation process should have been completed prior to reporting, not least because the reporting of discrepancies, in the absence of reconciliation, could generate misplaced public distrust of the companies or government agencies involved.

Validator's judgement

Given that members of the MSSG consulted on this issue were content that the organisation contracted to reconcile the company and government figures did so satisfactorily, the indicator has technically been met.

The validators are not satisfied, however, that the reconcilers, irrespective of culpability, fulfilled the scope of work in line with the principles and criteria of EITI. The most critical deviation from the scope of work concerned the lack of reconciliation, a point that was commented on by the GAC and Hummingbird Resources. A further, but less significant, criticism is the validators' view that the aggregated discrepancy highlighted by the reconcilers

at the beginning of the LEITI report is misleading in the context of the high number of line items omitted²².

The validators' concern about reconciliation is not so much the scale of the discrepancies, but the appointment of the MOF as the reconcilers of the remaining discrepancies. While the MOF's efforts to reconcile the remaining discrepancies are creditable and seemingly impartial, there is an absolute and unavoidable conflict of interest in assigning the responsibility for reconciling government revenue and private sector payments within LEITI to a ministry that is itself reporting government revenue through LEITI.

Given the criticality of this issue to the overall integrity of the EITI process, the full validation of this indicator should be contingent on the reconciliation of discrepancies by a third party. For the first reporting cycle this requires, at minimum, the appointment by the MSSG of a trusted and impartial organisation to investigate and report back on the veracity of the reconciliation findings generated by the MOF. For future reporting cycles, this requires that the MSSG demonstrate commitment to full reconciliation by independent third party auditors by accordingly revising the TOR assigned to the reconcilers in the following reporting cycle.

This issue was discussed during the validators' second visit to Monrovia to discuss the Draft Report, and, as noted above, the MSSG has acted promptly by taking initial steps to meet these two requirements.

4.3.4 Did the EITI report identify discrepancies and make recommendations for actions to be taken? (Indicator 17)

Criteria

None

Progress to date

The First LEITI Report was issued on February 10th, 2009. As well as disclosing payment and revenue figures, the report identified discrepancies and specific recommendations and conclusions. While the LEITI Report's aggregated discrepancy is low, it contains numerous omissions and discrepancies on a disaggregated level (see sub-section 4.3.3. Many of these discrepancies are relatively small but a number of discrepancies were described as material or significant.

One significant discrepancy concerned US\$104,288 representing the withholding of income tax that AmLib reported as payments to government, but which the government categorically deny receiving. Preliminary efforts to resolve the discrepancy succeeded only in discovering that the alleged payment receipts had been fabricated. The MSSG agreed at its 24th meeting that AmLib needed to make full payment of its US\$104,288 tax debt within one week to avoid suspension from the MSSG, prosecution from by the Ministry of Justice, and actions against its license to operate in Liberia. Not yielding to these demands, at its 25th meeting, the MSSG suspended AmLib from LEITI and the MOF imposed a tax assessment on the company as a prerequisite to tax enforcement proceedings against them. AmLib have since made a partial payment of US\$34,000. However, the company remains suspended from the MSSG, and the

²² The LEITI summary report drawn from the report produced by Crane and White Associates (2009) highlights a discrepancy of only 0.02% between that reported by the companies and that acknowledged by the government. This is misleading because only 8 out of the 30 returns (27%) were in agreement, and there were variances, some significant, in 22 cases.

Validation of LEITI

Ministry of Lands, Mines and Energy has been asked to take appropriate action against the company's license and general operations in Liberia.

Other material discrepancies involved ArcelorMittal; the National Oil Company of Liberia (NOCAL); Unitimber; Afro Minerals; Ousomar Minerals; and Western Mineral Resources Corporation. Crane, White and Associates (2009) highlighted a number of factors that were responsible for causing these other omissions or discrepancies in the LEITI Report. They included: lack of a comprehensive database of mining, oil and logging companies; difficulties in obtaining government receipts data; differing classification for tax and fee types by the MOF and companies; differences between the line items used in the report and the line items used in the templates. The reconcilers recommended that these areas be examined and where possible measures introduced to mitigate their impact prior to the second report cycle.

As noted earlier, the review and revision of the templates has subsequently been discussed between Liberia's government, civil society and extractive sector companies.

Stakeholder views

The stakeholders consulted by the validators on this issue agreed that the EITI report identifies discrepancies and makes recommendations for actions to be taken.

Validator's judgement

The validator's judgement is that this indicator has been met.

4.3.5 How have oil, gas and mining companies supported EITI implementation?

Criteria

The Indicator Assessment Tool for this indicator states:

"Purpose: In accordance with the EITI Principles and Criteria, all companies operating in the relevant sectors in countries implementing EITI have to disclose material payments to the government in accordance with agreed reporting templates and support EITI implementation. This includes: expressing public support for the initiative; taking part, or supporting, the multi-stakeholder process; disclosing agreed data, which is audited to international standards; and cooperating with the Validator where they have queries over company forms.

Evidence: This indicator does not require the validator to provide an overall assessment. The Validator should provide a written assessment in the EITI Validation Report based on the self-assessed Company Forms each company is required to complete. Where companies do not fill in forms, the validator should note this in the final report. In addition, the validator should include in the final report any relevant information on the company concerned that is already in the public domain. The company should be given the opportunity to check this information. As well as using the forms to summarise company performance in the EITI Report, the forms should be publicly available and a table collating company responses should be included in the EITI Report.

The validator should contact all the companies required to fill in forms at the start of the validation, inform them of the requirement to complete the form and request that the forms be returned to the validator. In addition, the validator should ask companies to comment on lessons learnt and best practice. Companies have two ways of providing such comments:

- Companies can use the space provided on the self assessment forms, or

- Companies can provide verbal evidence to the validator where issues the company wishes to note are of a sensitive nature. The validator will summarise anonymised lessons and experiences in the Validation Report.

Progress to date

Regular high levels of attendance by private sector representatives at the monthly MSSG meetings and high attendance by private sector representatives at two LEITI retreats and other meetings to review the reporting templates attest to the commitment of key company stakeholders to the process. In addition, the LEITI report and other associated LEITI documentation suggest that all companies represented on the MSSG have expressed public support for the initiative; taken part in, or supported, the multi-stakeholder process; and have been willing to disclose data. The validator can also confirm that all companies represented on the MSSG cooperated with the validation process, where we had queries over company forms. The self-assessment company forms are reproduced in Annex B.

Stakeholder views

The larger companies, by virtue of their visibility, capacity and resources, tend to have been most pro-active in their support of the initiative. For example, NOCAL claimed it had briefed all its staff and its partners fully on LEITI, and had participated in a number of LEITI outreach programmes in areas where they are operationally active. NOCAL expressed support for LEITI, not least because of the integrity and trust it helped secure for the organisation among its suppliers, clients, investors and employees. As well as providing regular input through their MSSG membership, NOCAL said that they had distributed information on LEITI to their employees and business partners and had participated in LEITI outreach workshops.

ArcelorMittal has encouraged the development of legislation to make reporting mandatory and said that LEITI featured regularly in their weekly newsletters. The company also have a direct link to LEITI on their website, claim to have briefed almost all their senior employees on the LEITI process, and have participated in a number of LEITI community outreach workshops. ArcelorMittal are currently working with GTZ to establish a public forum on Corporate Social Responsibility (CSR), which will include analysis and discussion of the issues associated with the LEITI process.

Validator's judgement

The criterion above states that: "This indicator does not require the validator to provide an overall assessment". The validator's account for this indicator is reflected above, supplemented by the company assessment forms included in Annex B of the report.

4.4 DISSEMINATION

4.4.1 Was the EITI report publicly available in a way that was: accessible, comprehensive, and comprehensible? (Indicator 18)

Criteria

The Indicator Assessment Tool for this indicator states:

"Purpose: EITI is ultimately fully implemented when the EITI Report is made public, and it is widely disseminated and openly discussed by a broad range of stakeholders. The EITI Criteria require that the Report is publicly available in a way that is publicly accessible, comprehensive and comprehensible.

Validation of LEITI

Evidence: To give this indicator a tick, the validator will need to see evidence that the government ensured the Report was made publicly available in ways that are consistent with the EITI Criteria, including by:

- Producing paper copies of the Report, which are distributed to a wide range of key stakeholders, including civil society, companies, the media and others.
- Making the Report available on-line, and publicising its location to stakeholders.
- Ensuring the Report is comprehensive, including all information gathered as part of the validation process and all recommendations for improvement.
- Ensuring the Report is comprehensible, including by ensuring it is written in a clear, accessible style and in appropriate languages.
- Ensuring that outreach events – whether organised by government, civil society or companies – are undertaken to spread awareness of the Report.”

Progress to date

Both the full and summary LEITI reports are comprehensible, and are comprehensive in scope, if not in data content. The LEITI Secretariat has actively disseminated the report, with the first ten thousand paper copies in summary booklet or poster form being distributed to a wide range of key stakeholders, including, but not limited to; (1) all line ministries and agencies of government; (2) Liberia’s rural communities; (3) all media houses (4) LEITI reporting companies (5) civil society representatives. The full LEITI Report is also available from the MOF and is available online at the LEITI website and the website of the Executive Mansion²³. Reference to the web and MOF address feature in all publicly disseminated LEITI literature produced since the report was published.

The LEITI Secretariat, in partnership with PWYP and the National Traditional Council (NTC), among other stakeholders, have undertaken, and continue to undertake, a geographically wide ranging outreach programme across all districts of the country. This has taken two forms: initial sensitisation and public awareness workshops held prior to reporting; now supplemented by a series of workshops scheduled to facilitate dissemination and analysis of the report itself. Outreach workshops have been conducted in all counties of Liberia.

The NTC, in collaboration with the LEITI Secretariat, have conducted LEITI workshops in Grand Cape Mount County, Bomi and Margibi Counties, which, for the first time in the country’s recent history, collectively brought together all 309 chiefs²⁴. The NTC have received support from the World Bank to assist their outreach work and have put together several proposals for further outreach pending available funds.

The LEITI has held a one-day capacity building workshop with twenty-five media executives, including editors, publishers and newspaper and radio and television heads in Monrovia to enhance the media’s understanding of the LEITI process and to help explain the results of the LEITI Report so they can be publicised. Nevertheless, one newspaper reporter attending a civil society meeting on the 23rd April 2009 suggested that the media still required more in-depth training on how to analyse and interpret the figures produced in the LEITI report.

²³ The official government website provides news and information about Liberia’s President and executive branch: www.emansion.gov.lr/

²⁴ NTC (2008) Formal Public Announcements 21st and 22nd August.

Stakeholder views

All stakeholders consulted by the validators on this issue agreed that this indicator had been met. This stakeholder view is further supported by the documented results of the self-validation exercise conducted by LEITI stakeholders on March 21st 2009.

UNDP representatives, Monique Cooper and Cleophas Torori, want to see PWYP start to take on more responsibility in the future for outreach involving the dissemination of the report as they felt that too much of the burden and responsibility for mobilising outreach has been placed on the Secretariat. However they acknowledge that the capacity of PWYP has been evolving with LEITI (having been established at about the same time) and that it is necessary to allow this capacity to develop without compromising the pace of LEITI's development,

The National Chairman of the NTC, Chief Zanzan Karwor, felt that it was the mandate of the chieftdom to take responsibility for the dissemination of LEITI information across the 15 counties of Liberia. However, some stakeholders, while recognising that the NTC are uniquely well positioned to utilise their network of rural community constituents across Liberia to disseminate LEITI information, expressed reservations about the capacity of the NTC to be able to manage the logistical and technical challenges involved in effectively delivering that message when these core competencies already exist within other civil society groups.

Validator's judgement

The validator's judgement is that this indicator has been met.

4.4.2 What steps have been taken to act on lessons learnt, address discrepancies and ensure EITI implementation is sustainable?

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: The production and dissemination of an EITI report is not the end of implementation of EITI. The value comes from the process as much as the product, and it is vital that lessons learnt in implementation are acted upon, that discrepancies identified in the EITI Report are addressed and that EITI implementation is on a stable, sustainable footing.

Evidence: The Validator should see evidence that a review mechanism has been established that takes account of the purpose outlined above. The validator should comment on this in the Validation Report.”

Progress to date

After publication of the first LEITI report in early February 2009, a one-day technical workshop, followed by a one-day stakeholder retreat, was held between 20th and 21st March, 2009. At the workshop and the retreat, the collective representatives of over sixty LEITI stakeholder organisations, conducted a detailed review of progress to date and, with approval from the MSSG, made the following commitments and recommendations:

- That all line agencies of government have operationalised an accessible and user friendly database of all companies operating in the forestry, mining and oil sectors and that a copy of the database is provided to LEITI's Secretariat by April 21st 2009.
- That to facilitate the efficient preparation of subsequent LEITI reports, all reporting stakeholders should be required to comply with the LEITI Secretariat quarterly reports of their payments and revenue data on a disaggregated basis.

Validation of LEITI

- That the MOF hereafter ensures all company payments are recorded using their Tax Identification Number (TIN), right tax kind, and tax code.
- That the Large Tax Payer Division of the MOF maintain a database of all payments made by all companies and persons working in forestry, mining and oil.
- That the existing reporting template be revised to comply with the tax code of Liberia and/or the coding system used by the MOF.
- That LEITI stakeholders actively work towards ensuring the timely passage of the draft LEITI Act presently before the Liberian Legislature.
- That a workshop be conducted between all reporting entities to address all accounting, IT, and other coordination issues bearing on the LEITI reporting process.
- That all material discrepancies be expeditiously resolved by government and other reporting agencies by April 24th 2009.

The sub-sections above also indicate various actions taken by the MSSG and LEITI Secretariat since the validators field visit.

Stakeholder views

According to President Johnson-Sirleaf, the LEITI Report, “not only gives an account of the flow of funds but discloses certain systemic weaknesses which we must correct to ensure full compliance by the concerned industries and proper accounting of Government”.

With respect to the sustainability of the initiative, UNDP representatives felt that LEITI was not financially ready to run by itself and still required international donor support in its formative stage, not because government commitment is lacking but because it would allow the LEITI to develop more autonomously. The World Bank’s Acting Country Manager, Emmanuel Fiadzo, agreed that financial support for LEITI in the short and medium term necessarily relied on donors. Nevertheless, Emmanuel Fiadzo and Senator Gbazongar Finly were concerned that this could encourage a sense of entitlement or dependency, and that in the longer-term a transition of financial responsibility to the state would therefore be required.

According to Emmanuel Fiadzo the continued financial support of donors in the short and medium-term needed to be better coordinated and aligned with the objectives of LEITI. In part, he felt this need had arisen because of inconsistencies in both intra- and inter-agency policies and conditions attached to LEITI funding caused by high employee turnover and poor international and regional communication within and between donor agencies.

Many stakeholders felt that while it was important that lessons were learned, much had been achieved by LEITI and it was equally important to recognise those achievements. All stakeholders consulted by the validators on this issue agreed that this indicator had been sufficiently met. This finding is supported by the documented results of the self-validation exercise conducted by LEITI stakeholders on March 21st 2009.

Validator’s judgement

The validators are satisfied that the commitments and recommendations made following the technical and retreat workshops appear to capture and address many of the lessons learned, sources of discrepancy, and issues of sustainability of the initiative. Indeed, it is the validators’ view that a number of other EITI implementing countries could benefit from the positive lessons of the LEITI implementation experience. The validator’s judgement is that this indicator has been met.

5 Overall Assessment

Among the most critical factors in the successful implementation of EITI are: strong leadership and will of government; a dynamic and organised Secretariat; and an engaged and consensual multi-stakeholder steering group. Even cursory observation of the EITI process in Liberia will readily reveal these characteristics, accompanied by the benefits of widespread public and international donor support for the initiative.

In addition to these factors, the suspension of activities across much of the logging and mining sectors following the war arguably created a more conducive environment for the adoption of initiatives like EITI by removing short-term commercial pressures, and allowing government, industry and civil society to focus on developing the country's political, economic and social frameworks. For Minister Eugene Shannon, this is paying dividends because:

“LEITI, and other complementary initiatives are now bringing about a significant cultural shift towards greater mutual trust and cooperation between industry, government and civil society, which is preparing us for the sustained growth we need going forward”.

Despite its relative infancy, it is more than evident to the validators that the LEITI is already introducing a range of positive impacts for Liberia. These impacts are not incidental, but a direct consequence of the *overall* expediency and success with which the LEITI process has been implemented under the stewardship of the MSSG and Secretariat and with the support of government. This conclusion is best affirmed by PWYP, who, despite representing one of the more critical and dissenting voices within the MSSG, find ‘it is almost futile to criticise the 5% of the LEITI that may be incorrect or ineffective, when 95% is correct and so effective’.

Based on the detailed assessment in this report and the overall assessment above, the validators conclude that Liberia has technically achieved EITI Compliant status, but that there is one outstanding issue that falls short of the EITI's Criteria and Principles, as set out in sub-section 4.3.3 above. The next section details our recommendations.

6 Recommendations

Many recommendations have already been recognised by Crane, White Associates in the LEITI report, the MOF in their follow-up Reconciliation Report, and the MSSG and Secretariat in their March Technical and Retreat Workshops. These recommendations are not repeated here. The remaining recommendations are presented below and are either: (I) *suggestions*; or (II) *requirements* to meet the spirit of the EITI Criteria and Principles.

We also have some wider suggestive recommendations concerning the lessons learned from our experience of using the Validation Guide. As these recommendations are not specific to LEITI, but of wider applicability, they will be addressed to the International EITI Secretariat.

(I) Suggestions

The main suggestions are summarised below with a fuller summary in Annex A.

- The validators support the widening of the membership of the MSSG in the future to include some of the smaller mining and logging operators given that the auditing and reporting challenges they face can be different to those of larger operators.
- The validators support the inclusion of the Liberian Anti-Corruption Commission (LACC) in the MSSG so they can be encouraged to act on the findings of reports and coordinate their actions in a complimentary way with the LEITI.
- In future reporting cycles outreach efforts will require a shift in emphasis from awareness raising to advocacy and feedback, particularly among under represented rural communities. It will therefore be important to undertake a formal assessment of the civil society groups best positioned to advocate or facilitate feedback on their behalf.
- The validators consider the MSSG's pragmatic decision to exclude brokers and dealers from inclusion in the first reporting cycle to have been justified but would encourage the inclusion of this significant part of the mining sector in the near future.
- Within the capacity of its current mandate, the MSSG should determine appropriate sanctions against those companies that failed to disclose payments. It is also suggested that if the LEITI Act is fully ratified, reporting companies are fully notified of the punitive measures formally established as this will enhance LEITI compliance.

(II) Requirements

As previously noted in sub-section 4.3.3; there is an absolute and unavoidable conflict of interest in assigning the responsibility for reconciling remaining discrepancies between government revenue and private sector payments within LEITI to a ministry that is itself reporting government revenue through LEITI. The need to address this issue is especially critical because, while several of the discrepancies identified are attributable to template issues, there are others that demand closer scrutiny²⁵.

²⁵ In particular, Amlib United Minerals Ltd reported payments of US\$104,288 of tax payments to government but the Liberian government did not receive this payment because, according to the MOF's reconciliation findings, of the falsification of receipts for this sum.

The validators recommend that this issue should be addressed as follows:

- In this first reporting cycle, the MSSG should appoint a trusted third party to investigate and report back on the veracity of the reconciliation findings generated by the MOF.
- For all future reporting cycles, the MSSG should demonstrate commitment to full and complete reconciliation and reporting by independent third party auditors.

Following discussion of the Draft Report in Monrovia between 27th and 29th May 2009, the MSSG has promptly responded to this recommendation by formally inviting civil society, led by PWYP, to undertake the verification role for the first reporting cycle. The International EITI Secretariat has confirmed that they will be responsible for monitoring progress made in meeting the recommendations above in full.

Annex A Validation Grid

Indicator	Validator Comments	Validator Judgement
Sign-up		
1. Has government issued an unequivocal public statement of its intention to implement EITI?		Indicator met
2. Has the government committed to work with civil society and companies on EITI implementation?		Indicator met
3. Has the government appointed a senior individual to lead on EITI implementation?		Indicator met
4. Has a fully costed work plan been published and made widely available, containing measurable targets, implementation timetable, and an assessment of capacity constraints?		Indicator met
Implementation		
5. Has the government established a multi-stakeholder group to oversee EITI implementation?	This indicator has been met. However, the validators support the suggested widening of the membership of the MSSG in the future to include some of the smaller operators in Liberia and LACC. The validators further propose that the General Auditing Commission (GAC) is invited to provide technical input into the development and maintenance of the initiative's auditing and reporting strategy, particularly given that these are the least well developed areas of an otherwise well executed process.	Indicator met

Indicator	Validator Comments	Validator Judgement
6. Is civil society engaged in the process?	The validators are satisfied that this indicator has been met to date. However, the ability of civil society to fully engage in the initiative, and fulfil the accountability goal of LEITI in the future, remains contingent on the capacity, funding and technical ability of civil society groups available to support the response of Liberian citizens to LEITI reports. In particular, it is contingent on civil society groups that can advocate or facilitate feedback on behalf of those rural communities most highly impacted by extractive industry operations, but for whom sufficient channels of communication or wider influence are often deficient or absent.	Indicator met
7. Are companies engaged in the process?	This indicator has been met, but improvements should be made in the future in both coverage and communication with companies. The validators are confident that these improvements will be made if junior operators are represented in the MSSG, and if a comprehensive and consolidated database of all licensed operators in Liberia's mining, oil and logging sector is fully developed and utilised by the LEITI Secretariat.	Indicator met
8. Did the government remove any obstacles to EITI implementation?		Indicator met
9. Have reporting templates been agreed?	This indicator has been met. However, it is important that the MSSG fulfils its intention to conduct a series of further reviews with companies and government agencies into the line items used in the reporting templates and the compatibility of these line items with the corresponding line items used in the government templates and used for reporting.	Indicator met
10. Is the multi-stakeholder committee content with the organisation appointed to reconcile figures?	<p>In view of the fact that all members of the MSSG consulted on this issue agreed they were content with the organisation appointed to reconcile the figures, this indicator has technically been met.</p> <p>The validators, however, are not content with the subsequent appointment of the MOF as the reconcilers of remaining discrepancies contained in the LEITI report (see comments on Indicator 14 below).</p>	Indicator technically met
11. Has the government ensured that all companies will report?	This indicator has been met. The validator considers the lack of a consolidated company database at the time of the development of the initiative to have been beyond the immediate control of the LEITI, and note the actions that have been taken to redress this issue. Additionally, the validator considers the MSSG's pragmatic decision to exclude brokers and dealers from inclusion in the first reporting cycle to have been justified. Nevertheless, the validator would encourage the inclusion of	Indicator met

Validation of LEITI

Indicator	Validator Comments	Validator Judgement
	this significant dimension of the mining sector in the near future.	
12. Has the government ensured that company reports are based on audited accounts to international standards?	The detailed criteria for this indicator provide a caveat to the need for audited accounts to international standards, namely: "Where figures submitted for reconciliation are not to audited standards, the multi stakeholder group is content with the agreed way of addressing this." In recognition of the MSSG's consensual endorsement of the financial assurance basis used by the reconciler in the absence of all accounts being audited to international standards, and in recognition of the MSSG's resolve to move to company reports based on audited accounts to international standards in the future, the validators consider this indicator to have been met.	Indicator met
13. Has the government ensured that government reports are based on audited accounts to international standards?	The validator's judgement is the same as for Indicator 12.	Indicator met
Disclosure		
14. Were all material oil, gas, and mining payments by companies to government disclosed to the organisation contracted to reconcile figures and produce the EITI report?	The validators are satisfied that this indicator has been sufficiently met. The undisclosed payments of five companies are judged to be immaterial in the context of Liberia. Further, the validators feel that the MOF exercised all reasonable efforts to secure the disclosure of all material payments from all LEITI reporting entities and that the MSSG's current and proposed efforts to encourage the inclusion of companies and payment disclosure in subsequent reporting cycles are creditable.	Indicator met
15. Were all material oil, gas, and mining revenues received by government disclosed to the organisation contracted to reconcile figures and produce the EITI report?	See Indicator 14.	Indicator met
16. Was the multi-stakeholder group content that the	Given that members of the MSSG consulted on this issue were content that the organisation contracted to reconcile the company and government figures did so satisfactorily, the indicator has	Indicator technically

Indicator	Validator Comments	Validator Judgement
<p>organisation contracted to reconcile the company and government figures did so satisfactorily?</p>	<p>technically been met.</p> <p>The validators are not satisfied, however, that the reconcilers, irrespective of culpability, fulfilled the scope of work in line with the principles and criteria of EITI. The most critical deviation from the scope of work concerned the lack of reconciliation, a point that was commented on by the GAC and Hummingbird Resources. A further, but less significant, criticism is the validators' view that the aggregated discrepancy highlighted by the reconcilers at the beginning of the LEITI report is misleading in the context of the high number of line items omitted²⁶.</p> <p>The validators' concern about reconciliation is not so much the scale of the discrepancies, but the appointment of the MOF as the reconcilers of the remaining discrepancies. While the MOF's efforts to reconcile the remaining discrepancies are creditable and seemingly impartial, there is an absolute and unavoidable conflict of interests in assigning the responsibility of reconciling government revenue and private sector payments within LEITI to a ministry that is itself reporting government revenue through LEITI.</p> <p>Given the criticality of this issue to the overall integrity of the EITI process, the full validation of this indicator should be contingent on the reconciliation of discrepancies by a third party. For the first reporting cycle this will require, at minimum, the appointment by the MSSG of a trusted and impartial organisation to investigate and report back on the veracity of the reconciliation findings generated by the MOF. For future reporting cycles, the MSSG should demonstrate commitment to full reconciliation by independent third party auditors.</p>	<p>met, but not met within the spirit of the EITI Principles and Criteria</p>
<p>17. Did the EITI report identify discrepancies and make recommendations for actions to be taken?</p>		<p>Indicator met</p>
<p>How have oil, gas, and mining companies supported EITI</p>	<p>Regular high levels of attendance by private sector representatives at the monthly MSSG meetings and high attendance by private sector representatives at two LEITI retreats and other</p>	<p>[No overall assessment is</p>

²⁶ The LEITI summary report drawn from the report produced by Crane and White Associates (2009) highlights a discrepancy of only 0.02% between that reported by the companies and that acknowledged by the government. This is misleading because only 8 out of the 30 returns (27%) were in agreement, and there are variances, some significant, in 22 cases.

Validation of LEITI

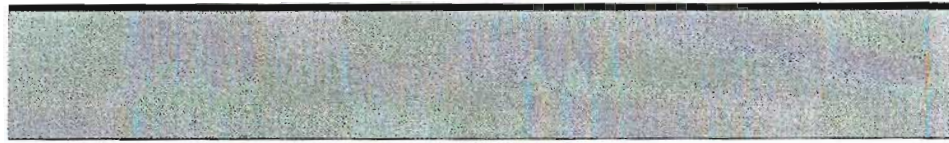
Indicator	Validator Comments	Validator Judgement
implementation?	meetings to review the reporting templates attest to the commitment of key company stakeholders to the process. In addition, the LEITI report and other associated LEITI documentation suggest that all companies represented on the MSSG have expressed public support for the initiative; taken part, or supported, the multi-stakeholder process; and have been willing to disclose data. The validator can also confirm that all companies represented on the MSSG cooperated with the validation process, where we had queries over company forms.	required]
Dissemination		
18. Was the EITI report made publicly available in a way that was publicly accessible, comprehensive, and comprehensible?		Indicator met
What steps have been taken to act on the lessons learnt, address discrepancies and ensure EITI implementation is sustainable?	The validators are satisfied that the commitments and recommendations made following the technical and retreat workshops in March 2009 appear to capture and address many of the lessons learned, sources of discrepancy, and issues of sustainability of the initiative. Indeed, it is the validators' view that a number of other EITI implementing countries could benefit from the positive lessons of the LEITI implementation experience.	Indicator met

Annex B Company Self-Assessment Forms

1. African Aura Resources
2. Afro Minerals
3. Amlib United Minerals
4. ArcelorMittal Liberia
5. BEA Mountain Mining Corporation
6. BHP Billiton World Exploration
7. Bopolu Development Corporation (BODECO)
8. Broadway Consolidated Plc
9. Bukon Jedeh Resources
10. D.C. Wilson Inc
11. Deveton Mining Company Inc
12. Ducor Minerals Incorporated
13. G – 10 Exploration
14. Golden Ventures Inc
15. Graton Development
16. Hummingbird Resources
17. KPO Resources Corporation
18. Liberia Gold Corporation
19. Liberia Tree and Trading Company
20. Liberty Gold & Diamond Mining Inc
21. Magma Mineral Resources Inc.
20. Liberty Gold & Diamond Mining Inc
21. Magma Mineral Resources Inc.
22. Mano River Resources Incorporated
23. NOCAL
24. Omiejoe Group of Companies
25. Oranto Petroleum Limited
26. Precious Minerals & Mining Co.

Validation of LEITI

27. T-Rex Resources Inc
28. Unitimber
29. Universal Forestry Corp/ Regnals Inc.
30. Western Mineral Resources



EITI Company Validation Form

Country-level		
COMPANY: <i>African Rural Resources</i>	COUNTRY: <i>Liberia</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?		✓
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	<i>We believe we are not the appropriate authority to publicly speak about the organization</i>	
Any other comments.		



EITI Company Validation Form

Country-level		
COMPANY: <i>Afro Minerals</i>	COUNTRY: <i>Liberia</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	<input checked="" type="checkbox"/>	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	<input checked="" type="checkbox"/>	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	<input checked="" type="checkbox"/>	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	<input checked="" type="checkbox"/>	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	<input checked="" type="checkbox"/>	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		

[Signature]

Jamiah Z. Forlopay

EITI Company Validation Form

Country-level		
COMPANY:	COUNTRY:	
<i>Amlic UNITED minerals</i>	<i>LIBERIA</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		

rych



EITI Company Validation Form


Country-level		
COMPANY: <i>ARCELORMITTAL LIBERIA</i>	COUNTRY: <i>LIBERIA</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?		✓
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	<i>OUR FINANCIAL YEAR RUNS FROM JAN - DEC. THEREFORE, IT PROVIDED NO TIME FOR AUDIT</i>	
Any other comments.	<i>ARCELORMITTAL IS THE 40TH EITI SUPPORTING COUNTRY. WE ARE PROUD OF OUR ENGAGEMENT WITH EITI</i>	

*J. F. Nkeh
MARCUS S. WLEH*



EITI Company Validation Form

Country-level		
COMPANY:	COUNTRY:	
BEA Mountain Mining Inc.	LIBERIA	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators	Overall Assessment (of above)	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		


 29/05/09

EITI Company Validation Form

Country-level

COMPANY:

BHP Billiton

COUNTRY:

Liberia

Mark indicators below with a ✓

	Yes	No
1. Has the company made public statements in support of the EITI process in this country?		✓
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?		✓
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	

	Yes	No
--	-----	----

Overall Assessment (of above)

Narrative opinions.	
If any indicators above are marked 'no', please provide an explanation.	No public comments have been made by BHP Billiton in Liberia regarding the EITI BHP Billiton's Liberian accounts are currently being audited
Any other comments.	BHP Billiton understands the EITI Work Plan is still being developed.



EITI Company Validation Form

Country-level		
COMPANY: BOPOLU DEVELOPMENT CORPORATION (BODECO)	COUNTRY: LIBERIA	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?		✓
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?		✓
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?		✓
	Yes	No
Overall Assessment (of above)	1, 2	3, 4, 5
Narrative opinions.		
Overall Assessment (of above)	1, 2	3, 4, 5
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	We have not as yet gotten any allocation of area and thus have not began any harvesting in order to declare.	
Any other comments.	We do whole heartily support the EITI process/initiative in Liberia.	





EITI Company Validation Form

Country-level		
COMPANY:	COUNTRY:	
BROADWAY CONSOLIDATED	LIBERIA	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		

[Signature]
 THOMAS ISLAH G.
 OFFICE MANAGER

EITI Company Validation Form

Country-level		
COMPANY: Burkon Jedeh Resources SRL	COUNTRY: Liberia	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions:		
Overall Assessment (of above)		
Narrative opinions:		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.	<i>R. Pathan M. Horace Jr</i> <i>Horace</i>	

EITI Company Validation Form

Country-level		
COMPANY: <i>D.C. Wilson Inc</i>	COUNTRY:	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
receipts in accordance with EITI Reporting Templates?		
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	<i>WE think that LEITI is making headway. there is a need to pass legislation for the legalization of LEITI. ON the other hand Govt. make declaration of all TAXES pd to LEITI.</i>	
Any other comments.	<i>EXAMPLE: money pd to communities, etc etc</i>	



EITI Company Validation Form

Country-level		
COMPANY: <i>Deveton Mining</i>	COUNTRY: <i>Liberia</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	<input checked="" type="checkbox"/>	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	<input checked="" type="checkbox"/>	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	<input checked="" type="checkbox"/>	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	<input checked="" type="checkbox"/>	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	<input checked="" type="checkbox"/>	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators	Overall Assessment (of above)	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		

Jallah Z. Forleya

EITI Company Validation Form

Country-level		
COMPANY: DUCOR MINERALS	COUNTRY: LIBERIA	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	—	—
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.	As to #5, we were never contacted or queried because our figures were reconciled.	

Michael U. Smith
 July 21, 09

EITI Company Validation Form

Country-level		
COMPANY: <i>G-10 Exploration</i>	COUNTRY: <i>Liberia</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?		✓
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators	<i>Because there has been</i>	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	<i>Because there has been no queries against us as a company.</i>	
Any other comments.		



EITI Company Validation Form

Country-level		
COMPANY: GOLDEN VENTURE	COUNTRY: LIBERIA	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?		✓
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators	Overall Assessment (of above) - - - - -	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	Because there has been no queries against us as a company.	
Any other comments.		



EITI Company Validation Form

Country-level		
COMPANY:	COUNTRY:	
Craton Development	Liberia	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?		✓
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked	Because there has been	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	Because there has been no queries against us as a company.	
Any other comments.		





EITI Company Validation Form

Country-level		
COMPANY: <i>Humanebooks Resources</i>	COUNTRY: <i>LIBERIA</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?		✓
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	<i>No public statements made because as private company we are not obliged to make any public comment.</i>	
Any other comments.	<i>1. Inconsistency in communication 2. Good system to limit corruption / financial mismanagement 3. Inconsistency / difficult in reconciling accounts</i>	



EITI Company Validation Form

Country-level		
COMPANY:	COUNTRY:	
<i>KPO Resources Inc.</i>	<i>Liberia</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators	Overall Assessment (of above)	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		

[Signature]
29/05/09



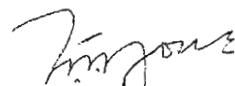
EITI Company Validation Form

Country-level		
COMPANY:	COUNTRY:	
<i>LIBERIAN SOLID CORP.</i>	<i>LIBERIA</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?		
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?		
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?		
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?		
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?		
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		

[Signature]
29/05/09

EITI Company Validation Form

Country-level		
COMPANY: LIBERIA TREE & TRADING Co.	COUNTRY: LIBERIA	
Mark indicators below with a	Yes	No
1. Has the Company made public statements in support of the EITI Process in this country?		✓
2. Has the Company Committed to support and Cooperate with implementation of the Country EITI Work plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and Mous) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organization contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed Timelines?		✓
4. Was the data that was submitted to the organization contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?		✓
5. Has the company responded to queries from the organization contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other Comments.		


 King Jones
 EITI Holder

ANSWERS TO THE QUESTIONS UNDER THE CAPTION
"EITI COMPANY VALIDATION FORM"

The Answer to Question No.1 is No.

EXPLANATION:

At the Establishment of LEITI, LTTC was pre-qualified, but had not taken part in concession bid process.

The Answer to Question No. 2 is Yes.

NO EXPLANATION:

The Answer to Question No. 3 is No.

EXPLANATION:

LTTC is now in the process of submitting to LEITI a complete payment of all taxes paid to GOL as per our letter.

The Answer to Question No. 4 is No.

EXPLANATION:

We are not aware of such data, However, we presumed that our LTA representation on the LEITI committee took note of such.

The Answer to Question No. 5 is Yes.

The Answer to Question No. 5 is Yes.

COMMENT:

Acknowledgment is hereby made of an **Update Report** on payments made to GOL by various Companies..

Trigona
Adm. Manager
LTTC



EITI Company Validation Form

Country-level		
COMPANY:	COUNTRY:	
Liberty Gold & Diamond	Liberia	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?		✓
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked	Because there has been	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	Because there has been no queries against us as a company.	
Any other comments.		



EITI Company Validation Form

Country-level		
COMPANY: Magma Mineral Resources	COUNTRY: Liberia	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?		✓
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators	Overall Assessment (of above)	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	Because there has been no queries against us as a company.	
Any other comments.		



EITI Company Validation Form

Country-level		
COMPANY:	COUNTRY:	
<i>Mansur Rison Iron Ore Ltd</i>	<i>LIBERIA</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators	Overall Assessment (of above)	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		

eddy
29/05/09



EITI Company Validation Form

Country-level		
COMPANY: NOCAL	COUNTRY:	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?		✓
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	The books of NOCAL are currently being audited for the reporting period. The process is on going. However, the figures were confirmed by the reconciler after inspecting our records.	
Any other comments.		



EITI Company Validation Form

Country-level		
COMPANY: Omiejoe Group of Companies	COUNTRY: Liberia	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	x	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	x	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	x	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?		x
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?		x
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators	Overall Assessment (of above)	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	This is a newly established Business and waiting for bidding.	
Any other comments.		



EITI Company Validation Form

Country-level		
COMPANY: ORANTO PETROLEUM	COUNTRY: LIBERIA	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
receipts in accordance with EITI Reporting Templates?		
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		

EITI Company Validation Form

Country-level		
COMPANY: PRECIOUS MINERAL MINING COMPANY (LBS) LTD.	COUNTRY: LIBERIA	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	✓	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators	(of above)	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		

EITI Company Validation Form

Country-level		
COMPANY: <i>T-REX Resources</i>	COUNTRY: <i>Liberia</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	<input checked="" type="checkbox"/>	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	<input checked="" type="checkbox"/>	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	<input checked="" type="checkbox"/>	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	<input checked="" type="checkbox"/>	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?		<input checked="" type="checkbox"/>
	Yes	No
Overall Assessment (of above)		
Narrative opinions:		
If any indicators above are marked 'no', please provide an explanation.	<i>Because there has been</i>	
If any indicators above are marked 'no', please provide an explanation.	<i>Because there has been no queries against us as a company.</i>	
Any other comments.		





EITI Company Validation Form

Country-level		
COMPANY: UNITIMBER CORPORATION	COUNTRY: Liberia	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	<input checked="" type="checkbox"/>	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	<input checked="" type="checkbox"/>	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	<input checked="" type="checkbox"/>	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?	<input checked="" type="checkbox"/>	
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	<input checked="" type="checkbox"/>	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators	Overall Assessment (of above)	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		




EITI Company Validation Form

Country-level		
COMPANY: UNIVERSAL FORESTRY CORP REGINALS INC.	COUNTRY: LIBERIA	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?	✓	
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?	✓	
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?	✓	
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?		✓
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?	✓	
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.	Audit was not possible because of cost and time constraints.	
Any other comments.		



EITI Company Validation Form

Country-level		
COMPANY:	COUNTRY:	
<i>Western Mineral Resources</i>	<i>LIBERIA</i>	
Mark indicators below with a ✓	Yes	No
1. Has the company made public statements in support of the EITI process in this country?		
2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI related directives (e.g. laws and MoUs) and, where appropriate, meeting with stakeholders?		
3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI report as per agreed EITI Reporting Templates and pursuant to agreed timelines?		
4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI report taken from accounts independently audited to international standards?		
5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?		
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators	Overall Assessment (of above)	
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		


 29/05/09

Annex C Key Informants

The table below lists key informants in the validation process with whom the validators used one to one semi-structured interviews to obtain their views. The validators used participant observation of an LEITI Outreach Workshop on April 16th 2009 to obtain the views of Tubman District representatives listed on the following page. The validators used their direct participation in the public forum of LEITI / PWYP's Meeting with Civil Society Organisations on April 22nd 2009 to obtain the views of civil society representatives listed on the final page.

Name	Institution
Emmanuel Blankson	African Aura Resources
Mark Richards	BHP Billiton
Joseph Mathews (MSSG member)	ArcelorMittal Liberia
Marcus Wleh (MSSG member)	ArcelorMittal Liberia
Roosevelt Forh (Suspended MSSG member)	AMLIB
William Cooke	Hummingbird Resources
Jordan Moore	Hummingbird Resources
Fulton Reeves (MSSG member)	NOCAL
William Woods	Unitimber Corp.
John Deah (MSSG member)	Liberian Timber Association
Senes Kamara	Liberian Diamond Dealers Association
Ezzat Eid	City Builders Incorporated
William Renz	Diamond and Gem Trader
John Woods (MSSG member)	Forest Development Authority
Bernard Bropleh	Forest Development Authority
Eugene Shannon (MSSG member)	MLME
John Ballout	Liberian Senate
Cletus Wotorson	Liberian Senate
Gbazongar Finly (MSSG member)	Liberian Senate
Augustine Ngafuan (MSSG member)	Ministry of Finance
O.N. Rogers	Ministry of Finance
Winsley Nanka	General Auditing Commission
James Jensen	General Auditing Commission
Joseph Boakai	Vice President of Liberia
Negbalee Warner (MSSG member)	LEITI Secretariat
Edward Smith (MSSG member)	LEITI Secretariat
Alfred Brunel (MSSG member)	Green Advocates
Martin Kerkula (MSSG member)	PWYP
Zanzan Karwar (MSSG member)	National Traditional Council
Alfred Brunel (MSSG member)	Green Advocates
Martin Kerkula (MSSG member)	PWYP
Zanzan Karwar (MSSG member)	National Traditional Council
Eddie Rich	EITI International
Emmanuel Fiadzo (MSSG member)	World Bank
Dorian Vasse	World Bank
Kristinna Karjailahti (MSSG member)	World Bank
Monique Cooper (MSSG member)	UNDP
Cleophas Torori (MSSG member)	UNDP
Tove Strauss	African Development Bank
Andrew Josiah	Forest Training Institute

**Tubman District Representatives, Tubmanburg City Hall, Bomi County
Participants Attendance List**

ONE-DAY LEITI COMMUNITY OUTREACH & PUBLIC AWARENESS MEETING
 FOR THE DISSEMINATION OF LEITI FIRST REPORT
 THURSDAY, APRIL 16, 2009
 TUBMANBURG CITY, BOMI, LIBERIA

13,550 + 10.05
 25.07
 70.12
 55.07

2,100

Participants Attendance

No.	Name	Organization	Location	Amount received	Signature
1	Kadisa Follenfolley	CH Demer	Bomi City	\$150.00	\$150.00
2	David T. Ross Boss	"	"	\$150.00	[Signature]
3	Ezekiel S. Kim Funday	TDominix	"	150.00	[Signature]
4	Kona Duene wine	LMA	Bomi County	\$150.00	KD
5	Denis M. Weeferleer	CSA	Bom Co.	\$150.00	[Signature]
6	Tamara Fehfichbulles	Women group	Clay	\$150.00	F.F
7	Doretta Co Coleman	MTI	Bomi	\$150	O.C
8	Sheriffa Kone Kamara	MIA	Bomi	\$150.00	S.K
9	Herietta Cole Coleman	Women group	Bomi	\$150.00	N.C
10	David Pe Peal		Bomi	\$150	[Signature]
11	George Ke Kamara	Home	Bomi	\$150	[Signature]
12	Andrew J. Fofan	F.T.I	"	\$150.00	[Signature]
13	David K. Fofan Funday	F.T.I	Bomi	150.00	[Signature]
14	BEN ShepSherman	Citizen	"	150.00	B.S

ONE-DAY LEITI COMEITI COMMUNITY OUTREACH & PUBLIC AWARENESS MEETING
 FOR THE FOR THE DISSEMINATION OF LEITI FIRST REPORT

THURSDAY, APRIL 16, 2009
 TUBMANBURG CITY, BOMI, LIBERIA

1,950 x 10 US

Pa Participants Attendance

No.	Name	Organization	Location	Amount received	Signature
14	Amah S. Konah Sr. Jr.	Elder	Bomi	\$150.00	[Signature]
15	Nusa Kamara	Elder	Bomi	\$150.00	MIC
16	Fadu Bailey	Women's Group	Bomi	\$150	FB
17	Mambu Johnson	LISGIS	Bomi	\$150	[Signature]
18	TOGSA T. Yawso	MIA/BOMI	BOMI	\$150	[Signature]
19	Allen L. Massale/saley	Chief	Tubmanburg	150	[Signature]
20	Tenneh Moore Re	Women's Group	Bomi	\$150	T.M
21	Bendi S. Johnson	WIPNLI	Bomi	180	[Signature]
22	Harwell J. Jee	Teacher	Bomi	150	A. C. Jee
23	Mary B. Varney	B. W.C.	BOMI	150	M.C. V
24	Neh T. Mearsey	Sherry	Tubmanburg	150.00	[Signature]
25	Moses K. Kooko, Sr.	Prophet's Group	T-burg	150.00	M.K.
26	Lansana Kromah	Bechye	Bomi	180.00	L.K.
27	D. Sicker Dennis Morris	FNPPWP	Sponsors	10000 USA	[Signature]

ONE DAY LEITI COMMUNITY OUTREACH & PUBLIC AWARENESS MEETING
 FOR THE DISSEMINATION OF LEITI FIRST REPORT
 THURSDAY, APRIL 16, 2009
 TUBMANBURG CITY, BOMI, LIBERIA

Participants Attendance

No.	Name	Organization	Location	Amount received	Signature
27	Sahr O. K.T. Kandakai	C. t. j. en	Tubmanby	\$150.00	[Signature]
28	Christopher Akon Kyma	MOE	" "	\$150	[Signature]
29	Morris F. J. F. J. J. J.	Local City	"	150.00	[Signature]
30	Alicia TAPWAHWAH	Local City	"	150.00	[Signature]
31	Tony F. F. F. F. F.	Court	"	150.00	[Signature]
32	Laura M. M. M. M.	Court	"	150.00	[Signature]
33	Mary T. S. S. S.	Court	"	150.00	[Signature]
34	Nancy T. P. T. P.	Court	"	160.00	[Signature]
35	Manah John Johnson	Court	"	150.00	[Signature]
36	M. M. M. M. M. M.	Court	"	150.00	[Signature]
37	James D. J. D. D.	Student	"	150.00	[Signature]
38	Victoria M. M. M.	St. Dominic	"	150.00	[Signature]
39	Ortha F. F. F. F.	St. Dominic	"	150.00	[Signature]
40	Ginny M. Campbell	St. Dominic	"	150.00	[Signature]

ONE- DAY LEITI COMMUNITY OUTREACH & PUBLIC AWARENESS MEETING
 FOR THE DISSEMINATION OF LEITI FIRST REPORT
 THURSDAY, APRIL 16, 2009
 TUBMANBURG CITY, BOMI, LIBERIA

1950 470

Participants Attendance

No.	Name	Organization	Location	Amount received	Signature
41	Ibrahim Bm B. Barrie	C. H. Dewey	Bomi	150	[Signature]
42	Sam N'Obear	Gorbla	Bomi	150	[Signature]
43	Bermin B. B. Zinnah	New Road	Bomi	150	[Signature]
44	Walter K. K. Talley	C. H. Dewey	"	150	[Signature]
45	Kamah Ble Blama	C. H. Dewey	"	150	[Signature]
46	Ekon G. ba. hablah	"	"	150	[Signature]
47	Muwan L. L. Bemah	"	"	150	[Signature]
48	Esther Z. Z. Sumo	"	"	150	[Signature]
49	Estina R. R. Nyancy	"	"	150	[Signature]
50	Agasha M. M. Sumo	"	"	150	[Signature]
51	Maima Sheriff	"	"	150	[Signature]
52	Archie Difen	"	"	150	[Signature]
53	Jankuba Ja Dukuly	C. H. Dewey	Bomi	150	[Signature]
54	Zangul Kol. G. Kol. G.	U. H. D. O.	Mon	20000	[Signature]

ONE ONE-DAY LEITI COMMUNITY OUTREACH & PUBLIC AWARENESS MEETING
 FOR THE DISSEMINATION OF LEITI FIRST REPORT
 THURSDAY, APRIL 16, 2009
 TUBMANBURG CITY, BOMI, LIBERIA

3,350.00

Participants Attendance

No.	Nar	Name	Organization	Location	Amount received	Signature
55	Abraham	M. M. Dele	C.H. Dewey	Tubmanburg	150	[Signature]
56	Marie	M. M. Morris	C.H. Dewey	"	150	M.M.M.
57	James	L.L. Davis	C.H. Dewey	"	150.00	[Signature]
58	S. Solo	Bio Butaf	Com. leader	"	150.00	[Signature]
59	Moore	E. F. James	Kondeh	"	150.00	[Signature]
60	Musa	J. P. Group	Nyella Com.	"	150.00	M.P. Group
61	Samuel	Pl. Fockay	Kondeh	"	150.00	[Signature]
62	Aminata	Tie Tiedko	NEWRA	"	150.00	[Signature]
63	Rebecca	Rs. Roun	MFA	"	20.00	K. Rous.
64	J. Chango	Yeh. Shamba	MFA	"	150.00	[Signature]
65	Alfred	B.S. S. Zwinak	Commissioner	Klay Dist.	500.00	[Signature]
66	Boaleai	Du Dukueh	Commissioner	Sueho-Macca	500.00	[Signature]
67	Vargay	Bua Buxoh	Commissioner	Dewien	500.00	[Signature]
68	Siaka	James James	Commissioner	Senjeh District	500.00	J.J.

ONE-DAY LEITI COMMUNITY OUTREACH & PUBLIC AWARENESS MEETING
 FOR THE DISSEMINATION OF LEITI FIRST REPORT
 THURSDAY, APRIL 16, 2009
 TUBMANBURG CITY, BOMI, LIBERIA

215 x 2000

Participants Attendance

No.	Name	Organization	Location	Amount received	Signature
69	Amelia Sheriff Jeff	Sr. Dominic J. Town		150.00	<i>[Signature]</i>
70	Meloshie Bbertsbento	"	"	150.00	<i>[Signature]</i>
71	Charles Taylor PAPA PAPAWE	"	Narmon 2	150.00	<i>[Signature]</i>
72	Sam E. Kang Kangha	"	T. Burg	150.00	<i>[Signature]</i>
73	Samuel Nathaniel Williams	"	B. Burg	150.00	<i>[Signature]</i>
74	FETE KENNER EP	"	B. Burg	150.00	<i>[Signature]</i>
75	Wisdom Bay Baykama	"	T. Burg	150	<i>[Signature]</i>
76	Mavis Kai Kama	"	Town	150	<i>[Signature]</i>
77	PATRICK W Fowl Foweda	"	T. Burg	150	<i>[Signature]</i>
78	A-TATU TAL TALLAH JR.	"	T. Burg	150.00	<i>[Signature]</i>
79	Daves S. S. S. S. S.	"	"	11	<i>[Signature]</i>
80	ANNAH S. JOSEPH	C.H. Dewey	"	11	<i>[Signature]</i>
81	Musa D. D. D. D.	C.H. Dewey	"	150.00	<i>[Signature]</i>
82	Mamusu B. Mon. Mon	A.A. Supt. Office	"	20.00	<i>[Signature]</i>
83	John E. BOORBOON	Church	"	150.00	<i>[Signature]</i>

Civil Society Representatives, Civic Hall, Monrovia
Participants Attendance List

LEITI/PWLEITI/PWYP meeting with Civil Society Organizations

Ver Venue: Monrovia City Hall • Monrovia, Liberia
 V Wednesday, April 22, 2009 at 12:00 Noon

ATTENDANCE

No.	Name	Institution	Telephone#	Email address
1.	Martin F. Kerkular	PWYP/PUL	06574699	Kfahlon@yahoo.com
2.	Helena Jackson-Thoms	Gold & Diamond Union	06-439170	GODIM@ul2800@yahoo.com
3.	Anthony Weal	PWYP/IPC	06367949	ipc@yahoo.com
4.	Laura B. Parker	PWYP/IPC	06699421	ipc.org@yabla.com
5.	Ballah Sando	PWYP/IPC	07784601	ipc.org@yahoo.com
6.	Joday A. Dumei	PWYP/FACE	06648653	face.liberia@yahoo.com
7.	Robert B. Fallah	ERURERFAA	06481583	robertb.fallah@yahoo.com
8.	William M. Nurse	ERURERFAA	06323225	robertb.fallah@yahoo.com
9.	Rev. Jesaybr Watson	GODDIAJUL	06460708	addismin@yabla.com
10.	Tom Jackson	Herterbase	07706669	
11.	D. Henry Smith	UKLSU	077002345	shs605@yahoo.com
12.	Harry A. Gbornean	UKLSU	06579302	artoe38436@yahoo.com
13.	Jacob Jallah	UKLSU	06588329	jac.jal88@yahoo.com
14.	Reuben A. Yeha	IN IN PROFILE	04751825	reuben21@yahoo.com

LEITI/ LEITI/PWYP meeting with Civil Society Organizations
 Venue: Monrovia City Hall • Monrovia, Liberia
 Wednesday, April 22, 2009 at 12:00 Noon

ATTENDANCE

No.	Name		Institution	Telephone#	Email address
15	Calvin Brooks	K	King's FM	077117436	
16	Menuve C. Wallis	Gold & Diamond Women Assoc		06387383	
17	Daniel Hillison	Lily	Liberia Research & Development Agency	06-769-814	linda2ast@qsl.com
18	Kerian N. Pelenah	Liber Hilda	Liberians United to Expose Hidden Weapons (LUEHW)	06-534424	luehw@yahoo.com
19	J. Robt Torbor	L	LUEHW	06407447	luehw@yahoo.com
20	Kim Clarke	F	FACE	06542831	face1998lis@yahoo.com
21	J. Philip Kira	F	FIDL	077314481	teasewom@yahoo.com
22	Philip B. Somah	EI	EDL	06875434	
23	Darlington Pelenah	Prog	Program/News King FM	077711359	—
24	ZAMAA ZERGFEN	PRN	PRESS IMPROF/E	077071013	zimmorze@yahoo.com
22	Joseph D. Kennedy	AA	AACC	06697038	aacc@liberia@gmail.com
23	Althea m. wesseh	Lib	Liberia Research Dev.	06798990	Lirda.
24	Rachel Doemah	FA	FACE Inc	06914513	Face-Liberia@com.yk
25	Momo A Baida	GO	Godimweil	06453242	Godimweil2800

LEITI/PWYP meeting with Civil Society Organizations

Venue: Monrovia City Hall • Monrovia, Liberia

Wednesday, April 22, 2009 at 12:00 Noon

ATTENDANCE

No.	Name	Institution	Telephone#	Email address
26	Franklin King	EFI	05611750	fking3@yahoo
27	Lewellyn E. Brent	EFI	86511929	lewellyn_brent@yahoo
28	OMABO KANARA A	YOUTH - BOMI	06-886-951 04-721-589	okam1971@yahoo.com
29	Mambu A. Seimavule	Rescue Alternatives Liberia	06 5726 83	mambunyafor@yahoo.com
30	Ernel Bioffa Kromoh	RAL	07817987	11
31	Peter G. Young	FACE (M) PWYP	06-82-1978	Face.Liberia@yahoo.com
32	Dennis S. Sude	Tweh Johnsonville/old Rd	06513387	Densus2008@yahoo.com
33	Edi J. SHEPHERD	Diamond Foundation of Liberia	06563794	diamondfoundation@yahoo.com
34	Dei E. Songe	Liberia Democratic Institute	06542513	totasay@yahoo.com
35	Edward Ishangia	Liberia Dem. Inst	077202897	etannuexs@ie@yahoo.com
36	Victoria morlu	LUETHAL	077077395	
37	Lawrence Shepherd	Diamond Foundation	06590096	shepherd292@yahoo.com
38	Evelyn D. McSill	KCDP	06224129	EMCSILL
39	Philberta B. Bannor	KCDP	06818394	

LEITI/PWYTI/PWYP meeting with Civil Society Organizations
 Venue: Monrovia City Hall • Monrovia, Liberia
 W: Wednesday, April 22, 2009 at 12:00 Noon

ATTENDANCE

No.	Name	Institution	Telephone#	Email address
10	James S Roberts	G I G F R HR	06 3131 26	globofffr@yahoo.com
11	J. Othello Gbediel	Rc Radio Advert	06-9774186	-
12	Prince Gwendae	Co Crystal Fan	077-003960	-
13	James Kpendeh	L. LUEHUN	06 846635	Jkpendeh@yahoo.com
16	Abel John Taylor	L. LBS	065540574	tadolphus65@yahoo.com
17	PHILIP A. SANDI	PU PUL	06534216	ritendom@yahoo.com
18	Kris T. Nott	Child Children Develop. Prog.	06558854	kris_nott@yahoo.com
19	PHILIP T. NEMERY	CHELILHELDREN DEVELOP. PROG	06528273	Tapeh Nimeh@yahoo.com
20	James A. Wallace	cececenter wested	06815281	Dense002008@
21	W. Gubnah Greenman	CENKENPIA	077224990	Broad
22	Sam Collins	Truth Fm	06-666094	Samcollins105@yahoo.com
23	Joseph K. Fuley	SCA SCVL	06-52506	scvlb201@yahoo.com
24	Helem Zulu	PRE PRESS	06-47-73-02	helms1175@yahoo.com
25	Allyson Davis	Pu Press/The News	06581076	allysondavis@yahoo.com

LEITI/PVLEITI/PWYP meeting with Civil Society Organizations

Ver Venue: Monrovia City Hall • Monrovia, Liberia
 Wednesday, April 22, 2009 at 12:00 Noon

ATTENDANCE

No.	Name	Institution	Telephone#	Email address
66	Moses V. Koro	SKY FM 107	077099611	mosesv.k@yachoo.com
67	Zargay Kalubah	UDMIL	08814640	zargayk@yachoo.com
68	Spennyay Carbon III	EMERSONS CONCERNS	077217461	emerson@yachoo.com
69	Jeffrey P. Yates	LINSU	06-595027	j.yates2007@yahoo.com
70	Laura M. Astie	ADFT	06-973-464	laura.astie@yahoo.com
71	Clara Akymel	ADFI	"	-
76	D. Saffa Dennis Morris	FIS FDL	077207903	dsaffa@im2002@yahoo.com
77	Dr. P. Marley Thompson Sr.	MCC	06-995-140	dr.marleythompson@yahoo.com
78	Jupiter Freeman	Maryland Youth Assoc.	0770169613	-
79	Alfonso T. Kati	Vision For Tomorrow	06-566520	-
80	Alfred C. Joe	MCC	05649366	-
81	David Doe	SGS GODIMWIL		
82	Emmanuel Nwagbe	MCC	06561088	
83	J. Diana Moore	AG. AGENDA	06-872-346	wjupairth@yahoo.com

LEITI/PWYP meeting with Civil Society Organizations

Venue: Monrovia City Hall • Monrovia, Liberia

Wednesday, April 22, 2009 at 12:00 Noon

ATTENDANCE

No.	Name	Institution	Telephone#	Email address
84	Emmanuel George	Radio Veritas	06672480	uw.camcam.com
85	Mukeh A. FlorFlamo	A GENWA	06492247	Mukehflamo@yahoo.com
86	Dainton D. Payne	Association of Pissabko Females International	077211036	daintonm@yahoo.com
87	Sungayah M. Dieke Dieke	CENTRAL	06518144	sdickson@liberia Transparency .u
88	Thomas Doe Nlah Nlah	CENTRAL	06511142	tnah@liberia Transparency .u
89	Musulina JONESTONES	MCC	06892932	-
90	Joseph Bishiriok	GPAI	07728710	peccinitigilive@yahoo.com
91	Ricardia Den Dennis	ADFT	077010582	dfmgs@yahoo.com
92	Gregory J. Thorne Thornes	Maryland Student Assoc University of Liberia	06789580	gregory292@yahoo.com
93	Justine Eye Eye	MCC	06986942	
94	Abruhim She Sherif	MCC	077266088	
95	Fabrick COLEOKER	UNMIL	06422288	cokep@un.com

