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The Carter Center
Final Narrative Report
Liberia: Promoting and Protecting Human Rights
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With funding from the U.S. Agency for International Development (USAID), The Carter Center undertook activities in the Republic of Liberia during 1998-2000 to promote citizen security through support for the rule of law and human rights, largely through support for civil society organizations, including the media. This document, which serves as the Final Narrative Report in fulfillment of the Center's reporting requirement, details activities carried out under the grant, and assesses the accomplishments and the challenges to this work.

The Center's work consisted of the following major activities, each of which is described in more detail in corresponding sections below: (1) a subgrant to the Justice and Peace Commission (JPC) for administrative support and for training of human rights monitor and paralegal workers; (2) a subgrant to the Center for Democratic Empowerment (CEDE) for consultations, workshops, trainings and other follow-up work to improve media-community and media-government relations; (3) a subgrant to CEDE for workshop on economic reform; (4) purchase and donation of a printing press to a Liberian organization, Free Press, and related training and commodity support the members and organizations participating in Free Press; (5) journalist and media training in collaboration with the Press Union of Liberia (PUL); and (6) general support and project assistance to a series of local Liberian NGOs.

JPC: subgrant to the Catholic Justice and Peace Commission
The Carter Center field office in Monrovia administered a subgrant to the Catholic Justice and Peace Commission (JPC) to support the institution in its efforts to strengthen its regional networks, and develop and implement a training program for "legal literacy workers" in regions outside Monrovia. The Carter Center provided financial, administrative and technical support to JPC staff in the undertaking of these efforts.

Objectives. In the initial stages of the project, Carter Center staff worked with the JPC to develop a working group consisting of JPC staff, law student interns hired by the JPC, and legal aid lawyers on contract with the organization. This working group developed the terms of reference, the timeline, the locations, and the curriculum for the training program.

The JPC team established the following goals for the project:

- Newly or additionally trained monitors with increased skills and competencies will provide services in their communities.

- Individuals trained and possessing the skills to act as legal literacy workers will operate as such in Monrovia and at least one other region outside Montserrado County.

- The JPC will establish an increasingly skilled network to monitor, investigate, document and report, concerning human rights abuses as well as advocate for redress for ordinary and indigent persons.

- A training manual prepared by JPC and made available to JPC National and Regional offices and to other appropriate NGOs for training of monitors will be developed and initially tested.

- The system of communication linking the JPC Regional offices with the National office will be improved.

- Access to redress for human rights violations will be provided to an increased number of persons in target communities.

- The number of persons capable of identifying human rights issues and being aware of their rights under the law will increase.

- More coordinated and complete documentation of human rights abuses in the monitored regions will have been compiled and this compilation will be used to advocate for institutional change, as well as for redress for individual wrongs.

- Improved interventions in cases in which assistance for personal redress is possible will occur.

- The relationship with L.A. Grimes School of Law will be improved in order to foster future cooperation on human rights law and legal services.

- JPC and other community-based organizations will develop a more effective advocacy strategy utilizing the work of the monitors and paralegals and the other service providers of the JPC.

Training programs. Four training programs were conducted over the term of the subgrant: one 10-day human rights monitors training program conducted for participants from throughout the country in Monrovia, Montserrado County; one 12-day legal literacy workshop in Cape Palmas, Maryland County; one 10-day legal literacy workshop in Robertsport, Grand Cape Mount County; and finally one fine-day legal literacy workshop in Gbarnga, Bong County. Each of the legal literacy workshops was designed for participants originating from one of the three Catholic Archdiocese in the country, and while the training materials were refined and improved over the course of the subgrant, the curriculum and objectives of the training remained essentially the same throughout the course of the project.

The first human rights monitoring program was held in April 1999, and included 60 participants. In addition to those selected by the JPC from the three Catholic diocese, representatives from other local human rights organizations were able to participate as

observers. Many of the participants went on to perform as highly active human rights monitors in their own communities following the session. While the training was evaluated as being quite successful by the participants, it highlighted some important issues that needed further attention, including training methodology, selection of participants to ensure wide representation with regard to both geographic areas and gender, and definitions of expectations that the JPC has for the participants following the training. Following extensive consultation among the working group, a methodology for choosing participants that included sending advance teams into the field prior to the training sessions was agreed upon.

The second training program, which was the first of three legal literacy workshops, was held in Cape Palmas, Maryland County in July 1999, and was designed to address the needs and interests of a rural population. Some 40 participants came from Maryland, Upper and Lower Grand Gedeh, and Grand Kru Counties. Local officials from the police, the county administration, and various other security forces were also invited to participate, and several officials observed during the entire session. Initially some local officials from the County Superintendent's office were not cooperative and threatened to shut down the program, but after meeting with JPC personnel allowed the training to continue. Transportation problems prevented prospective participants from Sinoe County from traveling to Maryland, and instead these individuals later traveled to Robertsport. The curriculum for this training was developed through a series of consultative meetings with JPC staff, trainers, and a small group of law students from the L.A. Grimes School of Law, through review of past JPC training materials along with training curricula from similar programs in Zimbabwe, Cambodia and the Philippines. The program lasted 12 days, and covered topics including but not limited to fundamental human rights, property rights, statutory and customary marriage rights, basic legal procedures, and appropriate avenues of redress if and when such rights are violated by individuals or institutions. In addition, the participants worked with the JPC staff to develop reporting methodologies and contact points so that information on local human rights situations could be reported back to the JPC from more rural areas.

Following the Cape Palmas workshop, the JPC experienced a great deal of internal change. Prior to the inception of the subgrant program, in December 1998, JPC founder Director Samuel Kofi Woods had fled the country, fearing persecution due to his criticisms of the government's role during the fighting in September 1998. Then Associate Director Steven Wreh Wilson was named Acting Director. Following a number of problems, including several instances of financial and administrative mismanagement, Wilson's contract was not renewed in December 1999, and Atty. James Verdier, who was Legal Aid Officer under Woods and Associate Director under Wilson, was named Acting Director of the JPC. While these changes were difficult for the JPC to undergo, the active role played by the Board of Directors was encouraging for the future of the organization.

Due to these challenges, the remaining work of the subgrant was delayed, necessitating a series of extensions of the expiration of the program. Finally, in February 2000, the second paralegal workshop was held in Robertsport, Cape Mount County. This program

brought together close to 30 participants from Montserrado, Grand Bassa, Sinoe, Bomi, Margibi, lower Lofa, and Cape Mount Counties. A number of local officials, including the Robertsport police chief, also participated in the program. The training was a slightly revised version of the training conducted in Cape Palmas. A number of these participants had also taken part in the first training program in Monrovia, and voiced their appreciation for the follow-up that this second session provided.

The final legal literacy training session was conducted July 2000, in Gbarnga, and included close to 30 participants from Bong, Nimba, and Upper Lofa Counties. The program was somewhat shortened with only five days, as there were only limited funds remaining from the subgrant, but the same number of topics were covered in the curriculum, with less time for group discussion.

Program impact and evaluation. In a number of ways, this program was highly successful: more than 120 separate individuals, mainly rural dwellers, were trained in the fundamentals of the Liberian legal system and the basic rights of the individual. Many of those who were trained are now reporting on the human rights situation in their communities to the JPC in a regularized fashion, thereby increasing the amount and quality of information that the JPC has on hand concerning conditions in rural Liberia.

There were a number of deficiencies in the program, as well. The JPC still does not have a standardized method of maintaining and evaluating the raw data that the field offices are collecting on human rights abuses. One of the main objectives of the program, developing a training manual that can be reproduced and re-used in the future, did not happen. In its self-evaluation after the program, the JPC attributed this failure to a lack of funding. It is the belief of The Carter Center that this could have been accomplished with no additional funds by requiring all trainers to submit written materials prior to the first training program and revising them with the help of the law school students. While this was suggested on a number of occasions to JPC management, there was no follow-through.

Recommendations for future work. In the final evaluation, the training program itself was and can continue to be a valuable tool in helping rural dwellers become more aware of both their rights and appropriate avenues of redress available to them in their local communities and beyond. The JPC, however, is not capable administratively of independently managing either the funds or the training appropriately. Appropriate structures for financial management and accountability, long-term strategic planning, and evaluation are lacking. By the end of the subgrant, several other local human rights NGOs had privately voiced their opinions that the JPC was no longer a credible, independent voice on human rights issues. The management crises that the organization has faced since the departure of Woods have been nearly fatal to the efficacy of the organization, and it will take a great deal of work, including staffing and leadership changes, before the JPC can approach its former level of excellence in advocacy and training alike.

CEDE: subgrant to CEDE on media relations
The Carter Center administered a subgrant with the Center for Democratic Empowerment (CEDE) to design and conduct a project to improve the relationship between the media and the larger community, in particular the government.

Overview of activities. The project included the following major activities:

- To hold a series of consultative meetings then a workshop on the development of a mechanism to manage media-community relations;
- To develop and implement appropriate follow-up steps toward the establishment of an agreed-upon mechanism;
- To conduct a training session for journalists on understanding and reporting of judicial issues; and
- To promote the Press Union Code of Conduct for journalists.

Consultative meetings. In the first quarter of 1999, consultative meetings were conducted with community members and government figures to develop a greater understanding of the state of media-community relations and promote the consideration of appropriate steps and mechanisms to manage and, if necessary, improve that relationship. Meetings with government figures included the Ministry of Information, the Ministry of Justice, the Supreme Court, various security representatives, and a representative from the Executive Mansion. Civil society groups consulted included the Liberian Bar Association, the Liberian Business Association, the Association of Female Lawyers of Liberia, the Liberian Women's Initiative, Communications Matrix, the Liberian National Student Union, the Press Union, and the Inter-Faith Council, among others.

Workshop on media-community relations. Following these consultations, a workshop was conducted in March 1999 with participants from all media outlets in addition to various civil society and government institutions. The workshop was facilitated by Dr. Kwame Karikari, Director of the University of Ghana's School of Communications, and Mr. Kenneth Best, reknowned Liberian journalist and founder of the Daily Observer, Liberia's first daily newspaper. Recommendations from the workshop included:

- Strengthening of the PUL's Grievance and Ethics Committee;
- Encouraging dialogue between various security agencies and the media, as well as the use of rejoinders;
- Establishing a Media Complaints Settlement Committee (MCSC) to act as a mediatory body when complaints are lodged either against or by the media;
- Promulgating the PUL's Code of Ethics, both for members of the media and for the general public, to gain greater understanding of the rules by which journalists are governed;
- Training Public Relations Officers (PROs) within various government ministries and agencies, so that the PROs will be more equipped to liaise with the media; and

- Mandating that journalists and media institutions immediately desist from accepting gifts, commonly known as "kato," for the purpose of promoting a specific news item or story.

While he remained in Liberia following the workshop, Mr. Best also conducted a lecture at the University of Liberia examining the topic, "Freedom of the Press in Liberia: The way forward through looking at its history." This lecture drew several hundred students and journalists from the community, and was widely covered in the local media. Mr. Best promoted both structural and policy reform on the part of the government, and strong adherence to ethics and professionalism by the media, as the best steps to ensure freedom of speech in Liberia in the current era.

Journalist training. Immediately following the workshop on establishing a mechanism for the management of media-community relations, CEDE conducted a three-day training session for journalists on the reporting of judicial issues. The training session was developed in response to numerous complaints on the part of government officials that the media is unprofessional and often reports inaccurately on issues of public import. This problem was particularly highlighted by the treason trial, during which multiple media institutions were charged with criminal contempt for their reporting of events related to the trial. Representatives from every media outlet participated in the training, which was opened by Chief Justice Gloria Scott. Trainers included Associate Justice Wright, former Bar Association President Fredrick Cherue, human rights lawyer Tiawon Gongloe, and Carter Center Director Phyllis Cox, among others. Some of the topics discussed were the basic structure of the court system, a comparison of statutory and customary law, Liberian law as it relates to the media, the Liberian interpretation and application of contempt.

Follow-up activities. In May 1999, two local daily newspapers donated space to publish the PUL's Code of Conduct for journalists, as they had agreed in the March workshop. By publishing the Code of Conduct, it was hoped that every journalist would have access to the Code, and that the public would understand the rules by which journalists were committed to abide, so that journalists could be held more accountable by the public.

As follow-up to the mechanism component of the project, CEDE sponsored a series of informal meetings and a working group in the months that followed the March 1999 workshop in an attempt to create the Media Complaints Settlement Committee as recommended by the workshop participants. After months of work, however, it became apparent that some of the parties, in particular government representatives, were unwilling or were not given the mandate to participate in such a broad-based independent commission. Government representatives simply did not appear at meetings and workshops to which they were invited, and finally in the third quarter of 1999 CEDE decided in conjunction with the representatives of the media who were fully participating in the project and with The Carter Center that further efforts in creating such a Commission would be futile.

The Media-Community Relations project sparked another initiative under the subgrant, called the Democratic Colloquia. These gatherings consisted of periodic informal sessions bringing together journalists, government officials, and members of the private sector to discuss issues of national interest in an unofficial, interactive dialogue. Although the program was launched under the subgrant, CEDE considered it valuable enough to continue the program after the subgrant had ended.

Program impact and evaluation. The primary goal of the project, to improve the relationship between the media and the community, seems to have been met to a certain degree. The number of instances in which media were charged with contempt by court officials declined substantially; there also were notably fewer instances in which journalists or media management officials were in conflict with members of the security forces, with the notable exception of the instance in which some 15 journalists were arrested at one time regarding a case of stolen frozen foods. Greater dialogue appeared to be taking place over the course of the project. During the year of 2000, however, whatever progress was made was certainly lost, following the closure of Star Radio and Radio Veritas on March 15, 2000. Media relations with the government unfortunately are at their lowest point since the elections.

There is some hope remaining, however. Immediately following the closure of Star and Veritas, the entire media and NGO community banded together with the private sector to advocate for the government to allow both entities to re-open unconditionally. The Press Union of Liberia (PUL), which previously was seen as ineffective and weak, led the charge to support these media institutions, with the strong support of CEDE. This public support for Star has continued. Thus, despite the problems with the government, relations between the media and the NGO community, as well as the private sector, remain better than they were prior to this effort.

CEDE: subgrant on economic reform conference

In addition to the subgrant to CEDE for the media relations project, the Center provided another subgrant and technical support to CEDE to conduct a workshop on economic reform entitled: Stimulating the Liberian Economy – Issues and Options. The primary objective for the conference was to engage representatives of various interest groups, including both government and opposition figures, in a constructive dialogue to identify and seek ways of overcoming impediments to economic growth.

The conference was conducted November 4-6, 1999, at the Unity Conference Center in Virginia, on the outskirts of Monrovia. Sessions in the conference covered the following topics:

- The Liberian Economic Crisis in Historical Perspective
- Government, Transparency and Institution Building
- Financial Management: Problems and Prospects
- Financial Sector Reform
- Women in the Liberian Economy
- Liberalization, Privatization, Monopolies: Approaches and Experiences
- Regional Cooperation and Integration and the Liberian Economy

- Management of Natural Resources
- Aid: Access and Effectiveness
- Education: Capacity-Building for Economic Development
- The Liberian Debt: Options for Relief
- National Reconstruction Program: A Review

Presenters, commentators, and moderators represent a broad cross-section of Liberian society. Active participants included former Finance Minister Wilson Tarpeh, Deputy Finance Minister Juanita Neal, former Foreign Minister D. Museleng Cooper, newly-appointed Central Bank Governor Elie Saleeby, President of the Liberia Business Association Cora Peabody, former Minister of Lands, Mines and Energy Cletus Wortorson, and the Cllr. Juanita Jarrett President of the Liberia Women's NGO Secretariat.

In addition to promoting public debate on these issues of national interest, the conference resulted in a series of recommendations for the government, private sector, and international community variously to promote development of the Liberian economy. The recommendations under the heading of governance included references to security, reconciliation, democratization, rule of law, transparency and accountability, empowerment of women, protection of youth and children, and regional cooperation. Another series of recommendations related to economic and financial management, including reference to revenue collection, budgeting, expenditure, debt, the public sector, parastatals, allocation of concessions and use of natural resources, and the support for agriculture. A final group of recommendations related to human resources.

Program impact and evaluation. The conference was widely covered in the local and international press. This coverage placed economic issues squarely in the public sphere, encouraging discussion and involvement of the public in these issues. The conference itself was well attended, well covered in media, and characterized by very open and constructive debate and discussion. There was a recognition on the part of all participants that all sectors of society have a part to play in promoting economic development; follow-up recommendations reflected this recognition. Coincidentally, the conference took place days before a large multi-donor mission arrived in Monrovia, and the recommendations were immediately forwarded to this mission for review upon their arrival.

For the conference organizers, the project was extremely successful: there was high-level participation among all stake-holders; all participants engaged in frank, constructive dialogue; a series of practical, meaningful steps were developed by a small group of the participants and forwarded to the relevant parties; local media covered the conference in detail to inform the general public of the issues and engage them in the debate. Despite this, however, once the recommendations were forwarded to relevant parties, none of them responded. There has been no further action on these recommendations from any party, private sector, civil society, or government. In the time since the conference took place, the economy in Liberia has continued to deteriorate, due to a variety of factors beyond the scope of this project. The recommendations remain relevant, however, and

should they be reviewed and implemented at a later date, the impact could be measured at that time.

Recommendations for future work. Over the course of implementing two separate sub-grants with CEDE, The Carter Center has concluded that it is probably the most developed organization both in terms of sophistication in scope of work, and institutional development. It is administratively well advanced, although there are occasional lapses in some practices such as competitive bidding. Its large professional staff allows the organization to assess and evaluate its work thoughtfully, and to implement lessons learned in one project to others. One of CEDE's greatest weaknesses is that it sometimes overextends itself, and because of this tendency sometimes lacks follow-up, particularly after funding is exhausted, but the management is aware of this tendency and is attempting to address it. In addition to its administrative strengths, CEDE is one of the few organizations willing to address politically sensitive and complex issues in a constructive, inclusive manner. Overall, CEDE is worthy of further assistance and should be supported through further subgrants, or even through direct funding.

Free Press

Background. USAID provided funding for The Carter Center to donate a printing press for use by newspapers in Liberia. This independent printing press was designed to meet two needs of the print media: to lower the high cost of printing, so that newspapers could lower the price of papers to the public in order to make news available to a larger audience; and to decrease the influence that the printing facilities have over the content of the papers, as the current printing house exercises considerable control and approval rights over what can and cannot be published.

After assessing the administrative and managerial capacities of the PUL, The Carter Center determined that a printing facility would be best managed by an independent organization established solely for the purposes of operating the press. In this way, no other organization would have to shoulder the liability of the press, while the press would operate independently without conflicting interests within the management. An organization, Free Press Inc., had already incorporated and registered in Liberia in early 1998 for the purposes of operating a printing press for newspapers, and was established jointly by the Press Union of Liberia and the Publishers Association. The Center, upon consultation with the PUL, the Publishers Association, and the founding members of Free Press, decided to focus its efforts on building the capacities of the latter organization.

Activities. The first effort with the Free Press management took place in February 1999, and was spearheaded by Bertie Howard, the Director of the Africa News Service and head of Duke University's Center for Africa and the Media. Ms. Howard worked with the members of the Free Press working group to develop a more coherent business plan. Under Ms. Howard's direction, the group designed a board of directors, chaired by a representative of the PUL and co-chaired by a member of the Publisher's Association. At the same time, Ms. Howard oversaw the selection of a management committee to carry out the day-to-day planning and operations for the group in the interim period before the

full board of directors was constituted. This management committee drew up a detailed budget for both start-up and operations costs.

In March, 1999, Kenneth Best spent several days with the interim committee in reviewing and amending the draft budget and technical needs. Mr. Best explored with the committee the possibility of using the facilities of Yandia Printing Press, which owns an appropriate press but does not have dark room equipment or a generator, for Free Press Inc. The management committee determined, however, that due to the poor state of the press and the for-profit status of Yandia, the objectives of the two organizations were not compatible, and therefore Free Press would continue to move forward with establishing its own facilities.

Bertie Howard returned to Liberia in September 1999 to continue work with Free Press and to conduct other media training (see below). The management team developed the constitution and by-laws for the organization. Cllr. Tiawan Gongloe, member of Free Press's Board of Directors, finalized the documents, and received full accreditation as a Liberian nonprofit organization in late 1999.

Only after The Carter Center was assured of the commitment and capacity of the Free Press team did it initiate efforts to locate appropriate equipment. This delay was to ensure that the organization would be able to sustain itself in the event that donor assistance were no longer available.

Throughout 1999, the Center sought to identify suitable printing press, and was able to locate numerous printing presses available for purchase. The press that was ultimately purchased was located in Germany through the assistance of the GTZ office in Monrovia. After securing final permission from USAID, The Carter Center purchased the used Heidelberg KORD 64 press along with a new John Deere generator in early 2000, and had them shipped to Liberia. USAID funding also supplied various chemicals, films, and printing plates, which should last 4-6 months, for the organization.

With non-USAID funding sources, The Carter Center also purchased a used vertical camera, a film developer, and a plate burner, to ensure that Free Press could operate fully self-sufficiently. Finally, The Carter Center invested considerable resources in renovating the building and installing the equipment. The only items not purchased by The Carter Center that Free Press will need for operation were fuel, paper and ink, which are all locally available.

The Free Press project was the last program to be finished by The Carter Center in Liberia. By the time that the field office officially closed and the field staff departed, the only remaining task was the actual installation of the generator. At the time of its purchase, the generator had been slated to arrive in Liberia in early July 2000. Due to difficulties at the manufacturing plant, however, the generator did not reach the port until late October 2000. For this reason, the Center's Office Director remained in Monrovia at considerable cost to the organization, in order to ensure that every effort was made to support Free Press's viability and success.

As of December 2000, Free Press was still not operational, as no final decision had been made concerning the construction of the generator house, despite Free Press and the PUL having agreed on the original proposal prior to the departure of Carter Center staff from Liberia. The management team had changed drastically from its original composition; of the seven members of the original team, only three remained in Liberia, as the others had either departed the country for educational opportunities or had fled due to threats. New elections within the PUL maintained the original leadership structure there, which is a positive sign for both institutions.

Recommendations for future work. Additional support is needed to ensure that Free Press is able to establish itself and build enough of a financial base to operate independently. At its current capacity, Free Press can only print two newspapers per day; ideally, one or two additional used printing presses would enable it to print all newspapers in Liberia every day. Each used press costs between US$20-25,000, depending on age and condition, including spare parts and shipment. At a minimum, additional support in the form of generator fuel would be needed for six to 12 months. Approximately 4200 gallons should be needed to operate full time, 40 hours a week, for a total of one year. If LEC becomes more reliable and electricity is available in the downtown/Mamba Point area, then this support would no longer be necessary. If possible, donations of paper and ink would also be helpful. With these donations, Free Press would be able to use income both to secure a strong financial base and to hire a professional managerial and technical staff. Only with this support can Free Press truly fulfill its goals of providing efficient services and protecting the independence of the local media.

Media training with the Press Union of Liberia

In addition to the project with the CEDE on improving media-community relations, The Carter Center worked with the PUL to conduct a series of training programs on various aspects of media management and journalism.

Bertie Howard, Director of the Africa News Service and head of Duke University's Center for Africa and the Media, traveled to Liberia from Nigeria in February 1999 to work on the Free Press project (see above). Following her work with the Center, Ms. Howard conducted several small workshops for journalists under the aegis of USIS. Carter Center Field Office Director Phyllis Cox also provided materials for and participated in one of the USIS-sponsored training program that compared Liberian and U.S. legal systems.

In May 1999 The Carter Center was fortunate to welcome Mr. Colin Shaw, a media law expert with more than 50 years experience, to work with media groups for eight days. In addition to conducting an overall assessment of the general state and needs of the media in Liberia, Shaw addressed issues concerning media law and ethics.

During the first weekend of his visit to Liberia, Mr. Shaw met PUL representatives, several newspaper editors and publishers, Deputy Minister of Information Milton Teajay and Hon. Blamoh Nelson, Director-General of the Cabinet of the Republic of Liberia. Mr. Shaw conducted a two-day workshop under the sponsorship of the PUL on media law and ethics. This workshop was held at St. Theresa's Convent and was attended by approximately 45 individuals. Following the large session Shaw conducted an in-house training for the Ethics and Grievance Committee of the PUL. On the following day, Shaw met with several higher level officials of the broadcast outlets to discuss matters of media law and ethics. Mr. Shaw later participated in an in-house discussion for approximately two hours at LBC on a range of issues having to do with fairness in reporting, the difficulties of discerning the overlap between the government interest and the public interest and also the difference in these concepts.

In August 1999, The Carter Center sponsored a two-day workshop with the Press Union of Liberia on contempt of court. The workshop was held on the campus of the University of Liberia, and representatives of all media houses participated actively. Trainers included Tiawan Gongloe, Fredrick Cherue, Bill Frank, and others. Discussions focused both on the statutory issues and concerns, such as the lack of statutorily defined punishment for contempt, and on appropriate and inappropriate reporting techniques, so that reporters can avoid being charged with contempt.

Bertie Howard returned to Liberia in September 1999 both to continue working with the Free Press management, and to conduct training sessions with both print and electronic media. Howard conducted two one-day sessions addressing media ethics, as well as management issues such as time management and strategic planning, for all media houses in Liberia. She also worked with the University of Liberia's School of Mass Communications, lecturing on media ethics, and meeting informally with students in the program. On other days, Howard met with individual media houses in their own offices, to advise the administrations on their particular management issues and challenges.

Recommendations for future work. Much work remains to be done to improve the professionalism of Liberian journalists. Many reporters lack a basic understanding of the issues upon which they report. Unethical practices, such as accepting "kato" to highlight stories or blackmailing individuals to keep other stories, real or imagines, still are practiced in every media outlet. This problem has been exacerbated by the extremely depressed economy, which has made it virtually impossible to fund any media outlet based solely on revenue generated by advertising and sales. Self-censorship is still practiced widely by virtually every media outlet; the forced closures of Star Radio, *The Heritage*, and *The New Democrat* have silenced all but the subtlest of criticisms of government actions and policies. The PUL itself lacks effective practices and structures to ensure accountability and efficiency its is professional and administrative functioning. Without continued engagement and efforts to acknowledge and strengthen the role of the independent media, one of the last vestiges of expression and political speech will be silenced.

Support to local NGOs
In addition to The Carter Center's programs with the media and subgrants, the field office also conducted a number of smaller projects with local NGOs and provided considerable support to these organizations. The office itself ran a small resource center that provided office space, access to computers, a typewriter, photocopier, phone and fax to small organizations, which did not have access to these resources. Carter Center staff frequently provided guidance and advice to these organizations, assisting them in proposal development, project planning and evaluation, management, etc.

As early as December 1998, the Center held a workshop on management skills for core than 15 local organizations, dealing with issues such as proposal development, financial management, and strategic planning. These issues were discussed numerous times again throughout the grant term with individual organizations.

The Center also donated use of its space for local organizations to hold meetings on a number of occasions. The office provided additional support, such as sponsoring staff members of Liberian National Democracy Monitors to undergo project management training, donating supplies for workshops held by the Liberian National Law Enforcement Association, and assisting the Liberia Institute of Journalism with its office rent. Detailed below are a number of specific projects that The Carter Center sponsored, working closely with each organization on each stage from development to evaluation.

Human Rights Education. The first project that the Center agreed to support was a project to promote human rights education for teachers. The Center agreed to support seven local NGOs who had themselves agreed to train teachers in human rights at three regional teacher training institutes administered by the Ministry of Education. The seven local NGOs sent representatives to provide human rights education training to a combined total of approximately 750 teachers in three one-day workshops in the Zorzor, Kakata and Webbo regional teacher training institutes.

The seven NGO representatives and Carter Center staff went to Zorzor in January, 1999. The one-day training was successfully completed and materials such as copies of the Constitution of Liberia and the Universal Declaration of Human Rights were distributed to each teacher to take back to their local schools. Evaluations completed at the end of the training reflected a high level of interest in the subject matter. The project was modified when it became clear that first, the Webbo training center would not be in operation in 1999, and second, the first day of training in Zorzor was insufficient in comparison to the need for human rights training and the desire of the teacher trainees for additional training in Zorzor.

On March 5, 1999 at the request of the Ministry of Education the seven local NGOs, with support from the Carter Center staff, conducted a second day of training in Zorzor. This second day of training was a significant success because it provided an opportunity to the teacher trainees to participate in more training, and second because it provided an opportunity for the local NGOs and the Carter Center staff to plan alternatives to the

lecture method of instruction. The opportunity of a second day of training thus provided an occasion to address the issue of existing capacity of local NGOs to train.

Before going to Zorzor on the second occasion Carter Center called for planning meetings at which the group planned and discussed the agenda for the second training. Notwithstanding a range of ideas of how to conduct the training and a general tendency among some to want to "do their own thing," there was agreement to focus the training discussions on the issues of why and how to teach human rights in the schools and use the specialized knowledge of the different group representatives to convey substantive human rights information in this context. In addition, a more participatory methodology was used. The work product of the teacher trainees was a compilation of their discussions on human rights and specific ideas of how to teach their students about human rights when they returned to their communities. The reports were edited somewhat and assembled into one document, with was give to each teacher trainee. During the time of the workshop the Assistant Minister of Education in charge of Curriculum and one of the three regional supervisors of education, were present, and were pleased with the training, expressing interest in doing more work in this area.

Although the initial plan was to take the training to the Kakata Rural Teacher Training Institute, this was not possible as KRTTI had not opened its session at the time that the program was ending. The Carter Center instead agreed to sponsor similar training sessions at two institutes in Montserrado County, at LICOSESS centers in July 1999. A total of 250 teacher trainees benefited from these sessions. Following the trainings, Carter Center staff worked with the team to develop a proposal to raise funding to continue this program in all teacher training institutes throughout Liberia.

The program provided valuable insights into the challenges of integrating human rights education into both teacher training and into the educational curricula. The teacher trainees have had limited, and in some cases, no exposure to concepts of human rights. They were very interested in the program, enjoyed the structure and program of the day and were receptive to bringing human rights training to their schools and communities, but simply lacked the basic resources to come up with appropriate materials themselves. They expressed repeatedly in their evaluations that teaching of human rights needs to be part of the school curriculum approved by the Ministry of Education and that they need and want the Ministry or other NGOs to provide materials on human rights to use in their schools. The training was successful in that it conveyed significant information to the teachers, and the training was well-received not only by the teachers but by the Ministry and by the administration at the Zorzor Training Center, as well.

Liberia Prison Watch. Another project that The Carter Center sponsored was conducted by Liberia Prison Watch (LIPWA), in conjunction with the Rural Human Rights Activist Program (later dropped from the project) and Mr. Pius Sonpon, who subsequently left the country. The objectives included the following:

- to locate and identify existing prisons and other detention facilities, both legal and illegal, within Liberia and document more comprehensively and in more detail

information on the prison conditions, the prisoner population, the general welfare (treatment) of inmates, prison personnel and the court proceedings, if any, relating to the prisoners.

- to increase the knowledge and experience of monitors in data gathering and assessment and to develop a systematic data collection and assessment approach that can be applied now and in the future by all local NGOs in order to yield more reliable data.
- to develop a plan for an initiative to advocate for prisons that meet acceptable minimum standards and for improved adherence to prisoners' rights.
- to develop skills in networking for a common purpose, to design ways to expand this cooperation to a larger group and to initiate collaborative efforts with other NGOs working in the same or related areas to achieve common objectives.
- to identify and explore possible paths of cooperation with the Ministry of Justice and other appropriate ministries in order to work cooperatively to correct some of the human rights abuses observed and documented.
- to obtain release, where possible, of those kept in detention in clear violation of the principles of the Constitution and the laws of Liberia and advocate for development of an appropriate program of legal aid for those incarcerated contrary to law.

With the technical support of Carter Center staff the team undertook refresher training in the appropriate data collection techniques so that the data would be consistently and accurately gathered and reported. In addition they developed the standard data collection forms that they were to use. After undertaking the assessment missions and analyzing the data, an extensive and detailed report on numerous prison facilities was developed and presented to authorities in the Ministry of Justice in July 1999. Copies of the report were also provided to various local and international institutions, including the International Committee of the Red Cross and the United Nations. Ministry of Justice officials appeared to take seriously the tremendous deficiencies in prison facilities and appalling conditions under which many prisoners were detained, and vowed to address these issues during meetings held at The Carter Center.

While LIPWA was analyzing the data collected by the various teams, it discovered another very pressing issue facing detainees. Many of the detained persons in outlying areas had been detained without trial for weeks or months without access to proper legal procedures or legal representation. While this is also a problem in urban areas, incidence of illegal detention is much higher in rural areas. LIPWA developed a follow-up program to address these problems, and launched this portion of the project in August 1999. LIPWA attempted to work with the JPC's legal aid department in identifying individuals in need of legal representation, but the latter organization declined participating in such an effort, citing lack of resources. Instead, the Civil Rights Association of Liberian Lawyers (CALL) headed by Cllr. Fredrick Jayweh agreed to work with LIPWA to represent those detainees who had been held beyond the statutory period. In a follow-up program to the initial assessment, LIPWA returned to a number of facilities and was able to secure the release of more than a dozen detainees, with the help of CALL.

This partnership of LIPWA and CALL has subsequently been augmented with the assistance of the Association of Female Lawyers of Liberia (AFELL) and has received funding from the U.S. Embassy to continue legal aid work.

Project on Widows' Rights. A third small project that The Carter Center agreed to support was with the Movement for the Protection of Widows' Rights (MOPOWR). MOPOWR's program was designed to sensitize widows and their communities to the particular needs and rights of widows, and to assess the specific needs of widows in targeted communities so that further programming could be designed to meet those needs.

The project had three inter-related phases:

1. The development and implementation of a weekly radio talk show on widows' rights;
2. The conduct of a survey of widows in specified areas of three counties; and
3. The development and implementation of two focus group discussions based on radio programs previously broadcast by MOPOWR.

Radio programming was conducted for some six months in mid-1999 on KISS-FM, which has one of the broadest ranges and largest listening audiences in and around Monrovia. Unfortunately no shortwave programming time was available at the time of the program, excluding a large number of rural dwellers. The initial radio programs were general education programs, outlining the context in which widows' rights should be considered. Other programs included specific discussions of the rights of widows and their role in the community. Formatting varies from discussion, to drama, to interactive with listener participation.

The next phase of the project was to undertake a survey of widows to document their location and conditions in certain areas in Nimba, Bong and Montserrado Counties, toward the end of the second quarter of 1999. In preparation for the survey, MOPOWR brought 10 of its people into The Carter Center for three mornings to review the objectives of the survey, discuss the survey methodology, and revise the survey form that the teams of two would use to collect the information from each widow. The field office director and associate director advised the group during this planning process. Initial assessment missions were conducted in each of the communities in preparation for the survey itself. The results of the survey were provided to various government ministries, UN agencies, and international NGOs.

In the latter half of 1999, focus group sessions were conducted in Grand Bassa and Margibi Counties, and discussed the role and rights of statutory vs. customary widows. These programs were conducted in conjunction with AFELL, which provided a presenter for each session to explain that organization's efforts to promote legislation that would grant widows of customary marriages the same rights as those of statutory marriages. At the end of each program, each participant, male and female, signed petitions to the legislature in support of the bill being promoted by AFELL.

The most outstanding needs identified by rural widows were the lack of income generating opportunities for themselves, and educational opportunities for their children. As a result of the survey conducted in Bong County, MOPOWR developed a proposal in early 2000 with a local community in Suakoko to establish a piggery that would provide income to renovate and support a local school. This proposal was accepted by the U.S. embassy's self-help program, and should be completed by the end of 2000.

Community Mobilization Training. After working extensively with numerous small local NGOs, the Center's Field Office determined that an appropriate use of funding for these groups was to sponsor training for a number of these groups, so that the impact of the funding would be felt more broadly throughout the local NGO community. In order to address many of the needs of local NGOs, such as strategic planning, organizational development, and mobilization and facilitative training skills, The Carter Center sought out training opportunities for local NGOs within Liberia, to introduce both the organizations and the individuals leading them to more progressive styles and techniques of both training and leadership. The Center finally identified the Jesuit Refugee Service (JRS) as a group that is able to provide such capacity-building training. Based in Gbarnga, the JRS has been involved in Liberia since the beginning of the war. The training team uses a method called Development Education and Leadership Training in Action (DELTA). The training provides direct experience in participatory, community mobilization, as well as teaching leadership and decision-making skills.

The following local NGOs participated in the August 1999 week-long training in Gbarnga: Liberia Watch for Human Rights, Liberia Prison Watch, the Liberian Human Rights Observer, Center for the Prevention of Child Abuse and Neglect, Liberians United for Democracy in Africa, Movement for the Protection of Widows Rights, Human Rights Association for the Promotion of Older Persons, and Liberian National Democracy Monitors. The agenda, in part designed by the participants themselves, covered community mobilization, leadership and teamwork, communication and inter-personal skills, and an examination of human rights work in general.

The training had several direct and ancillary benefits. The participants experienced progressive, participatory training methodologies, for the first time in most instances. Democratic internal methods of management were promoted, as was gender balancing. During the workshop, staffs of the various organizations worked closely together and forged both personal and professional bonds, which resulted in closer cooperation on specific projects by many of the organizations since the close of the workshop.

This first week in Gbarnga was designed to be the first in a four-part series. Funding for small NGO projects was thereafter exhausted, but the lessons learned in this first part were considered valuable enough to justify the expenditure.

Recommendations for future work. The continued engagement with a wide variety of local NGOs in Liberia leads to the following conclusions. First, the NGOs are eager to conduct a variety of projects, but too frequently lack the training to do so in an effective manner. The lack of effective training for trainers in Liberia is a serious problem, and

The Carter Center recommends strongly that donors address in a sustained way the need to train trainers in appropriate participatory methodologies. Second, the local NGOs need more practical day-to-day advice and supervision concerning planning of their work in order to make any lasting gains in capacity building. Many NGOs have simply not had the opportunity to put into practice techniques of organization and planning in which they may have received instruction. While the Center attempted to address these issues with a number of organizations, lacked sufficient resources and time to do so on a broader scale as this was not a priority of its program.

Future assistance to local NGOs should prioritize organizational development and training methodologies, rather than focusing entirely on content, such as human rights monitoring or civic education. While it would be most helpful in the long term to build the capacity of a local organization to play this support and training role, at present the only organization with a mandate to address these issues is the New Africa Relief and Development Association (NARDA). NARDA's members are those organizations dealing with relief and development as the name suggests, and not those dealing with the more controversial political issues of human rights and democratization. At present, no organization in this sector exists with the capacity to take on a support and training role for other organizations.

Managing Financial Resources at the Justice and Peace Commission

An Evaluation of the JPC's Financial Management Systems

Prepared by Lone Star Consulting
April 1999

19

April 28, 1999

Mr. Stephen W. Wreh-Wilson
National Director
The Justice and Peace Commission
Monrovia, Liberia

Dear Mr. Wreh-Wilson:

Lone Star Consulting (LSC) is pleased to submit our evaluation of the Justice and Peace Commission's (JPC) financial management systems. The report contains findings and recommendations based on LSC's two-day review of the JPC's accounting, budgeting, financial/inventory control, and financial reporting functions.

We have appreciated the opportunity to work for the JPC on this important project and look forward to assisting the organization again in the future.

Very truly yours,

Lone Star Consulting

Peter D Wohl
Partner

EXECUTIVE SUMMARY

Prior to 1998, the JPC in Liberia had no established financial recording or reporting systems within its Finance Department. Over the past 15 months, the Department's Finance Officer has developed and instituted a series of ad hoc procedures with minimal guidance or oversight. The result of these actions (or the lack of action by knowledgeable stakeholders) has been the aggregation of financial processes that do not meet generally accepted accounting practices. Specifically, the Department's financial management systems:

- Are not supported by written policy and/or procedures;
- Lack essential controls;
- Are not always executed on a timely basis;
- Produce inaccurate and/or unverifiable data;
- Are excessively manual;
- Are cumbersome and often involve duplication of effort; and,
- Function independently from other JPC management information systems.

Incremental improvements to existing financial systems will only serve to perpetuate substandard recording and reporting practices. Financial accountability will remain low and JPC's institutional viability will be threatened. For meaningful change to occur, radical alterations must be made. Such alterations include:

- The fundamental reengineering of all financial recording and reporting processes (including the creation of a formal procurement system);
- The documentation of all financial policies and procedures,
- The development and implementation of an effective administrative/overhead cost allocation system;
- The integration of financial recording and reporting systems with other JPC management information systems; and,
- The hiring of qualified staff/training of existing staff to effectively manage JPC's financial and accounting functions.

The report that follows identifies specific as well as general shortcomings associated with current JPC financial management practices Recommendations are offered to address structural liabilities and provide a foundation for positive change

TABLE OF CONTENTS

		Page
I.	**INTRODUCTION**	1
II.	**EVALUATION METHODOLOGY**	1
III.	**THE JUSTICE AND PEACE COMMISSION**	1
IV.	**FINDINGS**	2
	A. Findings By Functional Area	2
	B. General Findings	5
V.	**RECOMMENDATIONS**	6
VI.	**APPENDICES**	
	Appendix A: List of JPC Interviewees	
	Appendix B: List of Documents Reviewed by LSC	

I. INTRODUCTION

In April 1999, the Justice and Peace Commission (JPC) engaged Lone Star Consulting (LSC) to conduct a two-day evaluation of its financial management systems. The objective of the review was to determine the efficacy of business processes within JPC's Finance Department. The assessment focused primarily on the Department's accounting, budgeting, financial/inventory control, and financial reporting functions.

In this report, LSC will present findings in each of the four functional areas. Comments on the overall soundness of JPC's financial management systems are also provided. Recommendations and required next steps are offered to help improve the efficiency and effectiveness of the Department's management practices.

II. EVALUATION METHODOLOGY

Peter Wohl, LSC's Managing Partner, conducted the evaluation during the third week in April 1999. With the exception of specific activities rendered by the JPC National Director and Bursar, the scope of the assessment was limited to the functions performed within JPC's Finance Department. Information used to analyze program results came from a variety of sources including interviews, observation, Department reports and other related documentation.

To facilitate the evaluation, LSC performed the following tasks:

- Reviewed all relevant financial, program and donor reports;
- Reviewed JPC's General Ledger and other journals and forms used to record financial information;
- Conducted interviews with JPC staff,
- Performed walk-throughs of JPC accounting and financial processes,
- Analyzed the organizational structure of the JPC and identified existing control points; and,
- Reviewed Financial Resource Self-Assessment Surveys completed by the JPC National Director and Finance Officer

LSC also utilized elements of the Private Agencies Collaborating Together (PACT) Organizational Capacity Assessment Tool to evaluate JPC's capabilities in the area of financial management.

III. THE JUSTICE AND PEACE COMMISSION

Established in November 1991, the JPC is the human rights branch of the Catholic Church in Liberia. Its National Office, located in Monrovia, oversees JPC programs and activities. The National Office is divided into three distinct sections:

23.

- ***Administration:*** Supervises and coordinates all JPC programs and activities.
- ***Information, Research, Documentation:*** Designs and executes programs aimed at information gathering and dissemination, advocacy, human rights and civic education, and coordinating fact-finding, documentation and reporting activities.
- ***Legal Aid:*** Serves as the legal assistance arm of the JPC. It coordinates all legal aid matters involving indigent people and civic institutions, and handles JPC prison visitation and assistance activities.

JPC's Finance Department is located within its Administration section and is composed of one Finance Officer. The Finance Officer is supervised by the National Director and is responsible for the following:

- Establishing and maintaining an accounting system;
- Controlling financial records;
- Preparing monthly reports for donors;
- Expediting financial matters; and,
- Monitoring the financial performance of JPC's Regional Offices.

IV. FINDINGS

The following section analyzes the efficacy of JPC financial management systems Organizational development ratings and function-specific findings are presented along with findings that address cross-cutting issues.

A. Findings By Functional Area

Table I examines the operational performance of JPC's Finance Department in four functional areas

- Accounting;
- Budgeting,
- Financial/Inventory Controls, and,
- Financial Reporting

Ratings are used to signify departmental capacity with respect to each functional component, and accompanied by specific findings

Table I: ***Findings by Functional Component***

Functional Area	Rating	Findings
Accounting		
a. Appropriate and adequate financial procedures and reporting systems are in place.	1	▪ Financial and accounting processes are primitive, incomplete and do not comply with generally accepted accounting practices. ▪ No written policies or procedures exist for the recording and reporting of financial information. ▪ Recording of financial data is often delayed and performed on an ad hoc basis.
b. Account categories exist for separate project funds.	1	▪ No formal chart of accounts has ever been developed. ▪ Bank accounts have not been established for each project and some cross-project funding takes place. ▪ Overhead/administrative costs are not allocated across projects.
Budgeting		
a. Regular budgeting process is developed and integrated into annual operating plans.	2	▪ JPC division and project budgets are not prepared annually. ▪ Financial information is not incorporated into annual operating plans. ▪ Spending projections/budgets are submitted by Regional Offices quarterly and reviewed by the National Director and Finance Department. ▪ Methods used to project program budgets are unsound, and line item allocations are often incorrect. ▪ Budgets are not used as management tools.
b Staff is responsible for preparation, management and implementation of program budgets.	2	▪ Preparation of quarterly budgets is performed at the regional level by project and administrative staff. ▪ Budgets are not consistently monitored at the regional level. ▪ The Finance Department loosely monitors progress against project budgets, but the information is not used in regional management and planning.

25.

Table I (continued): ***Findings by Functional Component***

Functional Area	Rating	Findings
Financial/Inventory Controls		
a. Adequate financial and inventory controls exist and are implemented.	1	▪ Few formal controls exist in the areas of procurement and accounts payable. ▪ Opportunities for fraud exist in most JPC financial recording and reporting processes. ▪ Cursory reviews of Regional Office spending and assets performed.
b. Internal and external financial reviews are performed with regular and appropriate frequency to assure transparency.	2	▪ Independent audits or external financial reviews are rarely performed and only at the request of donors.
c Adequate procurement requirements are in place.	1	▪ No formal written requisition, purchasing or stock control procedures in place.
Financial Reporting		
a. Financial reporting is accurate and timely.	2	▪ Almost all financial reporting is donor-driven. ▪ There are delays generating donor reports and information contained within them is often questioned. ▪ Internal reports are generated regularly (monthly, quarterly and annually) but are often confusing and not comprehensive ▪ Financial information contained in reports is not always verified.
b Reports are used for planning	1	▪ Financial reports are rarely, if ever, used for planning.
c The organization has a system for reporting on financial status.	2	▪ Outside of donor requirements, the JPC is only required to report on project expenditures once a year at the Archdiocese and Pastoral Conference. The cost-effectiveness of project outcomes is never analyzed, as spending details are often unavailable or overlooked. ▪ The National Director has asked for, and is currently receiving, monthly expenditure reports. Quarterly expenditure reports are also prepared.

Key to **Table I** Ratings:

1 – Needs urgent attention and improvement
2 – Needs attention
3 – Needs improvement on a fairly wide scale, but not major or urgent
4 – Needs improvement in limited aspects, but not major or urgent
5 – Room for some improvement
6 – No need for immediate improvement

26

Overall Ratings and Comments

Ratings by functional area are presented below along with general comments.

Accounting (Overall Rating - 1)

Basic accounting procedures are not in place for the recording and reporting of financial information. In addition, no policy manuals or documented guidelines have been developed that address accounting procedures, a standard chart of accounts, approval authority for financial transactions, and expenditure controls. Appropriate mechanisms to ensure separation of project funds are also lacking.

Budgeting (Overall Rating - 2)

While quarterly budgeting does occur at the regional level, the accuracy of line item projections is often questionable. Prior year costs and expenditures are not factored into the JPC annual operating plan and meaningful monitoring and evaluation exercises are rarely performed.

Financial/Inventory Controls (Overall Rating - 1.3)

Few controls exist to prevent fraud (although the need for them is understood by those involved in financial management in the National Office) and independent or external audits are rarely performed. No formal written requisition, purchasing or stock control procedures are in place.

Financial Reporting (Overall Rating - 1.7)

Financial reporting at the JPC is generally donor-driven. Reports are produced to meet minimum requirements and often contain incomplete or unverified information. Neither internal nor external financial reports are used in program planning.

B. General Findings

Prior to 1998, the JPC had no established financial recording or reporting systems within its Finance Department. Over the past 15 months, the Department's Finance Officer has developed and instituted a series of ad hoc procedures with minimal guidance or oversight. The result of these actions (or the lack of action by knowledgeable stakeholders) has been the aggregation of financial processes that do not meet generally accepted accounting practices Specifically, the Department's financial management systems.

- Are not supported by written policy and/or procedures;
- Lack essential controls;
- Are not always executed on a timely basis;
- Produce inaccurate and/or unverifiable data;
- Are excessively manual;
- Are cumbersome and often involve duplication of effort; and,
- Function independently from other JPC management information systems.

In addition, the individuals responsible for ensuring the efficiency and effectiveness of the JPC's financial processes lack the requisite knowledge and experience to do so. The Finance Officer is the only JPC employee within the National Office with any formal training in accounting.[1] Programs to promote knowledge transfer or continued professional education have not been developed.

V. RECOMMENDATIONS

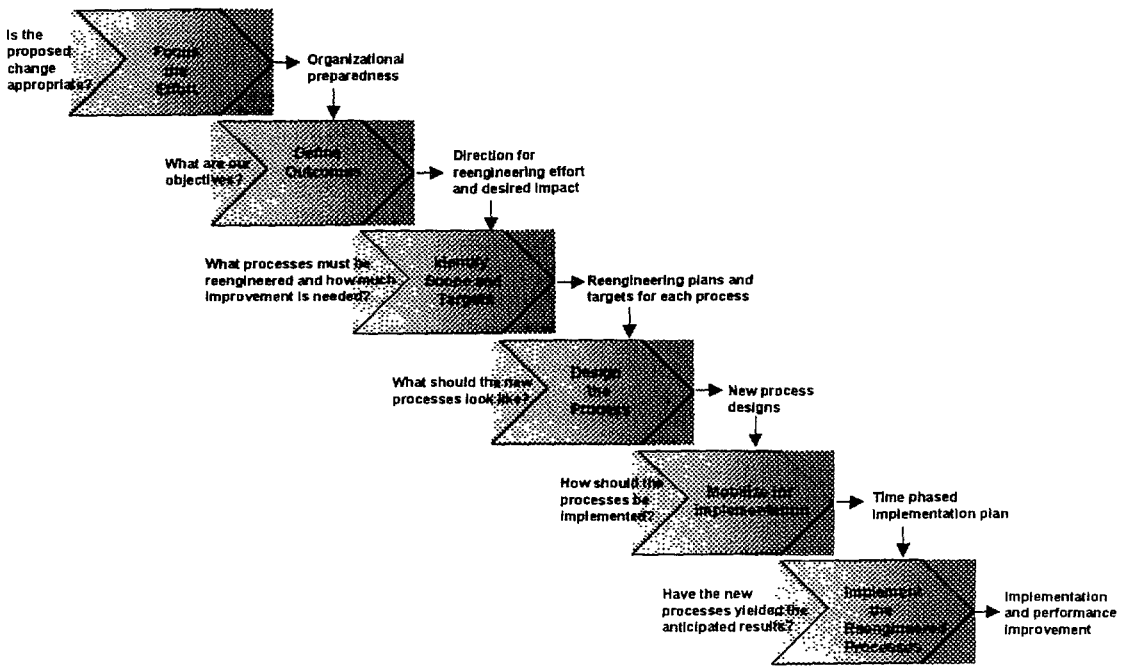
The JPC is at a crossroads. Incremental improvements to existing financial systems will only serve to perpetuate substandard recording and reporting practices. Financial accountability will remain low and JPC's institutional viability will be threatened. For meaningful change to occur, radical alterations must be made. Such alterations include:

- The fundamental reengineering of all financial recording and reporting processes (including the creation of a formal procurement system);
- The documentation of all financial policies and procedures;
- The development and implementation of an effective administrative/overhead cost allocation system;
- The integration of financial recording and reporting systems with other JPC management information systems; and,
- The hiring of qualified staff/training of existing staff to effectively manage JPC's financial and accounting functions.

A qualified external consultant (someone not currently employed by the Liberian National Catholic Secretariat or JPC) should be used to conduct a comprehensive audit of JPC financial management systems Once the audit is complete, the consultant should work with the JPC to implement new financial systems A reengineering plan must be developed that is "JPC-specific" and addresses each of the suggested alterations Generic guidelines for the plan are presented in **Figure I** Questions relating to each stage, and anticipated outcomes, surround the shaded arrows.

[1] The Finance Officer graduated from college with a minor in accounting and had no professional accounting/financial management experience prior to joining the JPC.

Figure I: *Guideline for the JPC Reengineering Effort*



29.

VI. APPENDICES

Appendix A: List of JPC Interviewees

Stephen W. Wreh-Wilson, JPC National Director
Wade Williams-Stevens, Finance Officer
Father James Lee, National Catholic Secretariat Archdiocesan Bursar

Appendix B: List of Documents Reviewed by LSC

Financial Reports
Dutch Inter-Church Aid Financial Report, Nov 1, 1997 - October 31, 1998
Sources of Donated Income, Year Ending December 31, 1998
JPC Income Statement, Year Ending December 31, 1998
Schedule of Payments of Donated Capital, Year Ending December 31, 1998
Disbursements and Expenditure Report, Year Ending December 31, 1998
The JPC Carter Center Financial Report, February 1999
National Office Budget, February - March 1999
Statement of Budgetary Expenditures for the Months of February and March 1999
Bank Reconciliations (all JPC accounts), March 1999

Program Reports
Annual Activities Report, January - December 1998
1999 JPC Structure and Programs Document
JPC Plans and Prospects Document
The Legal Aid Department Monthly Report, June 1 - 20, 1998

Other
The Sub-grant Agreement between JPC and the Carter Center