IN THE HONORABLE SUPREME COURT OF THE REPUBLIC OF LIBERIA
SITTING IN ITS MARCH TERM, A.D. 2026

BEFORE HIS HONOR : YAMIE QUIQUI GBEISAY, SR……..…….……CHIEF JUSTICE
BEFORE HER HONOR : JAMESETTA H. WOLOKOLIE…….ASSOCIATE JUSTICE
BEFORE HIS HONOR : YUSSIF D. KABA.……..…..…ASSOCIATE JUSTICE
BEFORE HER HONOR : CEAINEH D. CLINTON-JOHNSON.....ASSOCIATE JUSTICE
BEFORE HIS HONOR : BOAKAI N. KANNEH……...….....ASSOCIATE JUSTICE

Enree Bee Neeplo of the City of Monrovia, Republic of Liberia……..……. Appellant	)	
Versus	)	Appeal
Republic of Liberia by and thru the Liberia Anti-Corruption Commission (LACC) ……...…… Appellee	)	
GROWING OUT OF THE CASE:	)	
Republic of Liberia by and thru the Liberia Anti-Corruption Commission (LACC) ……..…….…… Appellee	)	
Versus	)	Crimes: Economic Sabotage (Theft/ Illegal Disbursement & Expenditure of Public Money; Misused of Public Money, Property or Records); Forgery & Counterfeiting; Misapplication of Entrusted Property; Speculation or Wagering on Official Action or Information; Criminal Conspiracy
Miatta K. K. Cojolo, former Executive Director, Enree Bee Neeplo, former Program Manager, FPAL, Ernest Vobah, former Finance and Administrative Manager, PPAL, Williams Gibson, former HR Officer, Peter Collins, Board Vice Chairperson, PPAL ……..…...Defendants	)	

Heard: January 12, 2026 Decided: August 27, 2026

MR. JUSTICE KANNEH DELIVERED THE OPINION OF THE COURT

This appeal arises from the appellant's conviction following a bench trial on charges stemming from an investigation conducted by the Liberia Anti-Corruption Commission (LACC) into the financial and procurement activities of the Planned Parenthood Association of Liberia (PPAL). The investigation was initiated after a forensic audit covering the period January 1, 2013 through December 31, 2018 revealed alleged procurement irregularities, unauthorized expenditures, and misuse of donor funds. Following a bench trial, the appellant was convicted, from which judgment she appealed to this Court.

The certified records before us reveal that on December 14, 2023, the Republic of Liberia, by and through the Liberia Anti-Corruption Commission (LACC), indicted the appellant, Enree Bee Neeplo, former Program Manager of the Planned Parenthood Association of Liberia (PPAL), before the First Judicial Circuit Court, Criminal Assizes "A", Montserrado County, sitting in its November Term, A.D.

2023, together with several former officers of PPAL, for offenses arising out of a forensic audit of PPAL's financial and procurement activities conducted for the period January 1, 2013 through December 31, 2018.

The investigation giving rise to this prosecution originated from a complaint submitted on October 21, 2021, to the Liberia Anti-Corruption Commission (LACC) by the Advocacy and Legal Advice Center (ALAC) of the Center for Transparency and Accountability in Liberia (CENTAL). The complaint alleged financial improprieties, procurement irregularities, conflicts of interest, and the misuse of funds within the Planned Parenthood Association of Liberia (PPAL). These allegations were predicated upon a forensic audit conducted by Parker and Company, LLC, covering PPAL's financial and procurement activities for the period January 1, 2013 through December 31, 2018.

The forensic audit identified several transactions that, in the opinion of the auditors, reflected significant departures from established procurement procedures and donor funding requirements. Following receipt of the audit report, the PPAL Board of Directors constituted a Steering Committee to review the audit findings. Upon completing its review, the Committee substantially affirmed the findings and recommended that the alleged financial irregularities be referred to the Liberia Anti-Corruption Commission for investigation. Thereafter, the LACC commenced an independent investigation into the management and expenditure of funds administered by PPAL.

The ensuing investigation focused principally upon several categories of transactions, including the establishment and engagement of PEWETTA Security Services; the procurement of a Ford Everest vehicle using funds from the BMZ donor-funded project; payments relating to the acquisition of laptop computers; the award of a catering services contract to JND Catering Services; and other procurement transactions allegedly involving conflicts of interest or violations of applicable procurement procedures. The investigation further examined whether restricted donor funds and other resources entrusted to PPAL had been expended for purposes inconsistent with donor agreements, institutional procurement policies, and applicable Liberian law.

Based upon the evidence gathered during its investigation, the LACC secured an indictment charging the appellant and several former officers and employees of

PPAL with Economic Sabotage, including Theft and/or Illegal Disbursement and Expenditure of Public Money, Misuse of Public Money, Property or Records, Forgery and Counterfeiting, Misapplication of Entrusted Property, Speculation or Wagering on Official Action or Information, and Criminal Conspiracy. The indictment alleged that the appellant, while serving as Program Manager of PPAL, participated in procurement decisions and financial transactions involving donor funds and institutional resources in violation of the Penal Law and the Public Procurement and Concessions Act.

Upon service of the indictment, the appellant filed motions seeking dismissal of the indictment and severance from her co-defendants. The trial court denied the motion to dismiss but, following proceedings before the Justice in Chambers and pursuant to a stipulation entered into by the parties, granted the appellant's motion for severance. After the remaining defendants were tried separately, the appellant elected to waive her constitutional right to trial by jury and requested that the matter be heard by the trial judge sitting as the trier of fact. The request was granted without objection, whereupon the parties proceeded to trial and presented both testimonial and documentary evidence in support of their respective cases.

After the parties presented evidence, the trial judge found the appellant guilty of the charged offenses and ordered the appellant to pay Two Hundred Thousand Seven Hundred Sixty-Five United States Dollars (US$200,765.00) in restitution, and fined US$300.00. We quote herein the said ruling of the court:

"COURT'S FINAL VERDICT/JUDGMENT

> The basic Issue for the determination of the Case before the First Judicial Circuit, Criminal Court "C", Montserrado County. Republic of Liberia, is "whether or not the prosecution established a prima facie case against Defendant Enree B. Neeplo beyond a reasonable doubt to draw a logical conclusion that she is GUILTY of the alleged Multiple Crimes herein above mentioned and laid down in the Indictment to warrant her conviction for the said crimes?"
>
> The Answer to the above-mentioned Issue is an emphatic YES.
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> The prosecution established and proved that the Defendant, Enree B. Neeplo, former Program Manager, Planned Parenthood Association of Liberia (PPAL), undergoing prosecution alone before the Criminal Court "C" and the other former top senior staff of the then Management Team of the Planned Parenthood Association of Liberia (PPAL), formerly known as Family Planning Association of Liberia (FPAL), herein above named and

also laid down in the Indictment organized, founded, formed, owned, registered and operated the PEWETTA Security Services Incorporated to provide Security Services for PPAL. The Director of PEWETTA was Sando T. M. Barclay.

Furthermore, the prosecution established and proved that the aforesaid former staff of the top Management Team of PPAL, including Defendant Enree B. Neeplo allegedly breached the terms and conditions of the German BMZ-Liberia Project Restricted Funding Agreement sponsored by the International Planned Parenthood Federation (IPPF).

The former staff of the top management team of PPAL, including Defendant Neeplo allegedly withdrew the amount of US$38,800.00 from the BMZ-Liberia Project Account at the Liberian Bank for Development and Investment (LBDI) bearing Account Number 002-USD-2122-306-3401; and allegedly purchased a White Ford Everest SUV Vehicle bearing VIN #MNCLS4D10BW321364 on March 28, 2013 from the Prestige Motor Corporation in Monrovia in the name of the said Institution.

The said former staff of the top management team of PPAL allegedly changed the Registration Documents of the said vehicle and registered same in the name of co-defendant Miatta K. K. Cojolo, former Executive Director of PPAL, to the detriment and disadvantage of PPAL. The prosecution also established and proved that defendant Enree B. Neeplo was a Statutory Member of the Procurement Committee of PPAL. The Defendant awarded a contract to her former fiancé, Victor Shadrich Neeplo, Agent of Info Tech Fastrack, LLC in Liberia, for the purchase of ten (10) pieces of laptops allegedly valued US$12,940.00. She later became the Chairperson of the Procurement Committee.

The quotation for the laptops dated March 19, 2013. The name of Defendant Enree B. Neeplo was mentioned on the said quotation. The defendant disbursed US$4,370.00 to Victor S. Neeplo on March 26, 2013 constituting Thirty-Five percent (35%) of the said US$12,490.00. It was on the same March 26, 2013 that the defendant made requisition for US$38,800.00 for the renovation of the Youth Centers across the country which were never renovated. The defendant then disbursed the balance US$8,120.00 to Victor S. Neeplo on April 15, 2013; after Defendant Enree B. Neeplo and the said Victor S. Neeplo got legally married on March 15, 2014 as husband and wife.

The prosecution further established and proved that the said former staff of the top management team of PPAL, including Defendant Enree B. Neeplo awarded a catering services contract to the mother of the defendant, Josephine Harris, alias Josephine Violet Harris, and allegedly disbursed the amount of US$2,800.00 to Madam Harris.

Moreover, the prosecution having outlined the Theory of the Prosecution’s Case, the prosecution produced and qualified four (4) regular witnesses, namely: Sambeth O. Davies, Senior

Investigator, Liberia Anti-Corruption Commission (LACC), Regina Hodges, Officer-In-Charge, PPAL, Dr. Lyndon G. Mabande, President, PPAL, and Chairman, Executive Committee, PPAL, and R. Richard Montgomery, Audit Manager, Parker and Company, LLC.

The Testimonies of the said Four (4) Witnesses for the State were corroborated that indeed Defendant Neeplo and the other former Staff of the Top Management Team of PPAL did do and commit the alleged Multiple Crimes herein above mentioned and laid down in the Indictment.

The Final Investigation Report into the Allegations of Corruption at the Planned Parenthood Association of Liberia (PPAL) stated that the Liberia Anti-Corruption Commission (LACC) received a Complaint on October 21, 2021 from the Advocacy and Legal Advice Center (ALAC) of the Center of Transparency and Accountability in Liberia (CENTAL) over the signature of its Executive Director, Anderson D. Miamen.

The Complaint grew out of a comprehensive Forensic Audit Report dated February 23, 2021 which covered the activities of PPAL. The Audit was conducted by the Parker and Company, LLC from January 1, 2013 to December 31, 2018. Accordingly, the Body of Commissioners of the LACC authorized an investigation into the allegations.

The investigation revealed unethical conduct on the part of Defendant Enree B. Neeplo and the other former Staff of the Top Management Team of PPAL; such as abuse of power, conflict of interest, wrongful procurement procedures and off-budget spending.

The Final Investigation Report of the LACC culminated into the drawing up of the Indictment against Defendant Enree B. Neeplo and the other Co-Defendants hereinabove mentioned and named in the Indictment who were found Guilty by the Trial Jury of Criminal Court "C" in the first Trial from which Defendant Neeplo was severed, in keeping with her Motion for Severance.

The Indictment substantially alleged that Defendant Enree B. Neeplo and the other Co-Defendants connived, conspired and colluded and criminally formed the PEWETTA Security Services Incorporated and allegedly disbursed the amount of US$96,875.00 to PEWETTA and themselves; purchased a White Ford Everest SUV Jeep on March 28, 2013 from the Prestige Motor Corporation in Monrovia for US$38,800.00, contrary to the BMZ-Liberia Project Restricted Funding Agreement.

The Indictment also alleged that Defendant Neeplo and the other Co-Defendants awarded a contract to the Husband of the Defendant, Victor S. Neeplo, for the purchase of Ten (10) Laptops in America for US$12,490.00; and also awarded a Catering Services contract to the mother of Defendant Neeplo, Josephine Harris, alias Josephine Violet Harris, in consideration of US$2,800.00.

At this stage, the Prosecution rested with the production of both Oral and Documentary Evidence. The Prosecution admitted into Evidence P/1-In-Bulk, P/2-In-Bulk, P/3-In-Bulk, P/4-In-Bulk, P/5-In-Bulk and P/8-In-Bulk. There are no Court's marked P/6 and P/7, because the said Instruments were already marked in the first Trial of the Case.

The said Instruments were testified to, identified, recognized, marked by Court respectively and confirmed by the Witnesses for the State and the Court. They were submitted to the Jury De Facto to determine their weight and credibility and to give unto them the probative value that they deserved. The Prosecution then rested with the production of both Oral and Documentary Evidence and gave notice to the Court to produce Rebuttal Witnesses. PLEASE SEE SHEETS SEVEN (7) AND EIGHT (8), 25TH DAY'S JURY SITTING, MARCH 11, 2025, FEBRUARY TERM OF COURT, A. D. 2025.

On the other hand, the Defense outlined the Theory of the Defendant's Case before the Court. The Defense produced and qualified Four (4) Regular Witnesses, namely: Defendant Enree B. Neeplo, former Program Manager, Planned Parenthood Association of Liberia (PPAL), and present Program Officer, United Nations Development Program (UNDP), Josephine Violet Harris, Proprietress, JND Catering Services, Albert O. Harris, Assistant Professor of Demography, University of Liberia, and Christopher L. Holt, Administrator, Intestate Estate of the Late George Franklin Holt.

The Defense also subpoenaed Three (3) Witnesses, namely: Counsellor Peter Y. Kerkulah of the Jones and Jones Law Firm, the Management of the Liberia Business Registry (LBR) and Management of PPAL.

The First Witness for the Defense was Defendant Enree B. Neeplo. Defendant Neeplo defended her NOT Guilty Plea and denied all and singular the allegations and averments contained and laid down in the Indictment.

However, Defendant Neeplo admitted that Josephine Violet Harris is her mother and Victor S. Neeplo is her Husband. Witness Josephine Violet Harris also admitted that Defendant Enree B. Neeplo is her daughter.

Defense's Third and Fourth Witnesses, Albert O. Harris, and Christopher L. Holt, do not have knowledge of the Case before the Court. The Testimonies of Witnesses Harris and Holt did not touch the facts and circumstances of the Case.

Defense's Fifth Witness, Peter Y. Kerkulah, interposed Legal representations on behalf of the Defendant before the Liberia Anti-Corruption Commission (LACC). According to Witness Kerkulah, he addressed a communication to the Liberia Anti-Corruption Commission (LACC) and requested for Continuance. Witness Kerkulah did not follow up the Case, until the LACC concluded its investigation of the Case; and the Defendant and the

other Co-Defendants were indicted by the Grand Jury of Montserrado County, Republic of Liberia, for the alleged Multiple Crimes herein above mentioned and contained in the Indictment. PLEASE SEE P/5-IN-BULK.

The Defense Sixth Witness, the Liberia Business Registry (LBR), did not send a Representative to testify before the court. The LBR addressed a communication to Court dated April 4, 2025 over the signature of Lawrence Karnley, Acting Registrar General, and in obedience to the Writ of Subpoena Duces Tecum and Ad Testificandum issues and served on the institution. The LBR informed the court that upon diligent search and combining of its system, it resolved that the Info Tech Fastrack Company of which Defendant Neeplo's Husband is an Agent in Liberia is not registered with the Liberia Business Registry (LBR).

The Management of PPAL, Defense's Seventh Witness, was represented by its Officer-In-Charge, Regina Hodges, who also served as Prosecution's Second Witness. Witness Regina Hodges produced Books and testified to them. The Instruments were marked by the Court as D/12-In-Bulk, D/13-In-Bulk, D/14-In-Bulk, D/15-In-Bulk and D/16-In-Bulk. They were confirmed by the Witness and the Court. PLEASE SEE SHEET FOUR (4), 48TH DAY'S JURY SITTING, APRIL 9, 2025, FEBRUARY TERM OF COURT, A. D. 2025.

At this juncture, the Defense rested with the production of both Oral and Documentary Evidence. The Defense admitted into Evidence D/1-In-Bulk, up to and including D/16-In-Bulk. The said Instruments were testified to, identified, recognized, marked by Court respectively and confirmed by the Witnesses for the Defense and the Court. They were submitted to the Jury De Facto to determine their weight and credibility and to give unto them the probative value that they deserved. PLEASE SEE SHEET FOUR (4), 49TH DAY'S JURY SITTING, THURSDAY, APRIL 10, 2025, FEBRUARY TERM OF COURT, A. D. 2025.

In addition, the Prosecution produced and qualified Two (2) Rebuttal Witnesses; consistent with the several notices given to the Court to that effect. They are namely: Dr. Lyndon G. Mabande and Regina Hodges.

The First Rebuttal Witness for the Prosecution was Dr. Lyndon G. Mabande. Rebuttal Witness Mabande testified before the Court and confirmed and reconfirmed that Josephine Harris, alias Josephine Violet Harris, is the mother of Defendant Enree Muku Bee Neeplo; and the Defendant is a daughter of Josephine Harris, alias Josephine Violet Harris. He also testified before the Court that the Defendant asked him to prevail upon the Management of PPAL to pay the arrears PPAL owed her mother. It is interesting to note that Defendant Neeplo resigned from PPAL on May 18, 2018, when the Forensic Audit was in progress. She got employment with the UNDP in April, 2019.

Witness Mabande said that Defendant Neeplo and the other Co-Defendants violated the Conflict-of-Interest Standard of the International Planned Parenthood Federation (IPPF), the Parent Organization of PPAL. PLEASE SEE P/6-IN-BULK.

The Conflict-of-Interest Standard of PPAL is defined as an "interest that might affect or appear to affect the judgment or conduct of an individual associated with the Association." PLEASE SEE THE REBUTTAL EVIDENCE OF WITNESS MABANDE, SHEET FIVE (5) – SHEET NINE (9), 52ND DAY'S JURY SITTING, MONDAY, APRIL 14, 2025, FEBRUARY TERM OF COURT, A. D. 2025.

Generally, "Conflict of Interest occurs when an individual's personal interests – family, friendships, financial or social factors compromise his or her judgment, decisions, or actions in the work place." INTERNET DICTIONARY DEFINITION.

The Second and Final Rebuttal Witness for the Prosecution was Regina Hodges. Rebuttal Witness Regina Hodges testified before the Court and confirmed and reconfirmed that the Defendant was part and parcel of the Procurement of the Ford Everest SUV Vehicle.

Prosecution's Second Regular Witness, Regina Hodges, who served as Prosecution's Second Rebuttal Witness and Defense's Seventh (7th) Witness testified before the Court as follows to wit: "PEWETTA was providing security services 24 hours and little did I know about the ownership, the agreement reached until after the forensic audit report that revealed (revealed) that PEWETTA was owned by Madam Cojolo, Enree Neeplo, Program Manager, Ernest Voldkpah (Vobah), Finance Manager, William Gibson, the Human Resource and Governance Officer, and Peter Collins a Board Member." PLEASE SEE SHEET FOUR (4), 13TH DAY'S JURY SITTING, TUESDAY, FEBRUARY 25, 2025, FEBRUARY TERM OF COURT, A. D. 2025.

In conclusion, the Articles of Incorporation of PEWETTA were filed with the Liberia Business Registry on November 22, 2013. The initial contract entered into between PEWETTA and PPAL had a duration from September 1, 2013, up to and including August 31, 2014. The Management of PPAL intended to have extended the contract to 2017, 2018 and 2019; but that intention did not materialize, because of the conduct of the Forensic Audit.

The Evidence adduced that prior to the establishment of the PEWETTA Security Services Incorporated by Defendant Neeplo and the other Co-Defendants herein above mentioned, the Management of PPAL had a Security contract with Maude Security Guard Service commencing from January 1, 2012.

Witness Regina Hodges also testified before the Court thus:
"I was asked by Enree Neeplo to go along with her and Ernest Voldkpah (Vobah) the finance manager in my capacity as the clinic head to identify ambulance under that project. I went along

with them to the Toyota Garage and identified an ambulance for the project.”

On our way back to town, we stop (ped) at the Prestige Motor. Enree and Ernest identified a ford Everest Jeep as one of the cars to be bought for/under the project. I then asked Enree, what are we doing with ford Everest under this project, because the project is basically will be implemented outside the city and she Enree told me that we are getting this Jeep for the ED under the BMZ project. That's how they bought the ford Everest for Madam Cojolo the ED then." PLEASE SEE SHEETS FOUR (4) AND FIVE (5), 13TH DAY'S JURY SITTING, FEBRUARY 25, 2025, FEBRUARY TERM OF COURT, A. D. 2025.

The BMZ-Liberia Project was intended to promote integrated sexual reproductive health and HIV services for Girls at risks and persons with disabilities in Liberia. SECTION 11 of the BMZ-Liberia Project Restricted Funding Agreement captioned "PURPOSE OF THE GRANT" states that the "Grantee may not use the funds for any other purpose unless written permission has been received from the International Planned Parenthood Federation (IPPF)." The BMZ-Liberia Project authorized the purchase of only Two (2) Vehicles: the Ambulance and Utility Pick-Up. The Project did not authorize the purchase of the Ford Everest SUV Vehicle. PLEASE SEE D/6-IN-BULK AND P/4-IN-BULK.

Witness Regina Hodges further testified before the Court as follows to wit: "I was not member of the procurement committee, but generally in our meeting, we were told that Mr. Neeplo was traveling to America and he was given money to purchase 10 laptops for the project." PLEASE SEE SHEET SIX (6), 13TH DAY'S JURY SITTING, TUESDAY, FEBRUARY 25, 2025, FEBRUARY TERM OF COURT, A. D. 2025.

Out of the Ten (10) Laptops that were allegedly purchased, only One (1) Laptop was found in the Assets Registry of PPAL, according to the Forensic Audit Report.

The comprehensive Forensic Audit Report conducted by the Parker and Company, LLC on the financial transactions, activities and source documents of PPAL, covered the period January 1, 2013 to December 31, 2018 revealed that PPAL sustained a net Loss of US$4,367,786.19, inclusive of the Subsidies of the Government of Liberia in the tone of US$92,375.94 and LD$19,348,864.22.

Also inclusive of the said US$4,367,786.94 are Funds donated by the United Nations Population Fund (UNFPA), United Nations Women, United States Agency for International Development (USAID) and the Japanese Organization for International Cooperation in Family Planning (JOICFP). The JOICFP donated Bicycles and other assorted Items to PPAL to be given to persons with disabilities in Liberia free; but that was not done. The Bicycles and other Items were sold by the said Management.

UNFPA is the United Nation's leading sexual and reproductive health Agency.

The Forensic Audit Report also revealed the following: "During our project site visit for project expenditure verification, we noticed that no renovation was done on any of the Youth Centers anywhere like in Fish Town, River Gee County, Zwedru, Grand Gedeh County, Ganta, Nimba County, Gbarnga, Bong County, Kakata, Margibi County, Voinjama, Lofa County, Buchanan, Grand Bassa County, and Robertsport, Grand Cape Mount County." The comprehensive Forensic Audit Report was submitted to PPAL on February 23, 2021. PLEASE SEE P/9-IN-BULK.

The Birth Certificate and Marriage Certificate of Defendant Enree B. Neeplo are in Evidence. The Defense of the Defendant that she recused herself from the Catering Services contract awarded to her mother is irrelevant, immaterial to the Case and cannot hold.

Also, the Defense of Defendant Neeplo that at the time her Husband Victor S. Neeplo was awarded the contract for the purchase of the Ten (10) Laptops, they were not Husband and Wife is also irrelevant, immaterial to the Case and cannot hold.

Therefore, D/1-In-Bulk, up to and including D/16-In-Bulk are irrelevant and immaterial to the Case and cannot hold. D/13-In-Bulk dated February 21, 2011; while D/14-In-Bulk dated February 21, 2012, D/15-In-Bulk dated February 15, 2013 and D/16-In-Bulk dated February, 2013. The said Instruments are hereby overruled.

ECONOMIC SABOTAGE:
“A person is guilty of a First Degree Felony, if he: (a) Knowingly steals, takes, purloins, or converts to his own use and benefit or the use of another; or without authority, sells, conveys or disposes of any record, voucher, money or thing of value of the Government of Liberia or any Ministry, or agency thereof, or public corporation, or any property made or being made under contract for the Government of Liberia or any agency thereof or public corporation...”

“A person is guilty of a First-Degree Felony, if he: (a) Knowingly fails to render his account or accounts for public money or property as provided by Law, said person being an officer, employee or agent of the Government of Liberia or of any Ministry or agency thereof or public corporation, having received public money which he is not authorized to retain as salary, pay or emolument. PLEASE SEE CHAPTER 15, SUBCHAPTER F, SECTION 15.81 (a), (b) &(c), SECTION 15.82, NEW PENAL LAW OF LIBERIA, TITLE 26, LIBERIAN CODE OF LAWS REVISED. SEE ALSO 4CLT, TITLE 26, SECTION 15.70 (a) &(b); IBID: SECTION 15.56, SECTION 12.72 AND SECTION 10.4.”

The Court is convinced about the requisition made by the Defendant on March 26, 2013 for the purchase of the Ambulance and Utility Pick-Up for US$38,800.00 under the BMZ-Liberia Project. According to the Evidence adduced, the Ambulance and Utility Pick-Up were purchased by the Defendant.

However, the Court is not convinced about the requisition made by the Defendant on March 26, 2013 for the disbursement of US$38,800.00 for the renovation of Fifteen (15) Youth Centers across the Country to include Seven (7) new Youth Centers and Eight (8) existing Youth Centers across Twelve (12) Counties out of the Fifteen (15) Counties in Liberia.

Page 59 of the comprehensive Forensic Audit Report revealed that "during our project site visit expenditure verification, we noticed that no renovation was done on any of the Youth Centers anywhere...." PLEASE SEE P/9-IN-BULK.

The Court took Judicial Notice of Payment Voucher dated June 1, 2017 for the Lunch for NARDA Meeting bearing Check Number 00093695 for 11,000.00 which currency is not specified. But, Receipt Number 0110 on the same Check Number carried US$11,000.00 and the said Receipt has no date which is the payment for Catering Services provided by the JND Catering Services on June 1, 2017 for the said NARDA Lunch Meeting. The Requesting Officer was Regina R. Freeman and also signed by the Executive Director and the Finance and Administrative Manager on June 2, 2017.

In fact, the signature written as "J. Harris" for the Recipient of the said US$11,000.00 varied and discrepant, as if someone else wrote the "J. Harris" on behalf of Josephine Harris, alias Josephine Violet Harris, Mother of the Defendant. PLEASE SEE P/3-IN-BULK.

Therefore, in the mind of the Court, the Defendant is obligated to account for both the US$38,800.00 for the renovation of the Youth Centers and the US$11,000.00 for the NARDA Meeting.

Defendant Neeplo admitted that Josephine Harris, alias Josephine Violet Harris is her mother. She admitted that Victor Shadrich Neeplo is her Husband. The Defendant admitted that PEWETTA provided Security services for PPAL. She also admitted that the Ford Everest SUV Vehicle was procured for the use of the Executive Director, Miatta K. K. Cojolo. Under our Laws, admissions made by a party or his agent are deemed admissible. PLEASE SEE SECTIONS 25.8 (1), 25.4, 25.5 (1) AND 25.6 (1), 1LLR. ALSO SEE 5LLR, PAGE 381, SYL. 2, 40 LLR, PAGE 659 SYL. 2, 15LLR, PAGE 149, SYL 8 AND 14 LLR, PAGE 524 SYL. 3.

Finally, the court has resolved for Defendant Neeplo to make restitution of the following amounts of money: 1. PEWETTA = US$96,875.00 2. FORD EVEREST SUV CAR = US$38,800.00 3. LAPTOPS = US$12,490.00 4. JND CATERING SERVICES = US$2,800.00 5. YOUTH CENTERS = US$38,800.00 AND 6.

NARDA MEETING = US$11,000.00. The Grand Total is US$200,765.00.

WHEREFORE AND IN VIEW OF THE FOREGOING AND THE LAWS CONTROLLING, it is a consider opinion of the First Judicial Circuit Criminal Court "C" Montserrado County, Republic of Liberia, that the Defendant Enree B. Neeplo is hereby adjudged Guilty as allegedly charged. Defendant Enree B. Neeplo is adjudged Guilty for the aforesaid alleged multiple offenses herein above mentioned and lay down in the Indictment to include Economic Sabotage (Theft and or Illegal Disbursement & Expenditure of Public Money) & Misused of Public Money, (Property or Record), Forgery and Counterfeiting, Misapplication of Entrusted Property, Speculation or Wagering on Official Action or Information and Criminal Conspiracy.

The Defendant is hereby ordered t make restitution of the total amount of US$200,765.00 and fined the amount of US$300.00 to be deposited into Government Revenue.

The Clerk of Court is hereby ordered to address a communication to the Probation Services Department of the Ministry of Justice to conduct Presentencing Investigation about Defendant Enree B. Neeplo; whether or not she is a First-Time Offender or Habitual Offender and the Report be submitted to the Criminal Court "C" on or before May 5, 2025. AND IT IS HERBY so ordered.

GIVEN UNDER MY HANDS AND SEAL OF COURT THIS 25TH DAY OF APRIL A.D. 2025

Signed:
A. Blamo Dixon
Resident Circuit Judge
CRIMINAL COURT "C" "

Aggrieved by the trial court's final judgment, the appellant duly excepted, announced an appeal to this Court, and filed a thirty (30)-count Bill of Exceptions assigning numerous errors allegedly committed by the trial judge during the proceedings. Upon review of the Bill of Exceptions, we observe that several assignments raise overlapping or substantially identical issues. It is well settled that this Court need only address those issues that are dispositive of the controversy and necessary to the determination of the appeal. *Olivia Newton v. Augustus D. Kormah, Supreme Court Opinion, October Term, A.D. 2022.* Accordingly, we consolidate the appellant's assignments of error into the principal issues presented for appellate review.

The appellant principally contends that the trial court erred in three respects. First, she argues that the prosecution was barred by the applicable statute of

limitations because several of the charged offenses allegedly occurred between 2013 and 2015, whereas the indictment was not returned until December 2023. Second, she contends that her constitutional right to due process was violated by the State's alleged failure to provide, during the investigative stage, the forensic audit report and related documentary materials upon which the prosecution relied. Third, she argues that the evidence adduced at trial was insufficient, as a matter of law, to establish beyond a reasonable doubt the essential elements of the offenses for which she was convicted.

After a careful review of the certified record, the arguments of counsel, the applicable statutory provisions, and the controlling precedents of this Court, we conclude that the disposition of this appeal turns upon the following issues:

1. Whether or not the prosecution of the appellant was barred by the applicable statute of limitations?

2. Whether or not the appellant was denied her constitutional right to due process by the State's alleged failure to disclose the forensic audit report and related investigative materials? And

3. Whether or not the prosecution established beyond a reasonable doubt the appellant's guilt of the offenses for which she was convicted?

We shall address these issues in the order presented.

Before addressing the issues presented, we reiterate the settled principle that, on appeal in criminal cases, this Court reviews questions of law de novo, while findings of fact made by the trial court will not be disturbed where they are supported by competent evidence contained in the certified record. The prosecution bears the burden of proving every essential element of a criminal offense beyond a reasonable doubt, and a conviction may be sustained only where the evidence satisfies that constitutional standard. Conversely, the appellant bears the burden of demonstrating reversible error affecting a substantial right. Guided by these principles, we proceed to consider the issues presented.

The appellant first contends that the prosecution was barred by the applicable statute of limitations. After carefully considering the certified record, the arguments of the

parties, and the governing provisions of the Criminal Procedure Law, we find no merit in this contention and therefore answer the issue in the negative.

The appellant argued that the transactions forming the basis of the indictment occurred principally between 2013 and 2015 and that the indictment, returned in December 2023, was therefore outside the statutory limitation periods prescribed by Chapter 4 of the Criminal Procedure Law, Title 2, Liberian Code of Laws Revised. She further submits that several of the offenses charged are misdemeanors of the first degree and, consequently, were required to be prosecuted within three years after their commission. According to the appellant, the prosecution was therefore time-barred.

The appellee, however, maintains that the prosecution was timely commenced because the alleged misconduct remained concealed and was not discovered until completion of the forensic audit conducted by Parker and Company, LLC. The appellee argued that the offenses involved fiduciary obligations, procurement irregularities, and the misuse of entrusted funds, thereby bringing the prosecution within the statutory exceptions contained in Sections 4.3 and 4.4 of the Criminal Procedure Law.

The sole question presented is whether, under Chapter 4 of the Criminal Procedure Law, the indictment was returned within the period authorized by law. Resolution of this issue requires an examination of both the general limitation provisions and the statutory exceptions governing offenses involving fraud, fiduciary misconduct, and misconduct in office.

The starting point of our inquiry is Chapter 4 of the Criminal Procedure Law, Title 2, Liberian Code of Laws Revised, governing limitation of criminal prosecutions. Section 4.2 provides general limitation periods for criminal offenses, while Sections 4.3 and 4.4 establish exceptions applicable to offenses involving fraud, breach of fiduciary duty, and misconduct in office. We quote herein verbatim the said provisions.

> "§ 4.2. Non-capital offenses.
> Except as provided in section 4.3 and section 4.4 of this chapter, prosecution for any non-capital offense shall be subject to the following periods of limitation:
>
> (a) A prosecution for a felony must be commenced within five years after it is committed;

(b) A prosecution for a misdemeanor must be commenced within three years after it is committed;
(c) A prosecution for any other offense, violation or infraction must be commenced within one year after it is committed unless the statute creating the offense, violation or infraction otherwise provides.

§ 4.3. Fraud; breach of fiduciary obligation.
Prosecution for an offense, a material element of which is either fraud or a breach of fiduciary obligation, may be commenced, even though the period provided in section 4.2 has expired, within two years after the discovery of the offense by the injured person or his legal representative; but in no case shall this provision extend the period of limitation otherwise applicable by more than five years.

§ 4.4. Misconduct by public official or employee.
Prosecution for an offense based on misconduct in office by a public official or employee may be commenced, even though the period provided in section 4.2 has expired, at any time while the defendant is in public office or employment or within two years thereafter; but in no case shall this provision extend the period of limitation otherwise applicable by more than five years."

The relevant portions of the statute provide that where fraud or breach of fiduciary obligation is a material element of an offense, prosecution may be commenced within two (2) years after discovery of the offense, notwithstanding the ordinary limitation period. The law further provides that prosecution for misconduct in office may be instituted at any time during the defendant's tenure in office or within two years thereafter.

These statutory exceptions reflect the Legislature's recognition that offenses involving fraud, breaches of fiduciary duty, financial misconduct, and the misuse of entrusted property frequently remain concealed until discovered through audits, investigations, or other financial reviews. Accordingly, the Legislature provided discovery-based extensions to the ordinary limitation periods in order to prevent the concealment of such offenses from defeating legitimate criminal prosecutions.

The certified records before us reveal that the allegations against the appellant were uncovered through a forensic audit commissioned to examine the financial and procurement activities of the Planned Parenthood Association of Liberia (PPAL) for the period January 1, 2013 through December 31, 2018. The audit identified a number of transactions involving restricted donor funds, procurement decisions, related-party transactions, and expenditures that were allegedly inconsistent with approved project purposes. The audit findings were thereafter transmitted to the

Liberia Anti-Corruption Commission, which conducted its own investigation and subsequently recommended criminal prosecution. It was only after these investigative processes were completed that the indictment was returned against the appellant and her co-defendants.

Consequently, the record does not support the appellant's characterization of this matter as a stale prosecution based upon long-forgotten events. To the contrary, the evidence demonstrates that the alleged misconduct remained undiscovered until exposed through forensic review and investigative scrutiny. The prosecution was therefore commenced following discovery of the alleged wrongdoing and not after an unreasonable or unexplained delay by the State.

The interpretation of the Criminal Procedure Law, Title 2, Liberian Code of Laws Revised, demonstrates that statutory limitation provisions are intended to promote the fair and orderly administration of criminal justice by preventing unjustifiable prosecutorial delay, rather than creating technical barriers that defeat the prosecution of criminal offenses where the purposes underlying the statute are not offended. See *Section 1.2 of the Criminal Procedure Law, Title 2, Liberian Code of Laws Revised; Republic of Liberia v. Oliver Dillon, Supreme Court Opinion, March Term, A.D. 2020.* This principle assumes even greater significance in prosecutions involving complex economic crimes, where the criminal conduct is often concealed through fraudulent schemes, falsified records, or other deceptive practices that render immediate detection impracticable. In the case *Brownie J. Samukai, Joseph P. Johnson, and Nyumah Dorkor v. Republic of Liberia, Supreme Court Opinion, October Term, A.D. 2020,* this Court acknowledged the indispensable role of audits and criminal investigations in uncovering such offenses, observing that "the findings of these investigations informed the indictment." This Court's recognition that the indictment was predicated upon the results of investigative and audit processes underscores the reality that sophisticated financial crimes frequently cannot be prosecuted until they have been uncovered through diligent investigation. Accordingly, statutory limitation provisions should not be construed in a manner that permits individuals accused of concealed financial crimes to evade criminal responsibility merely because the wrongdoing remained undiscovered until the completion of a lawful investigation. Such a construction would undermine the objective of the Criminal Procedure Law, Title 2, Liberian Code of Laws Revised,

to ensure the just determination of every criminal proceeding and would reward the very concealment that frustrates timely detection and prosecution.

Likewise, in the case *Varney G. Sherman and Sherman and Sherman, Inc. v. Republic of Liberia, Supreme Court Opinion, March Term, A.D. 2017,* the Supreme Court recognized that subpoena power may be used before trial to aid an ongoing criminal investigation and held that constitutional and statutory rights are not without limitations, particularly where disclosure is sought by competent authorities to obtain evidence relevant to criminal inquiry. This Court finds that the same reasoning applies to statutes of limitation in cases involving alleged corruption, misuse of entrusted funds, and procurement-related misconduct. Moreover, the nature of the offenses implicated in this case further undermines the appellant's position. The evidence presented by the prosecution related to the alleged misuse of donor funds, unauthorized expenditures, procurement transactions involving close associates and relatives, and the diversion of resources entrusted to the appellant in her official capacity. Such conduct falls squarely within the category of offenses involving fiduciary obligations and entrusted property contemplated by Sections 4.3 and 4.4 of the Criminal Procedure Law, Title 2, Liberian Code of Laws Revised. We cannot ignore that fiduciary misconduct is fundamentally different from ordinary street crimes. Where an individual occupies a position of trust and exercises authority over funds or property belonging to another, the resulting misconduct is often concealed within accounting systems, procurement records, and institutional documentation. Discovery may therefore occur years after the transactions themselves. For this reason, the Legislature specifically enacted discovery-based exceptions to the ordinary limitation periods. The appellant has failed to demonstrate that this prosecution was commenced outside the limitation period prescribed by the Criminal Procedure Law, Title 2, Liberian Code of Laws Revised. Under Section 4.2, a felony prosecution must be commenced within five years after the offense is committed, and a misdemeanor prosecution within three years. The controlling inquiry, therefore, is not whether the appellant has shown prejudice from the passage of time, but whether the State instituted the prosecution within the period fixed by law. To the extent the appellant relies on technical or non-prejudicial defects, this Court has held that such errors do not warrant reversal unless they affect substantial rights. In *Exodus Wamah et al. v. Republic of Liberia***,** *Supreme Court Opinion, March Term, A.D. 2022,* the Court applied Section 1.3 of the Criminal Procedure Law and declined to disturb the judgment absent a showing that the errors deprived

the appellants of substantial justice or a fair and impartial hearing. The appellant has failed to make such a showing. The records reveal that she was represented by counsel throughout the proceedings; she cross-examined the prosecution's witnesses; she testified in her own defense; she introduced documentary evidence; and she presented multiple witnesses. Nothing in the record demonstrates that the timing of the prosecution deprived her of a fair opportunity to defend herself.

Furthermore, in *James Kesselly v. Republic of Liberia*, *Supreme Court Opinion, March Term, A.D. 2023*, this Court reiterated that a conviction will be upheld where the trial was regularly and properly conducted and the evidence is cogent, competent, and unimpeached. We also reaffirmed that, in criminal cases, the State must prove guilt beyond a reasonable doubt and that the burden of proof remains with the prosecution throughout the trial.

The issue before us is therefore not whether years elapsed between the transactions and the indictment, but whether the prosecution lawfully established a timely and prosecutable offense under the governing statutes. On the record before us, the answer is clearly in the affirmative.

Additionally, we take judicial notice of the public policy considerations underlying Liberia's anti-corruption and public integrity laws. The offenses of Economic Sabotage, Theft and/or Illegal Disbursement and Expenditure of Public Money, Misuse of Public Money, Property or Records, and Misapplication of Entrusted Property were enacted to safeguard public and donor resources from unlawful diversion and misuse. To accept the appellant’s interpretation of the limitation of statutes would permit sophisticated financial misconduct to evade prosecution simply because the wrongdoing remained concealed until uncovered by audit. Such a result would be inconsistent with both the language of the Criminal Procedure Law, Title 2, Liberian Code of Law Revised, and the purposes of the Penal Law, Title 26, Liberia Code of Laws Revised.

Applying Sections 4.2, 4.3, and 4.4 of the Criminal Procedure Law to the facts presented in this record, we conclude that the prosecution was instituted within the period authorized by law. The alleged misconduct was not discovered until completion of the forensic audit and subsequent investigation by the Liberia Anti-Corruption Commission, and the offenses charged fall within the statutory exceptions governing fraud, fiduciary misconduct, and related offenses. Accordingly, we hold that the appellant’s prosecution was not barred by the

applicable statute of limitations, and the trial court committed no reversible error in denying the appellant's motion to dismiss on that ground.

The second issue presented for our determination is whether the appellant was denied her constitutional right to due process by the State's alleged failure to furnish her with the forensic audit report and other documentary materials relied upon during the investigation. After carefully reviewing the certified record, we answer this issue in the negative.

The appellant contends that the forensic audit formed the foundation of the criminal investigation and the subsequent indictment. She argued that because the audit report and related investigative materials were allegedly not made available to her during the investigative stage, she was deprived of a meaningful opportunity to prepare her defense, thereby violating her constitutional right to due process guaranteed under Article 21 of the Constitution of Liberia.

The appellee, however, maintains that the forensic audit merely served as the catalyst for the investigation and was not, in itself, the evidence upon which the appellant was convicted. Rather, the prosecution relied upon competent testimonial and documentary evidence introduced during trial. The appellee further argued that the appellant was represented by counsel throughout the proceedings, was fully informed of the charges against her, confronted and cross-examined the prosecution's witnesses, presented documentary evidence, and testified in her own defense. Consequently, the appellee contends that the appellant suffered no prejudice amounting to a denial of due process.

Article 21 of the Constitution guarantees every accused person the right to be informed of the accusation, to be represented by counsel, to confront adverse witnesses, to obtain compulsory process for witnesses, and to receive a fair and impartial trial according to law. These constitutional safeguards ensure that criminal convictions result only from proceedings that are fundamentally fair.

Due process, however, does not require that every investigative document generated during a criminal investigation be disclosed to a suspect before an indictment is returned. The constitutional inquiry is whether, viewed in its entirety, the proceedings afforded the accused a meaningful opportunity to know the accusations, confront the evidence presented by the prosecution, challenge that evidence through

cross-examination, and present a defense before an impartial tribunal. Neither the Constitution nor the Criminal Procedure Law requires pre-indictment disclosure of every investigative report, audit, witness statement, or working paper generated during the course of a criminal investigation.

This Court has previously recognized the distinction between criminal investigations and criminal trials. In *Varney G. Sherman and Sherman & Sherman, Inc. v. Republic of Liberia, Supreme Court Opinion, March Term, A.D. 2017,* we held that investigative processes may lawfully employ compulsory process to obtain evidence before an indictment is returned. This Court observed that requiring the State to institute criminal proceedings before obtaining relevant documentary evidence would frustrate legitimate criminal investigations by permitting evidence to be concealed, altered, or destroyed. That principle applies with equal force to forensic audits. A forensic audit is an investigative instrument designed to identify suspected financial irregularities and assist law enforcement authorities in determining whether criminal conduct has occurred. It is not, standing alone, proof of guilt.

Once criminal proceedings commence, every documentary exhibit, to include a forensic audit, is subject to the ordinary rules governing admissibility, authentication, relevance, credibility, and evidentiary weight. The accused remains entitled to challenge the methodology, findings, and conclusions of the audit through cross-examination, contrary evidence, and legal argument before the trial court. Likewise, in *Brownie J. Samukai, Joseph P. Johnson, and Nyumah Dorkor v. Republic of Liberia, Supreme Court Opinion, October Term, A.D. 2020*, this Court recognized that investigations and financial reviews often form the basis upon which indictments are returned, while emphasizing that guilt must ultimately rest upon competent evidence admitted during trial.

Equally important is the absence of prejudice. This Court has consistently held that not every procedural irregularity warrants reversal. Under Section 1.3 of the Criminal Procedure Law, and as reaffirmed in *Exodus Wamah et al. v. Republic of Liberia, Supreme Court Opinion, March Term, A.D. 2022*, a conviction will not be disturbed unless the alleged error materially affected the substantial rights of the accused or resulted in a miscarriage of justice.

The certified record demonstrates that the appellant was represented by counsel throughout the proceedings; she cross-examined each prosecution witness; objected

to documentary evidence she considered objectionable; introduced documentary evidence in support of her defense; testified on her own behalf; and called witnesses in support of her case. Her complaint concerns the timing of disclosure rather than the denial of an opportunity to confront the evidence ultimately relied upon by the trial court. Moreover, the forensic audit itself did not constitute the sole basis of conviction. The trial court relied upon documentary exhibits, financial records, procurement documents, payment vouchers, witness testimony, and other competent evidence admitted during trial. Accordingly, the appellant has failed to demonstrate that any alleged delay in receiving the forensic audit impaired her ability to prepare or present her defense or otherwise resulted in prejudice affecting a substantial constitutional right.

Accordingly, we hold that the appellant was not denied her constitutional right to due process. The proceedings below afforded the appellant every opportunity guaranteed by Article 21 of the Constitution and the Criminal Procedure Law to confront the evidence against her, present a defense, and receive a fair trial. The trial court therefore committed no reversible error in denying the appellant's due process claim.

The third and final issue presented for our determination is whether or not the prosecution adduced sufficient competent evidence to establish beyond a reasonable doubt that the appellant committed the offenses for which she was convicted by the trial court.

Upon a painstaking review of the certified record, the testimony of the witnesses, the documentary evidence admitted during trial, the applicable provisions of the controlling statutes, and the controlling precedents of this Court, we conclude that the evidence supports the appellant's conviction only for the offenses of Economic Sabotage, including Theft and/or Illegal Disbursement and Expenditure of Public Money, Misuse of Public Money, Property or Records, and Misapplication of Entrusted Property. The remaining convictions entered by the trial court, to include Forgery and Counterfeiting, Speculation or Wagering on Official Action or Information, and Criminal Conspiracy, are not supported by proof establishing every essential statutory element beyond a reasonable doubt and therefore cannot be sustained.

The Constitution of Liberia, under Article 21(h), guarantees that every accused person is presumed innocent until the contrary is proven beyond a reasonable doubt. That constitutional protection is reinforced by the Criminal Procedure Law, Title 2, Liberian Code of Laws Revised and has consistently been recognized in the jurisprudence of this Court. Correspondingly, the burden of proving every essential element of the offense rests exclusively upon the prosecution throughout the trial and never shifts to the accused. In *Yatta Kamara et al v. Republic of Liberia, Supreme Court Opinion, March Term, A.D. 2020,* this Court reaffirmed the settled rule that in order for the Republic of Liberia to convict a criminal defendant, the prosecution must prove the guilt of the accused with such legal certainty as to exclude every reasonable hypothesis of his innocence; that material facts essential to constitute the crime charged must be proven beyond a reasonable doubt; otherwise the accused will be entitled to discharge.

Guided by these settled principles, we proceed to determine whether the evidence satisfies the statutory elements of the offenses we find supported by the record. Because the evidence does not support every conviction entered by the trial court, we confine our analysis to those offenses for which the record contains legally sufficient proof.

We therefore examine, in turn, the offenses of Economic Sabotage, including Theft and/or Illegal Disbursement and Expenditure of Public Money, and Misuse of Public Money, Property or Records, and Misapplication of Entrusted Property.

Economic Sabotage is one of the gravest economic offenses created by the Penal Law. The Legislature enacted the offense to safeguard public funds and other resources entrusted to governmental institutions, autonomous agencies, public corporations, and entities administering funds intended for public benefit. The statutory provisions governing Theft and/or Illegal Disbursement and Expenditure of Public Money and Misuse of Public Money, Property or Records are constituent forms of Economic Sabotage under Chapter 15 of the Penal Law. Accordingly, where the prosecution establishes the unlawful diversion, misuse, or unauthorized expenditure of entrusted funds or property, the statutory elements of Economic Sabotage are satisfied.

The question before this Court is therefore whether the prosecution proved, beyond a reasonable doubt, that the appellant knowingly participated in the unlawful

expenditure, diversion, or misuse of funds entrusted to PPAL while acting in a fiduciary capacity.

The certified record establishes that the appellant served as Program Manager of PPAL and, by virtue of that office, exercised significant responsibility over procurement activities involving donor-funded programs. The prosecution introduced procurement records, payment vouchers, financial documents, bank records, audit findings, and witness testimony tending to show that donor funds and institutional resources were utilized for purposes inconsistent with donor restrictions, procurement policies, and institutional procedures. These transactions included the procurement of a Ford Everest vehicle through the BMZ Project, payments involving PEWETTA Security Services, procurement of laptop computers, and catering contracts involving persons closely related to members of senior management.

The foregoing documentary evidence was corroborated by the testimony of the prosecution's fourth witness, Mr. R. Richard Montgomery, Audit Manager of Parker & Company, whose testimony the trial court found credible. On direct examination, he testified as follows:

> "Some of the findings were: it was customary at PPAL to doctor or fake supporting documents to payment vouchers. Based on our assessment, a supporting document attached to payment voucher and going out in the field to validate those fake receipts, almost all the vendors we spoke with informed the auditors that those receipts were not from them and they were all fake. So, we summarized all those fake receipts on a worksheet that had payment date, authorized signatures and a brief description of the transaction. At the end result, it was estimated that US$4.3 million was misappropriated by senior management who approved those transactions."

Continuing his testimony regarding the transactions involving the appellant and her co-defendants, the witness further stated:

> "During assessment of payment voucher at PPAL, we came across monthly payment being made to a company called PEWETTA Security Guard Service... We found out that the shareholders of PEWETTA were related to the management of PPAL... Josephine Harris who happens to be the mother of Enree Neeplo... Victoria Gibson was the wife of William Gibson... Concerning JND Catering Service, a payment voucher in the amount of US$2,400.00 was paid... the company was related to Enree Neeplo. We also came in possession of a voucher in the amount of US$10,490.00 as payment made to Victor Neeplo from Info Tech

> Fasttrack for laptops... the auditors noted that there was no procurement process followed."

The testimony of Mr. Montgomery was materially corroborated by documentary exhibits admitted into evidence and by the testimony of other prosecution witnesses. Although the appellant challenged portions of the audit findings and disputed her level of participation in certain procurement decisions, the trial court, sitting as the trier of fact, was entitled to assess the credibility of the witnesses and the weight to be accorded their testimony. Upon review of the entire record, we find no basis to disturb those credibility determinations.

The cumulative effect of the evidence demonstrates that the appellant knowingly participated in procurement transactions involving the unauthorized expenditure and misuse of resources entrusted to PPAL. Considered individually, certain transactions may appear administrative in nature. Considered collectively, however, they establish a continuing pattern of procurement irregularities, related-party transactions, and unauthorized expenditures inconsistent with the purposes for which the donor funds were entrusted. We therefore conclude that the prosecution established beyond a reasonable doubt the statutory elements of Economic Sabotage, including Theft and/or Illegal Disbursement and Expenditure of Public Money.

Having concluded that the prosecution established the essential elements of Economic Sabotage, we next consider whether the evidence independently supports the appellant's conviction for Misuse of Public Money, Property or Records.

Section 15.81 of the Penal Law criminalizes the knowing misuse, unauthorized disposition, conversion, or transfer of public money, property, or records by one entrusted with their custody or administration. The gravamen of the offense is the abuse of a fiduciary position resulting in the unauthorized use or disposition of property entrusted for the benefit of another.

The prosecution first established that the appellant occupied a fiduciary position within PPAL.

The evidence demonstrates that, while serving as Program Manager, the appellant exercised substantial responsibility over procurement decisions involving donor-funded programs and institutional resources. The prosecution introduced the Procurement Policy Manual of PPAL together with testimony describing the structure of the Procurement Committee and the responsibilities assigned to the

Program Manager. During cross-examination, the prosecution's third witness, Dr. Lyndon Mabande, Chairperson of the Executive Committee of PPAL, testified concerning the procurement structure of the institution:

> "The organizational structure of PPAL, first we have the general assembly... then you have the executive committee which serve as the board and responsible for all policy matters and the supervision of the Secretariat. The Secretariat headed by the ED runs the day-to-day of PPAL..."

When questioned regarding the Procurement Policy Manual, he further testified:

> "Under Article 6 entitled Purchase Approval Authority Levels, it reads thus: PPAL Procurement and Purchase Committee is comprised of: Program Manager – Chairman; Financial and Administration Manager – Member; Human Resource Officer – Member; Logistician – Member."

This testimony conclusively establishes that by virtue of serving as Program Manager, the appellant simultaneously occupied the office of Chairperson of the Procurement Committee, thereby assuming fiduciary responsibility over procurement activities involving donor-funded resources. Her office imposed upon her the legal obligation to ensure that procurement transactions complied with institutional policies and donor requirements.

The appellant denied that she exercised final procurement authority, asserting that she did not become Chairperson of the Procurement Committee until December 4, 2017. She further maintained that other employees participated in procurement decisions and that she was therefore not solely responsible for the transactions challenged by the prosecution. On cross-examination she testified:

> "So, before becoming a Program Manager at PPAL, other former Program Managers served in that committee as member. So as head of the Program Department I either represent the Program Department on procurement committee meeting or designated a staff. It was not until December 4, 2017... I was approved to serve as Chair of that committee which was rotational annually."

However, when further questioned whether those designated representatives reported to her, she admitted:

> "Yes, they reported to me but also worked in coordination with other committee members."

This admission demonstrates that even where she delegated attendance, she retained supervisory authority over procurement matters and remained accountable for procurement decisions emanating from her department.

More importantly, her testimony was directly contradicted by the prosecution's rebuttal witness, Regina Hodges, Officer-In-Charge of PPAL, who testified:

> "The procurement manual says that the position, Program Manager, is the head of procurement and she became Program Manager in 2010."

The trial court was therefore justified in accepting the documentary procurement policy, as explained by Dr. Mabande and Regina Hodges, over the appellant's attempt to minimize her procurement responsibilities.

The appellant likewise sought to exonerate herself from the procurement of ten (10) laptops by testifying:

> "The 10 laptops were procured in 2013 from a company called Info Tech Fasttrack Company owned and operated by Samuel Tucker. I played no role in the procurement and hiring of the firm that supplied the laptops. Additionally, Victor Neeplo and I got married in 2014 whereas the laptops were procured and delivered to PPAL in April 2013."

Even assuming that this explanation creates doubt regarding the identity of the laptop supplier, it does not negate the overwhelming evidence establishing her participation in numerous other unauthorized procurement transactions. Criminal liability under Section 15.81 does not depend upon proof of a single transaction but upon the knowing misuse of entrusted property through unauthorized conduct.

Indeed, the appellant herself admitted that procurement requests required her approval. On direct examination, she testified:

> "So as a Program Manager at PPAL, for project related procurement/request, it gets approved by me and sent to the Finance and Administrative Department who is responsible for verifying the budget line and subsequent procurement."

This admission constitutes direct evidence that she exercised procurement approval authority and cannot disclaim responsibility for procurement transactions found to have violated institutional policy.

The prosecution's forensic evidence further established the appellant's knowing participation in those irregularities. R. Richard Montgomery, the forensic auditor, testified that the audit revealed:

> "Conflict of interest, where we found out that without a procurement process, procurement contracts were submitted to her husband, Victor Neeplo from whom ten laptops were purchased. We also found that her mother was a shareholder in the security

> contract of PEWETTA. In addition, we also found that motor bikes were purchased using fake receipts and overbidding scheme. We also found illegal gratuity... In addition, concerning the purchase of the vehicle... the payment voucher for the vehicle shows that she approved..."

When asked whether the appellant had been afforded an opportunity to respond to these allegations, the witness testified:

> "...all the findings that were presented to her were denied by her. However, documents accessed showed otherwise."

The forensic auditor's testimony was corroborated by Regina Holdges regarding the purchase of the Executive Director's vehicle. After the appellant testified that the procurement of the vehicle required approval only by the Executive Director and the Board, Regina Hodges responded:

> "According to the procurement policy, the amount for the SUV is above the procurement team... But that was not the case in the procurement of the ED's jeep. It did not go through proper procurement process. It was decided by the management team and Enree being the procurement chair was part and parcel in that purchase."

The Court finds this testimony particularly significant because it directly contradicts the appellant's attempt to portray herself as having no involvement in that procurement.

The prosecution also addressed the appellant's assertion that there were no Conflict-of-Interest Declaration Forms implicating her, as Subpoena Duces Tecum and Ad Testificandum was issued and served on PPAL and Regina Hodges also testified as follows:

> "...we did not see any conflict-of-interest form signed by Enree 2010–2018 in her file likewise the entire management team. So, we brought a blank copy if you care to look."

This testimony demonstrates only that the institution generally failed to maintain such declarations; it does not negate the forensic evidence proving actual conflicts of interest involving the appellant's husband and mother.

This Court likewise rejects the appellant's suggestion that Regina Hodges testified out of jealousy. Regina Hodges categorically denied that accusation, stating:

> "I was one of those that wholeheartedly welcomed her... I even said to her... 'this position that you occupied you will see money... but you have to be careful how you handled IPPF funds.'... Unfortunately, she did not leave until the damage was caused..."

She further testified that the discovery of approximately US$56,000.00 in unsupported expenditures prompted the subsequent forensic investigation:

> "...the money came into the institution, but disappeared in thin air because there were no supporting documents on how it was used... that incident prompted audit, more investigations and that's what brought us here."

Her testimony regarding the origin of the forensic audit was based upon institutional events and documentary communications from IPPF's Global and Regional Offices rather than speculation or personal animosity.

The appellant's explanation is not supported by the record.

Although the appellant testified that she did not formally assume the position of Chairperson of the Procurement Committee until December 2017, she acknowledged that procurement representatives from her department reported directly to her and acted under her supervision. Her testimony therefore confirms that she exercised continuing managerial oversight over procurement activities undertaken by the Program Department.

More significantly, the prosecution's rebuttal witness, Regina Hodges, testified that the Procurement Manual designated the Program Manager as head of procurement and that the appellant had occupied that office since 2010. The trial court, sitting as the trier of fact, was entitled to credit this testimony over the appellant's contrary assertions.

Upon our independent review of the certified record, we conclude that the prosecution established beyond a reasonable doubt that the appellant occupied a fiduciary position over procurement activities involving donor-funded resources and knowingly participated in the unauthorized expenditure and misuse of property entrusted to PPAL. The evidence establishes not merely poor administrative judgment, but the knowing exercise of procurement authority in a manner inconsistent with donor restrictions, institutional policy, and the purposes for which the funds and property were entrusted.

Accordingly, the prosecution proved every essential element of the offense of Misuse of Public Money, Property or Records beyond a reasonable doubt, and the appellant's conviction on this count is affirmed.

We next consider whether the evidence supports the appellant's conviction for Misapplication of Entrusted Property.

Section 15.56 of the Penal Law provides that a person is guilty of Misapplication of Entrusted Property if, while acting as a fiduciary or in another capacity involving the custody or administration of property belonging to another, he or she knowingly disposes of, uses, or transfers that property in a manner not authorized and known to involve a substantial risk of loss or detriment to the owner or beneficiary of the property. We quote herein the said Section 15.56 of the Penal Law:

> "A person is guilty of a misdemeanor of the first degree if he disposes of, uses or transfers any interest in property which has been entrusted to him as a fiduciary, or in his capacity as a public servant or an officer of a financial institution, in a manner that he knows is not authorized and that he knows to involve a risk of loss or detriment to the owner of the property or to the government or other person for whose benefit the property was entrusted."

The gravamen of the offense is not the permanent deprivation of property, but the knowing misuse of property entrusted to one's care in a manner unauthorized by law and exposing the owner or beneficiary to substantial risk of loss. Consequently, the prosecution must establish beyond a reasonable doubt the following elements:

1) That the property was entrusted to the accused in a fiduciary or similar capacity;
2) That the accused knowingly used, disposed of, or transferred the property without authorization; and
3) That such conduct involved a substantial risk of loss or detriment to the owner or intended beneficiary.

These statutory elements guide our analysis.

The certified record establishes that the appellant served as Program Manager of PPAL during the period relevant to the indictment. In that capacity, she exercised managerial and procurement responsibilities over donor-funded projects and institutional resources. The evidence further establishes that donor funds administered by PPAL were entrusted to the institution for specified programmatic purposes and that officers responsible for administering those projects owed fiduciary duties respecting the expenditure of those resources.

The prosecution relied upon documentary evidence and witness testimony establishing that restricted donor funds were expended for purposes inconsistent

with the donor agreements and institutional procurement procedures. The evidence concerning the BMZ Project, the procurement of the Ford Everest vehicle, payments involving PEWETTA Security Services, laptop procurement, and related-party transactions was introduced not merely to demonstrate procurement irregularities, but to establish the appellant's participation in the unauthorized use of entrusted resources.

The record unequivocally establishes that the funds administered through the Planned Parenthood Association of Liberia (PPAL) were donor resources entrusted to the institution solely for the implementation of approved project activities. These funds remained impressed with fiduciary obligations throughout the life of the respective projects and could only be expended in accordance with donor agreements, institutional financial policies, and the applicable procurement laws of Liberia. As Program Manager and Chairperson of the Procurement Committee, the appellant occupied a position of trust and confidence over those resources. Her office was not ceremonial. Rather, it carried statutory and institutional responsibilities to ensure that procurement proceedings were conducted lawfully, transparently, and in strict compliance with governing procurement procedures.

This fiduciary obligation is reinforced by the Public Procurement and Concessions Act of 2005 (“PPCC Act”), which establishes the legal framework governing public procurement in Liberia. The objectives of the Act are to maximize economy and efficiency in procurement, promote integrity, accountability, transparency, fairness, competition, and public confidence in the procurement process. These principles are not merely aspirational; they impose enforceable duties upon procurement officials entrusted with public or donor-funded resources.

The PPCC Act further provides that every procuring entity is responsible for procurement carried out by the entity and that the head of the entity, or any person exercising delegated procurement authority, remains responsible and accountable for procurement decisions, notwithstanding any delegation of responsibility. Consequently, the appellant cannot escape responsibility by asserting that certain approvals were undertaken at the direction of the Executive Director or in coordination with other committee members. The law expressly provides that delegation of authority does not absolve the responsible procurement official of accountability.

The statutory duties of the Procurement Committee are equally instructive. Sections 26 and 27 of the PPCC Act establish Procurement Committees in every procuring entity and charge them with reviewing procurement plans, ensuring that procurement procedures strictly conform to the Act and its regulations, overseeing all procurement functions, reviewing every stage of the procurement cycle, facilitating contract administration, and ensuring compliance with all reporting requirements. The evidence adduced at trial established that the appellant, by virtue of serving as Program Manager and later Chairperson of the Procurement Committee, exercised precisely those responsibilities. She herself admitted under oath that procurement requests relating to projects "gets approved by me and sent to the Finance and Administrative Department." That admission alone establishes that she exercised approval authority over procurement transactions and was not a passive participant in the procurement process.

The appellant's fiduciary obligations were heightened by the conflict-of-interest provisions embodied in Section 131 of the PPCC Act. That section requires every public officer involved in procurement planning, procurement proceedings, or contract administration to discharge his or her duties impartially, act at all times in the public interest, avoid both actual and apparent conflicts of interest, immediately disclose any conflict, and recuse himself or herself from participation whenever a bidder is a close relative or where the official has a financial or personal interest in the transaction. The Act further prohibits procurement officials from committing or abetting corrupt or fraudulent practices and forbids public officers or their close relatives from participating as bidders in procurement proceedings conducted by the procuring entity.

Measured against these statutory standards, the appellant's conduct constituted a clear breach of her fiduciary obligations. The forensic evidence established procurement transactions involving members of the appellant's immediate family; procurement contracts awarded without compliance with prescribed procurement procedures; purchases supported by false receipts and overbidding schemes; payment vouchers approved without adequate supporting documentation; and the receipt of illegal gratuities. These findings were not based upon speculation or conjecture but were supported by documentary procurement records examined during the forensic audit and corroborated by witness testimony.

The appellant argued that she neither exercised exclusive authority over procurement decisions nor personally benefited from every transaction challenged by the prosecution. While those contentions were presented to the trial court, they do not negate the evidence demonstrating that the appellant occupied a fiduciary position with respect to the administration of donor-funded resources. Criminal liability under Section 15.56 does not depend upon proof that the accused was the sole decision-maker or exclusive beneficiary of the transaction. Rather, it is sufficient that the accused knowingly participated in the unauthorized disposition or use of entrusted property in a manner creating a substantial risk of loss to its owner or intended beneficiary.

Upon a comprehensive review of the certified record, we are satisfied that the prosecution established each of these statutory elements beyond a reasonable doubt. The evidence demonstrates that the appellant occupied a fiduciary position within PPAL; that donor resources and institutional property were entrusted to the organization for specific purposes; and that the appellant knowingly participated in transactions involving the unauthorized use or disposition of those entrusted resources. The resulting expenditures exposed both PPAL and its donor-funded programs to substantial financial risk and were inconsistent with the purposes for which the funds had been entrusted.

Unlike the offense of Theft and/or Illegal Disbursement of Public Money, Misapplication of Entrusted Property does not require proof of permanent deprivation or personal enrichment. It is the unauthorized application of entrusted property, accompanied by knowledge of the resulting risk of loss or detriment, that constitutes the offense. The prosecution’s evidence satisfies that statutory standard.

Accordingly, we hold that the prosecution established beyond a reasonable doubt every essential element of Misapplication of Entrusted Property as defined by Section 15.56 of the Penal Law. The appellant’s conviction on this count is therefore affirmed.

We next consider the appellant’s conviction for Forgery and Counterfeiting.

Under the Penal Law, the offense of Forgery requires proof that the accused falsely made, completed, altered, or uttered a written instrument with the intent to defraud or deceive another. The offense is directed not simply at irregular documentation,

but at the intentional creation or alteration of a false writing capable of affecting legal rights or obligations.

Although the prosecution introduced evidence suggesting procurement irregularities, questionable documentation, and deficiencies in financial recordkeeping, the certified record does not establish beyond a reasonable doubt that the appellant personally forged, altered, completed, or knowingly uttered any false instrument with the intent required by the statute. Suspicion arising from irregular procurement practices, without proof of the essential statutory elements of forgery, cannot sustain a criminal conviction.

Accordingly, we hold that the prosecution failed to establish every essential element of Forgery and Counterfeiting beyond a reasonable doubt. The appellant's conviction on this count is therefore reversed.

We likewise find that the conviction for Criminal Conspiracy cannot stand.

Criminal Conspiracy requires proof of an agreement between two or more persons to commit a criminal offense, coupled with the requisite criminal intent. While conspiracy may be established through circumstantial evidence, the prosecution must nevertheless prove the existence of a common unlawful design and the intentional participation of the accused therein.

In the present case, although the evidence demonstrates that the appellant participated in procurement activities later determined to be unauthorized, the prosecution did not establish beyond a reasonable doubt the existence of an unlawful agreement between the appellant and the remaining co-defendants to commit the offenses charged. Mere association, participation in institutional decision-making, or simultaneous involvement in procurement transactions does not, standing alone, establish the agreement required by law.

Accordingly, the appellant's conviction for Criminal Conspiracy is reversed.

We reach the same conclusion with respect to the conviction for Speculation or Wagering on Official Action or Information.

The gravamen of that offense is the use of confidential official information, or official influence, for personal financial speculation or wagering before such information becomes publicly available or official action is taken.

The prosecution relied principally upon evidence relating to the procurement of laptop computers and the relationship between the appellant and Victor Neeplo. While that evidence may raise legitimate questions concerning conflicts of interest and procurement compliance, the certified record does not establish beyond a reasonable doubt that the appellant engaged in speculation or wagering upon confidential official information as contemplated by the Penal Law. Neither did the prosecution establish that the appellant used undisclosed governmental or institutional information for speculative personal gain within the meaning of the statute.

Consequently, the conviction for Speculation or Wagering on Official Action or Information cannot be sustained and is hereby reversed.

Having affirmed the appellant's convictions for Economic Sabotage, including Theft and/or Illegal Disbursement and Expenditure of Public Money, Misuse of Public Money, Property or Records, and Misapplication of Entrusted Property, this Court must determine the appropriate sentence.

The trial court ordered restitution in the amount of Two Thousand Seven Hundred Sixty-Five United States Dollars (US$200,765.00) together with other penalties. Upon our review of the certified record, however, we find that although the prosecution established that the appellant knowingly participated in procurement transactions involving unauthorized expenditures and misuse of entrusted resources, the evidence does not establish that the appellant personally stole, converted, or retained the monies which formed the basis of the restitution order. Accordingly, the record before us does not support an order requiring the appellant to make restitution of the full amount assessed by the trial court.

Nevertheless, the appellant's conduct constituted serious violations of the Public Procurement and Concessions Act and demonstrated a deliberate disregard of the fiduciary and procurement obligations imposed upon public and donor-funded institutions. Section 138 (1) of the Public Procurement and Concessions Act of 2005 provides that any person who contravenes the provisions of the Act commits an offense and, upon conviction, is liable to a fine or a term of imprisonment not exceeding two (2) years, or to both. The evidence clearly establishes that the appellant knowingly participated in procurement activities conducted in violation of the mandatory procurement procedures prescribed by the Act.

Taking into consideration the nature of the appellant's participation, the absence of proof that she personally appropriated or retained the funds for which restitution was ordered, the reversal of several of the convictions entered by the trial court, and the interests of justice, this Court exercises its appellate authority to modify the sentence imposed by the court below.

WHEREFORE AND IN VIEW OF THE FOREGOING, the Judgment of the First Judicial Circuit, Criminal Court "C", is hereby affirmed as to the crime of Economic Sabotage. Accordingly, the appellant is hereby ordered to pay a fine of Ten Thousand United States Dollars (US$10,000.00). In default of payment of the said fine within sixty (60) days as of the reading of this Mandate in the court below, she shall be imprisoned for a period of ten (10) years. The Clerk of this Court is ordered to send a Mandate to the court below, commanding the Judge presiding therein to resume jurisdiction and give effect to the Judgment of this Opinion. AND IT IS HEREBY SO ORDERED.

WHEN THIS CASE WAS CALLED FOR HEARING, COUNSELLORS LUTHER N. YORFEE, J. AWIA VANKAN AND GERALD G. APPLETON APPEARED FOR THE APPELLANT. COUNSELOR BOBBY W. LIVINGSTONE APPEARED FOR THE APPELLEE.