



# INNOVATIONS FOR SUCCESSFUL SOCIETIES

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Interviewee: John S. Morlu II

Interviewer: Graeme Blair

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BLAIR: I'm Graeme Blair, I'm here with Mr. John Morlu, the Auditor General of Liberia and we're here in Monrovia. So I guess it would be great to start with just a little bit of background about yourself and how you came to be in this position. We talked about this a little bit the last time.

MORLU: *Yes, I was born here in Liberia. I left the country just before the war in 1990. I went to the States. I graduated from the University of Virginia, studied economics, studied accounting, then got a Master's Degree from George Mason University, in National Commerce and Policy and also an MBA (Masters in Business Administration) and throughout a host of professional certifications in accounting and audit. I worked in Washington, DC for the most part but I also had a job that afforded me the opportunity to travel in the former Soviet Republic, working in the areas of public governance, financial management, particularly Russian institutions that were just coming out of the cold war economic-type economy. I also had the benefit of traveling in Southeast Asia as well as in East Asia including Malaysia and Singapore.*

*My last job in America was at Unisys Corporation in Northern Virginia where I worked as an audit manager. You can have most of my own profile actually on the GACliberia.com. I came to this job when the president of Liberia was head of the Governance Reform Commission, where Dr. (Ellen Johnson) Sirleaf works. She believed that the center for integrity in government, the center for accountability and transparency in government was an independent auditor general.*

*As head of the Governance Commission she pushed very hard to refine the law that created this institution, bringing it up to an international standard, making the auditor general reportable to congress, the parliament. So that gives the auditor General some degree of independence.*

*When she became president she followed it up with an agreement with the international partners under the GEMAP arrangement to competitively recruit an auditor general that would come into Liberia and reform this institution to make it an important accountability and transparency arm of government. At that time the international partners were looking at strategic institutions that were either revenue generating or an expenditure management or accountability institution and they divided the institution among themselves.*

*The United States government took over the Budget Bureau, World Bank, IMF (International Monetary Fund), dealing with the Finance Ministry and so forth and the EU (European Union) took, fortunately, over the affairs of the GAC (General Auditing Commission). But the EU didn't want the president just appointing another Liberian or anybody that she pleased. The agreement was that they would finance the auditor general post so the auditor general could be independent financially so that he is not subject to compromising the audit because of a past history of taking bribes or other rackets and so forth.*

*It would be either a Liberian or non-Liberian, it didn't matter. It was a professional post and they were going to advertise it in all the ACP (African, Caribbean and Pacific) countries, which mean practically all the developing countries as well as Europe. We went through the competitive process that lasted for almost six months. I think I went in as the underdog because of my age. At that time, the President of Liberia and I had a very close relationship. I was helping her in several areas of governance. She asked me along with four*

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*other Liberians that she thought were capable of doing the job, to apply. Unfortunately for her she didn't have control of the process so she wanted the best Liberians to compete with whoever the international applicants were.*

*I applied about 4:46, which is like 15 minutes to the end of the period. That day, I think it was a Thursday, I was probably one of the last people that applied because number one, I had a career path at Unisys. I was doing a great job there and I loved the institution and secondly I'm married to my college sweetheart from the University of Virginia. She is an American from Virginia, and we have four children. I was also constrained because one of our children has a medical condition that requires him to go to Johns Hopkins University at least once a month which means given the conditions in Liberia, given the fact that I'd be away for so long and the limited medical facilities, my family could not accompany me.*

*So I got this job in November. After the competition, we had an interview. Unfortunately for me, I had to have my interview on the phone because I was at work, I couldn't afford to leave my job and come here and do a face-to-face interview. So from that, I thought maybe I'm the last choice because when you're face-to-face you can make a better impression but if you're talking on the phone, you don't really know from anywhere. But in any event as it turned out I won and in November the EU offered me the position. The president and I discussed it. In January 2007, she nominated me to be auditor general, because the condition was that the EU would recruit and send the name to the president, but because it is a constitutional post, the president would appoint and then the name must go to the parliament for consent.*

*So it is the only position abroad I've had to suffer a tripartite vigorous process. No other cabinet level post has been faced with that kind of difficulty. But in any event it took me a while to accept the job because I have a family, a wife and kids and I had to convince them as a Liberian born here it was good for me to come and contribute. I thought maybe I could bring a new start to an institution and so forth. Since I was coming from the public sector, I also had a business activity to deliver for Unisys because I had a contractual agreement and there were benchmarks I had to meet. So for me, this job was not just a government post. As far as I'm concerned I hold a constitutional office, but I'm also a contractor. So I get paid in foreign cash. I have to do invoices as a contractor, but I also hold a government post for the EU.*

*So in any event, my wife finally decided that I could come, but the risk was too high. So I had to talk to Unisys Corporation to grant me a leave of absence. They saw that this was volunteer work. In their judgment Unisys was thinking, yes, this is great, we have a staff that will be doing this kind of work. We'll give you a leave of absence and you can come back when your contract is up. So with that guarantee of some level of employment in case it didn't work out, it sort of gave my wife some level of ease for me to take this job. The point is I have lived in America, given that I have four children, we have lived on one income. My wife and I decided that it is best to take our kids into society and to make more money. We both could not be in the workplace, so we threw up a coin and I won to stay in the workplace, literally. She was career-oriented, I was career-oriented. When we have four kids, one with a medical condition it was just too much.*

*But in any event we have managed. We've got to be able to live on one income. In any event I took the job, came to Liberia and started in the year 2007.*

BLAIR: Could we start by talking about what you would call the greatest successes so far in your work?

MORLU: *Two major areas, three actually. One, we have been able to build an institution that is today probably the most recognized audit institution in Africa. We get invitations from everywhere. As a new institution I was even invited to Oslo to help draft the standard for what a model audit institution would look like given level one, level two, level three. So as a new institution I think we were able, within those guidelines, to make that impact. We have also been an institution, whether we like it or not perception-wise, that every Liberian looked to for redemption, for the government when it comes to fighting corruption, with respect to ensuring that there is some level of accountability and transparency in government or public resources.*

*Today we are probably one of the most important institutions in the sense that every Liberian is taking their grievances here. So even at the parliament, when the parliamentarians are fighting among themselves, they see it as a way to handle their problems. When there is a counting in Grand Gedeh and when there is a dispute between the locals and the political appointees and the county administrators, they come in with petition for an audit. When there is a problem in Grand Gedeh, Margibi, or Maryland, everybody wants an audit. Even the press union of Liberia, when they have a little dispute among themselves, they want an audit. And they want an audit, not from any other institution, but from the auditor general's bureau because they see us as having integrity, that we do our job objectively, without fear.*

*When you have that belief, just getting the idea that at the end of the day you will be accountable through an audit, has served, is serving, as a big deterrence to a lot of people. It is really providing the confidence to many international partners and the Liberians that, indeed, there can be an institution that can ensure probity in government, in one area.*

*The other important area that I believe we have done well is that we have brought the issue of budget, the national budget. When I got to this country in May 2007, to take this office, the first thing I got hold of was the National Budget of the Republic of Liberia. There was nothing but errors and mistakes and even revenue not being included in the budget. So I did a critical analysis of the budget in a 99-page document. It's on the GAC website. We had a big fight over the budget. I didn't have an office, I was working out of the hotel. I didn't have a vehicle, no office, but I was able to take my laptop and whatever knowledge I had and critically reviewed the national budget. Some people say I hijacked the budget. Several people in the national community were not very pleased with the manner in which the auditor general of Liberia intervened in the budget, but I think everybody had come to realize that because of our intervention today, everybody debates the budget in this country. Even my own mother, who doesn't speak English always talks about, "Where's the budget? Where's the budget?"*

*So now the budget has become this one national document that everybody should understand. The projects of the country run through the financial accounts of the government which is the budget. It was like a secret document. Everybody passed the budget in one day. The budget is given to the parliament and it is gone in one day. Even the parliamentarians didn't know how to read the budget. So the first thing, when I looked at the national budget was, there were no page numbers. Okay, here is this big document, no page numbers. I said, "Okay, that doesn't make any sense." So I started to ask them. I went page by page. By this time, I realized there was a surplus. They didn't disclose it. I knew there was*

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*\$47 million dollars of surplus money of imbalance as of May 17<sup>th</sup>, 2007. There was about \$47 million dollars in the national budget.*

*So I went to the president and I went to the ministers and I said, "Hey, I don't see any line in the budget talking about 'carry forward'. I don't see a performance report. What is going on here?" Everybody said, "It's none of your business." "No, I'm auditor general. You have to account". Even the president didn't like that. The minister of finance didn't like that. A lot of people in the government didn't like that. But I told the president quickly that the government bureaus, when I got here, were spending about \$12.5 million dollars a month. So even if you were to double that within the last month you have \$25 million dollars. So with the \$47 million dollars, and current revenue at the same time, you will end up with a cash balance of \$32 million. I said, "You've got to disclose it."*

*So I went behind the scenes for two weeks, trying to get the budget director, the minister of finance, the president and everybody else to disclose this. But the president wasn't around. She was supporting my effort but she had to leave to go to the States. So then it became, Okay, the government appreciates the auditor general trying to figure out- so the first thing was why are they fighting to keep from disclosing the surplus amount? So I started to ask the board, "You want to tell me every year that we will begin a new country? Because there has to be a deficit or a surplus." We talked about surpluses and deficits and so forth. Every month my wife would say, that at the end of the month she had done a reconciliation and she might say we have about two dollars left in the bank account and your salary is going to be maybe five dollars so what we've got to spend this month is seven dollars". That amount. If it is a zero amount, she discloses that. If it is negative, she will disclose that. But in Liberia they didn't. So for the first time in the history of Liberia I insisted that the government of Liberia disclose the surplus and we fought. We had a big battle, two months. We went to the parliament to debate, even one of the government officials became the guy to fight me, but I didn't fight back. But in any event, we were able to get \$16.8 million dollars additional revenue disclosed in the budget as surplus.*

BLAIR: So what happened to the rest?

MORLU: *What happened to the rest? They said they were going to do a better reconciliation and by today's date there has been no better reconciliation.*

BLAIR: So I'd like to hear more about that several month period and in the beginning of that period, how did you start to get people behind you?

MORLU: *I didn't get Liberian government officials behind me. They hated my guts. But what I got, and I noted it in my report, was a group of people that I considered pro bono Liberians who were fed up with the system, who decided, "Okay, Mr. Auditor General, we don't need money from you but we'll help you gather the data. We work in the ministry of finance, we work in the ministry—." So the people that were on my side were the civil servants in the ministries. You know for me to review a 99-page document, being in the country barely two weeks, I'd have to have allies. I didn't do it on my own. So I did it with pro bono workers, the civil servants. They gave me really accurate data, documentary evidence. So I told the president, "I think you've got a disconnect. The civil servants are fed up with corruption, they're the ones giving me the information".*

BLAIR: Did you have to convince them to work for you or did they come to you?

MORLU: *They came to me.*

BLAIR: How did that start?

MORLU: *It started with one or two of them that I knew. I had been talking to them. Then they got all their friends. I had so much information that when I went to give my presentation, it was like a drop in the water. Evidence, documented. I couldn't read them all.*

BLAIR: So they were from the ministry of finance—.

MORLU: *The ministry of finance, the different line ministries. They were giving me revenue figures that were being collected and not reported in the budget. They were giving me outstanding taxes that were being hidden. I mean they gave me enough information about fiduciary amounts that were being collected. I'd just been in the country barely two weeks. So I figure I had allies. And throughout my audits the people I've had to depend on are the civil servants who for some reason believe they're not benefiting from the system so they're willing to leak information.*

BLAIR: That must put them at some risks for their jobs.

MORLU: *As the auditor general I don't disclose who they are. You see the pile here, this is nothing but corruption documents from people who give me information daily about this person doing this, he have taken this amount of money and so forth. So I get that every day. So what we're trying to do here now is to organize a group that will be able to process this kind of information right when it comes into the auditor general direct. As we have in America, we have hotlines, fraud hotlines, so we'll try to get to it quickly to process this. But in any event, so the auditing has become an aspect of Liberian life. The issue of budget has become an aspect of Liberian life that, I think if it continues this way, people will begin to insist on it. Even last year the legislature was the one who didn't pass the budget. Until we get better reconciliation, we want to know the surplus. So then the whole reconciliation has become part of every day management issue. So these are two major areas.*

*The other area that I did was, I came into a system with a bit of patronage and partisanship. I said, "Look, I go to America as a foreigner. I managed to be a manager at Unisys. I didn't know anybody there, but I wanted to work in the system because I went to UVA, I went to enroll there, I got a good education. I've never been discriminated against. I succeeded in some way to take care of four children and wife. Okay, I'm going to repeat what I did in America." When I was graduating from college you go and take this test at KPMG. They put you in a big room, you take a test and you come in as an intern or whatever, or a trainee and basically after your performance for three months, you get a placement. So I said everybody at the GAC will be able to compete. I fired the old staff that was here.*

BLAIR: You fired everyone?

MORLU: *They were corrupt, they were incompetent. They came to GAC (General Auditing Commission) during the interim government when they did the power sharing. So I'm for LOFA (Liberian Office of Finance Administration) but I got the commission from LOFA regardless of their background. So that's what the system was.*

BLAIR: That must have made people pretty angry.

**MORLU:** *I'm telling you they did not understand what I was driving at, but when I came in I told them I get paid by the international partners to deliver the audit report following the requirements that are in the Audit Book International, so everybody is going to have to go. I didn't hide it, I was transparent. I said, "But here are options. I will give you retirement. I will pay you for six months. I will give you four years of education and I'll give you a minimum of \$2,500 to \$3000, but you also have the opportunity to sit for my test. If you pass, you keep all the benefits that you get plus new employment, but you must go through the system." We agree.*

*What did I do? I published a 500-question examination. We published it in the papers for one month. The questions were published in every international paper. Everybody knew. You come here at the GAC, you register, you get a number. Then you go sit the test. You don't put your name on your examination, you only put your number so those who register you will not administer the test, those who administer the test will not grade the test. Those who grade the test will not tabulate and those who tabulate it will not present the report. But then the government refused to give me money. So for the first few months I had to finance all of this out of my pocket because I was committed to it. I paid for the whole entire process.*

**BLAIR:** So the European Union only funded your salary, not—.

**MORLU:** *My salary. Not the GAC. They were providing technical support through training opportunities and so forth, capacity building. But the actual day-to-day operation had to come from the government, but the government was not giving me money at that point. So I asked the president. I said, "Look, I need to do this. Why not give me one or two thousand dollars to compensate the staff that we'll be losing?" She agreed with me.*

**BLAIR:** This is a couple of months after?

**MORLU:** *No, before, as I had said they had already agreed to this, so it was just for me to implement. But then they've put a caveat in the law that says okay, Madam President says, "I agree for you to restructure, reform in the manner in which you presented to me but please seek the advice of the CSA (Civil Service Agency) director." I was patient. I went to the CSA director. The CSA director said, "Okay, I have approved it on the condition that the budget is approved, but then you have to have the legislature include in the budget this appropriation and your plan for restructuring so when the budget is approved you have the legal authority to go ahead." So I funded the process.*

*Then when I began to execute the plan, the employees who were losing their jobs, they went back to their constituency, to their parliamentarians, and they began a big fuss. But then I was in the States. I had just traveled to the States to get ready and to come back in September. They wrote me a letter saying you must stop. The parliament said, "Cease and desist, reinstate everybody". I wrote them back from the States. I said, "No. I funded the process. You gave me the legal authority to do this. I cannot. In fact, the auditor general is independent by law and I will not allow you to interfere in the administrative day-to-day activity of the GAC." I said, "I'm running with the authority of the executive, I cannot have the interference of the parliament". But then, what did they do? They rejected my letter. They set up a committee. I came back immediately on a Saturday. They summoned me to appear before them on Tuesday. I went there and I said, "Look guys, honorable members of the legislature, read." They said I was arrogant. I wasn't being arrogant. I said, "On page 71, 72 and 73, it lays out clearly, in a transparent way, the restructure and reform of the GAC. You passed it. It's not*

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*my fault you didn't read it. It's the law. If I don't implement the law, I would not be a good auditor general." They said, "Oh." I said, "End of discussion." They allowed me to go.*

*Then they went and made some story up that I had given some interview to some international wire service and for that they were going to hold me in contempt.*

BLAIR: Of the legislature?

MORLU: *Of the legislature. I said, "Wow. I studied American government and I remember back in New York some guy sued the legislature for contempt, so I'll be the first Liberian on this earth to challenge the contempt power". Because I felt at that point I was being abused by the Liberian legislature. If they don't like it they say, 'contempt, contempt, contempt'. So I said, "I will not pay and you will not hold me in contempt. (They fined me \$4,999 Liberian dollars, which is small.) I won't pay, on principal." I said "No", because if I pay, I compromise the auditor general's office as an institution and I was inviting unto myself, continued interference by the executive and the legislature in day-to-day operations. That means the principle under which I came would have been undone.*

*So I asked the government to intervene. I called the president, nobody answered. I called the solicitor general, and he said he would call me back. I called the minister of justice, nobody in this corner was willing to help me and at 4 o'clock I was about to go to prison. I decided I would borrow \$3,000 from my mom, from whomever, and I would sue. So I got a constitutional lawyer, immediately. He called the Supreme Court judges and described the situation. And before the legislature could make a determination, the lawyers filed a Writ of Injunction in the Supreme Court and the Supreme Court granted. So they put a stay on the action to arrest me and throw me in prison.*

*So I went to court with the parliament, the upper house. It took six months. They said they couldn't deal with me until the court issue was resolved. The court came down unanimously, the first unanimous decision by the Supreme Court of Liberia, unanimous, saying that the Auditor General was right, and he cannot be under the direction or supervision of anybody. So that freed me up to do what I wanted to do and I announced that the Supreme Court decision established the constitutional boundary. But the point was, I was willing to leave this job and go back to America rather than compromise just because I wanted to keep the job, just because I wanted to keep the relationship with the president. I know her very well. Most of the people in the cabinet come from her village: the Defense Minister, the Finance Minister, he was then Budget Director, Gender Minister. The vice president and my father were good friends, the president's son, another good friend. At the end of the day I'm here to do a job and I was willing to ruffle feathers with anybody, I had to do my job because I had a term of reference.*

*So in a sense, yes, it was not easy to reform the institution and make it viable. It came at great risk to my own personal well being. I had to stay and live a solitary life. So I leave from here, I go home. Usually I don't attend public functions, I don't go into public places because I don't want to get attacked. My orderlies have gotten attacked, my deputies are attacked.*

BLAIR: Do you have protection?

MORLU: *I do have my own security and I want to keep it that way. For the first six months I provided my own personal security. Now the commission provides security for*



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*me. But I think I trust them. I'd rather keep it that way. But again, the point is, it is the first time we are auditing in a credible way in this country. This is the first time in the history of Liberia where audit reports have been published and have been sent to parliament.*

BLAIR: So at some point after the Supreme Court decision, the legislature agreed to fund—.

MORLU: Yes, we had become good friends.

BLAIR: The legislature—.

MORLU: *Now they don't do a lot of things in government. When it wants to pass the concession bill, "Speak to the auditor general". If they're trying to review a budget, "Speak to Mr. Auditor General". So when they're trying to pass a law, "Mr. Auditor General". So we have become very good friends with respect to our professional values. Our job is to support the effort. In fact, for the next two years, because the EU has just agreed with the president to renew my contract for another two years, my proposal is to build the institutional capacity of the legislature, not the individual legislators. But again, America for example, we have a Congressional Budget Office (CBO). We have an administrator, the administration department of the Parliament. We've got congressional staffers. The staffers can come and go, but the key administrator who pays the bill, is me, and the Congressional Budget Office, they work for me. This is a professional class. In Liberia, the challenge for governance is that there is no distinction between a civil servant and a politician. Everybody is political.*

BLAIR: So what changed between you and the legislature? It wasn't just the Supreme Court decision; you convinced them that it was good.

MORLU: *Yes, I convinced them that it was good and they have come to realize that indeed the auditor general's office is supposed to strengthen them, not weaken them. It is the one institution they have to hold the executive and the other two branches in check. So they are looking at it as a positive rather than negative.*

BLAIR: So were there a couple of big audits that came out that changed the tide?

MORLU: *Yes. We produced about twenty-four audit reports (You can find them on our website.) that have made a lot of noise. It has brought forth that the ministry of finance ordered the second audit. People actually now, for the first time, realized any minister calling me, had messed up. I brought in auditors from Ghana, auditors from Zambia, with South Africa supporting our effort, to produce audit reports that met international standards because I was training staff, building capacity, but there was also a demand for me to do audits. So I had to be a little bit more innovative. The government was not giving me resources to do that. So what I did was, I appealed to the GAC (General Auditing Commission) I have to succeed now and if I don't succeed it will be a shame, not only for me as auditor general of Liberia, but the auditor general community. So all the twenty-three English-speaking auditor generals in Africa are committed in providing me manpower to do these audits.*

*So my first independent audit, I had 21 Ghanaians and Zambians here auditing. I didn't have to pay them. They are government and their auditor generals pay them, but they were people with thirty years experience, someone who had audited at the UN for 24 years, someone who had audited in the government of Nigeria. One of them actually audited in the EU, so they had a lot of experience.*

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*So that really helped me combine my effort with my local staff to be able to produce these 24 audits. We are about to release another 24. So I think the audits have been appreciated by civil society and the media has done an incredible job in partnering with civil society to support our effort.*

*Every university student wants a copy of the audit report. What we do is we disseminate our audit report on our website so that they can use it. Teachers want to use our audit report to teach governance, to teach accounting, to teach auditing. Civil society institutions always want accountability and transparency and they are using our audit report to make a point. International partners, they all have copies of our audit reports. If I wanted them, I produced them.*

*One of the challenges I had also was the government not giving me money. Some of my audit reports had two to three hundred pages. So what did I do? I said, "Look, I don't need money to do the work", I put everything on a CD and everybody does who completes the work—so we send it to the local places, to the copy shops and people can go and print it and they pay for it. So we are able to get audit reports into the hands of many people at a relatively low cost. I could never have been able to afford to produce this, I mean, this is just one report, "County Development". The reports are very big. This is a report I completed on the health ministry. So if I were to produce 200 copies of this I'd go broke. So what do I do? I put them on a CD. Then if you want it you can have it on CD, it's cheaper, or you can go to the local shops—.*

BLAIR: So you distribute them to the copy shops?

MORLU: *Yes, we have a communication department here that distributes them to civil society groups and to universities, to local copy shops and so forth.*

BLAIR: One of the first things you said was that people are now thinking about auditing the government. How did you build that popular support? This is one of the ways, what are the other ways?

MORLU: *This is one of the ways that you build—but I also believe people want change in this country badly. A lot of Liberians were not fortunate enough to go to America and get an education. They have never seen, or believe, that there will be anybody called Liberian who will stand up to a government and we did. Whether it is parliament, whether it is the executive, we fought back to maintain the independence of the GAC. So they trust us. And the budget debate really helped us because when the Executive and everybody was attacking us for interfering or intervening in the budget, (they went as far as threatening to charge me with treason because the budget was known as such a secret document), I did, I intervened in it.*

*So from that budget debate, the GAC entered into the secular life of people, because we brought them the budget. So they begin to appreciate the work of the audit and after we give them the audit report, then they can see. When you say corruption, they have evidence, before it was just talk, now it is documented.*

BLAIR: So when they see the politicians attacking you for going after corruption they say?

MORLU: *Ah, I was just having a discussion with some people in the Executive. I said, "You see, the same problem with TRC". (Truth and Reconciliation Commission). When you attack TRC, people say, "Aha, they did a good job." So naturally people like the underdog. When you watch a football game we want the little guy to win. So if*

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*they see a whole government coming down hard on you, they'll begin to think. Okay—and you're fighting back. You're saying, "Well, I will lose this job". People asked if I apologized because I said the government was three times corrupt. "Had you apologized"? "How dare I"? I said, "But it's true. I have evidence. I'm not going to apologize for my professional position." People say it's political talk. I say, "No, it's not political talk, it's my professional position".*

*You know Transparency International, when they give the Corruption Index, about Liberia being the fourth most corrupt bribe-taking country in Africa, you don't ask them to apologize. You don't ask them to apologize when they say the control of corruption in Liberia has fallen. I mean our ability to control corruption has diminished. You don't get them to apologize. Why should I apologize for a professional position? Fire me. But in the end what else you do is to present evidence to substantiate that position. I think the reality has come to hit everybody that indeed the system that we have had for 161 years is not sustainable. I mean, this is a country where people would refuse to prenumber a voucher, simple things that you would do in America or anywhere in the world. They will refuse to do that.*

*This is the country where every minister wants to sign a check. You get it? As auditor general, my job is not to sign checks and to sit on a procurement committee and to be involved in day-to-day hiring. Come on! My job is to set strategic direction for the entity to ensure that the staff is capacitated, that we have a strategy plan, that it is implemented and that I can hold people under me responsible. But if I'm involved in procurement, involved in day-to-day routines that don't matter, I mean, signing a check? I'd spend my entire day in a procurement committee meeting when I should be going to the Secretary of State. So then how do you distinguish the political appointees and the civil servants?*

*In America, I heard somebody say Obama has to appoint 7000 people. These are political appointees. But American bureaucracy remains. The guy who does the accounting, he's not going to get fired because Obama is president not President Bush. Here there's no distinction. So how do you fight corruption if you're the minister involved in the day-to-day routine stuff?*

BLAIR: Right.

MORLU: *So these are the kind of reforms in general we've been trying to push. When I came to this country, I said Liberia needed a public finance law. I was in a meeting at GEMAP on June 17, 2007. And I said Liberia needs a public finance law, that Liberia was the only country that did not have a PFM law (Public Financial Management). I can tell you even the guy that represented the IMF said we don't need it. The Minister of Finance, there, said we don't need it. EU backed me that we needed it. I said, "How can you run the whole country without a financial management framework?" But guess what, IMF finally realized that what I was saying was correct, they made it a requirement. So today we are about to pass a PFM law.*

BLAIR: Were you already the auditor general at that point?

MORLU: *Yes, I took over in May 2007 so I was already the auditor general. I was required under the GEMAP (Governance and Economic Management Assistance Program) agreement to make a presentation on a global financial management issue every quarter to GEMAP, or every six months and that was my first presentation. I told them, "Here are the things that are missing: no internal audit*

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*function, no PFM law, no accounting standard, no accounting principles". These are global issues, and everybody rejected it. The president said, and I remember, "No, I agree with the auditor general. We need one public finance management law".*

BLAIR: Had you spoken to her about it beforehand?

MORLU: No.

BLAIR: Did you have any other allies in these meetings?

MORLU: *No. At one point, the president supported me, and at one point she didn't, so I didn't really know, but I knew one thing, that she would never push me to the breaking point. But she also was in a position where she would not support me enough for the cabinet to break. So she had to balance herself in a way. So I appreciated the position she was in. Anything she did or didn't do, I didn't take it personally. I mean I can't imagine being president in a country coming out of war where nothing but corruption has been known. So you can't push her too far. You can't blame her too much for everything, because you know that she is trying to do the right thing. But again, she also has to balance all the realities. As the auditor general, I will do what I know. So I said to the president, "I am only doing the job the best way I know how". And at one point I laughed, I said, "if I were to listen to everybody's advice, including my own mother how to do this job I would be the most crazy person, because everybody tells me how to do this job but me." So I have so much advice, you have to do it this way, you have to do it that way, it has been a mixed blessing.*

*On the one hand I think we have a president who is committed but constrained by the reality. On the other hand you have international partners who are saying how accountability and transparency and not diplomacy is the cornerstone of any major democracy- the rule of law, accountability and transparency. And the international partners, I can tell you, have stood by me and my effort 110%. So they have really never wavered in support of the kind of work I'm doing and that gives me some sense of comfort. The Liberian people have never wavered in the kind of work we're doing. So in a sense, you've got the Liberian people who are the taxpayers supporting your work, and you've got the international partners.*

BLAIR: Did you have a plan from the beginning about how to get the public on your side?

MORLU: *I didn't really have a plan but what I did, between November and the time I took this job, I came in with a two-year blueprint. So I didn't come here blind, I had a game plan. I had a 68-page blueprint sent to the president and the international partners, about what I want to do in the next two years and I stuck to it.*

BLAIR: Tell me what it was.

MORLU: *The issues are reform the institution and the issue of how the auditor general's role would be played in the accountability arena. Pushing the Public Finance Law, pushing the Whistleblower Act, the Freedom of Information Act, and some of the enabling legislation that I thought would be necessary for a good auditor general to perform, I pushed all of those.*

BLAIR: How did you push them? You pushed them at the GEMAP meetings?

MORLU: *I pushed them at the GEMAP meetings.*

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BLAIR: Where else?

MORLU: *I pushed them with the president. When the legislature and I became friends again, I started to push them with them also.*

BLAIR: So you had no other allies on the Whistle Blower Act or the Public Finance—.

MORLU: *The press, unions, when you say allies, civil society has been an ally, the media always. In fact they accused me of owning every media in Liberia. So I told them, "I guess I'm the richest man in Liberia". I don't own any media entity in Liberia, but the fact is that the media, the auditor general and the civil society, are doing the same type of work. The media wants to get rid of social ills. We're fighting corruption, the media is fighting corruption, civil society is fighting corruption. So naturally in a country, the auditor general and civil society will always be on the same side. So the relationship that we have with the media was natural.*

*Even before I came, every media attacked me because they thought that I was the president's public relations officer now appointed to be auditor general. That was the first attack. When President Sirleaf announced my name on January 5, 2007, every media said, "Here comes the PRO" (Public Relations Officer) because I used to really support the president in a public way. Everybody knew our President Sirleaf—in America I was one of the biggest, visible advocates. So people thought, "Oh, yes, he has been handed a job because he has been advocating for the president." And the president herself had to go on radio and say, "No, I did not give him this job; he got this job on his merits through the EU."*

*So when I came in, the media was very skeptical about the level of work I was going to do. But they found out it's not about President Sirleaf, it's not about individuals, it's about doing the work. It is about building institutions. So honestly I did not make any additional effort with the media. I tell you the media began to trust my judgment, the judgment of the GAC (General Auditing Commission) when our analysis on the budget would remain consistent. When they found out that, they said, "Think of the budget"! And the media began to analyze the budget and they began to see what we're seeing. So for that budget, the media became the natural ally with civil society. So it was that we were at a meeting and had discussions about standards of the Lima Declaration, the 1977 Lima Declaration, under which auditor generals advocate a close alliance between civil society, the media and the auditor general.*

*So I knew that, but I was in so much political hot water that the media and civil society were my last concern. I was trying to survive. Initially I was trying to survive. But I came here with a two-year blueprint, a complete two-year blueprint.*

BLAIR: You mentioned building an institution. Let's talk about that, how you did that. I mean you came into this job, fired everyone and then you had to rebuild from the beginning.

MORLU: Yes.

BLAIR: You said that you got the other auditor generals from around Africa to send people. What else did you do to find the right people to come in to get the job done?

MORLU: *The EU. From the beginning, the European Union is the international institution responsible for the reform of the GAC. They played a very critical role in helping me reform the institution. At the GAC, I've hired long-term technical advisors,*

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*also from former audit institutions, in fact I had a former deputy attorney general here from Zambia, I had one from Ireland. I had people from as far as Australia. They had been here with me on a long-term basis. So we had a partnership.*

*What I did was, I set up an interview appointment. The interviewers were comprised of a majority of international people to recruit from those who went through the exam and passed. So in that way it was fair. In that way, people felt that they were getting the job on their merits. What we're looking for, we're not looking for people who have accounting degrees, we're generally looking for a cross section of people with integrity. That was the biggest challenge, integrity, integrity. How do I get people with integrity? How do I get people who are not going to take bribes and have integrity? So we didn't look at your academic record. I mean you had to have a college degree or whatever, but at the end of the day we're trying to judge whether you had the character to be able to work at the GAC. So we vetted them. We checked their background. They went through the interview process, someone else interviewed them for an hour and out of 225 candidates, we set our first one at 47 people.*

BLAIR: Those were mainly internationals or Liberians?

MORLU: *They were all Liberians. One of the quick judgments that I made and which deviated a little bit from my blueprint was I came here with the assumption that I needed to bring five people from America to help me start up. But when I landed in Liberia I said, "Uh-uh! It would be a mistake for me to do that because if I bring somebody from America and pay him \$40,000, he has to live in Liberia which is very expensive". A cup of coffee will cost \$2.50. Then he'll have to take care of his family in America. There will be some that will take a bribe because there will be financial constraints on them. So I figured, okay, I will give up the five people and I will recruit everybody that works for me in Liberia and I will train them. Because one of the things that I had a guarantee of and I knew I had enough of, was money for training. The EU provided the largest capacity building effort under the GEMAP (Governance and Economic Management Assistance Program) program and the GAC. We have had training every day. Every day there is training.*

BLAIR: In here.

MORLU: *In this building. Every day, we have two training places.*

BLAIR: Do you do all the training here or do some people—?

MORLU: *I have sent over 65 people overseas to other auditor general offices for training. Right now as we speak I have three people in Nigeria, six people in Ghana. I'm about to send another five people to Nigeria next week. The only thing I pay in most cases is airfare because within the Auditor General community they give you transportation. They can give you a place to stay. When I have people come here, I do the same thing. So it is logical for me that way.*

*But we give them the basic training. In any event, after we recruited them in November 2007, I didn't even have an office. The only office space I had when I was recruiting was this. All the entire building was filled with homeless people. For six months, I begged the government to give me office space to work. It was so embarrassing. I worked out of the hotel, Palm Hotel. So I finally got fed up. There was a \$24,000 allowance in the budget for the auditor general. I didn't need it, because EU was already paying me. I took that money, I started to fix here. So the first set of people that came to GAC only worked out of these two*

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*offices, this and this. We were 147 people working out of this and this. Then we finished the training room downstairs. So you are either in the training room or you're here. So over the last two years we have done it ourselves, the whole building. I mean it was dilapidated. If you walked through the building, you had to hold your nose. Before it was stinking. You entered here, you wouldn't want to eat for two, three days. But we needed a place to work. So we started working out of here.*

*Even the foreigners when they came in didn't have anywhere to work from. So gradually everybody had been part of the clean up team. The whole building was cleaned and picked up by the auditors. They themselves did this. But we were able to hire them and train them.*

BLAIR: So what is the capacity-building program that you have going on here? Tell me about the training, what you do in house.

MORLU: *We have basic training, audit training, we have advanced training, intermediate and advanced training. Then we have another one we call reinforcement training. I did not need technicians to come in and advise me, what I needed were employees. The strategy that I employed was, these kids are coming from the university with a basic theoretical background about auditing, accounting, biology, whatever their backgrounds are. So they have a basic theoretical framework I didn't have to teach. They got professional training which is basic auditing, accounting and so forth. But that wasn't enough.*

*Then, here, they get hands- on training. That's why I brought in the Ghanaians and the Zambians, to teach them how to do the audit program, how to do the audit tax plan, how to do audit execution and follow up and how to write other reports. So there were Ghanaians and Zambians that had a lot of students, plus my EU technical people who were supervising them as "This is how you write an audit" and so on. So for two years, they are getting away from the theoretical classroom to the professional training here, every day, going in the field and getting the practical. Then when you're done I figured out maybe you need to go abroad and get exposure. So for the first year, I sent 65 people abroad. So maybe you go to Ghana, you go to Nigeria or you go to South Africa, you go to Zambia to see how they operate.*

*Then those will come back. They have to teach their colleagues what they learned. So right away I have a six-week program, for example, for three people that were in South Africa for a month, learning about audits and international auditing standards. Now they are back and training their colleagues as to what they learned. So I make sure when you get back you're training the other people. So that's how we're going to build the capacity. The other aspect I'm doing now is certification, professionalizing them if they want to be a CPA (Certified Public Accountant), if they want to get an ACCA (Association of Chartered Certified Accountants), if they want to get a CRA, if they want to be a forensic accountant, whatever.*

*So I have been able to establish relationship with ATTA (Australasian Tax Teachers Association) in London, CRA in America(Charles River Associates) we're working with the AICPA (American Institute of Certified Public Accountants) also in America. We're working with the AICPA to see whether some of our people can go and take the test. They agreed to give me a 50% discount for my people taking the study course to prepare for the examination. So what I have done, I'm a member of all the institutions, so I'm going to them saying, " Look, these guys are coming out of war. They have one to two years of training,*

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*professional training, they've got some exposure, they know how to do audits now. What I need is for them to get three letters behind their names so that they can get out of the GAC and the next group of people can come in".*

*So right away I registered 43 people already to take the test in England in December - their first professional certification. Then I registered about 95 people to take the preparation course for the exam in Houston, Texas. Another 25 people with Certified Internal Auditors certification will sit for a Government Auditor's Certification in America. Some have gone to study for an information systems audit.*

*So at this stage, where we are now, we are specializing. So everybody knows how to do the general audit now but the government also needs specialists. I mean, every field you go in, whether you're medical doctor, you cannot just be general, some are internists, some people are surgeons, some people are— They've got different specialties in the medical profession, similarly audit. So the demand now around the globe is for people who can do an Information System Audit. So I've been to Uganda already. I'll send some people to Uganda, hopefully in September. I'm talking to the Institute in America to see whether they can give me a discount for my people to go to the certification program because the auditor general's office in Liberia is also required to do an Information System Audit on the information system that the World Bank is about to put in place. So I'm proposing with the World Bank to send three of my own people, to train them to be able to do this.*

*I have another group that are doing Public Debt Audit and working with a group that is called the Transregional Public Debt. I think it is a UN program that they have just accepted GAC. I appealed to them to take at least ten people of mine. So maybe they will have an opening to go in January and get into that program. The other is Procurement Audit. World Bank also is sponsoring that.*

*So what we're doing now we're trying to professionalize them by giving them these specialized areas. So this year everybody is grouped into—you've got to be a Financial Systems Auditor or you've got to be a Procurement Auditor, you've got to be an Information System Auditor and so forth.*

BLAIR: So what fraction would you say of the 147 people that started at the beginning were already trained auditors?

MORLU: *I don't think more than three people.*

BLAIR: So you trained all of them?

MORLU: *I trained all of them. I mean they would tell you they're auditors but when you asked a simple basic question, they don't even know. These are kids who are coming from universities. They say they've got accounting degrees but they don't know debit-credit, because everything is commercialized. Even the university is having difficulty, grades get bought, people get ahead. So even the university is commercialized. So somebody comes in with a Ph.D. in accounting, it's nothing, you must start with the basic debit-credit until you get into where you are. I am assessing a guy in Ghana who has training for The International Public Sector accounting standard. I think in America, in Europe, everybody is going for convergence in standards, so I think Liberia should do likewise. We have got into that program as I said in the first part. So they took a number of GAC candidates who are supposed to benefit from training in the international accounting standards. There are about 25. So we send them every month they go to*



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*training. So hopefully they will have a strong specialty in that area and they will be the go-to people within Liberia or the GAC when it comes to public sector or private sector accounting standards. We had to train everybody.*

BLAIR: That's an amazing story.

MORLU: *Right now, one of the challenges we have is, and I told the EU, because we have such a big positive training program, we have people standing in line from the university just to get trained. Everybody sends their people here to get trained. Ministries are sending accountants here, their internal auditors here to get trained, even the executive mansion sent people here to get trained. So I have about 69 accounting trainees right now that I'm training.*

BLAIR: That are going to stay at GAC or—.

MORLU: *Doesn't matter whether they stay. Some will stay I'm sure. They all want to stay at GAC.*

BLAIR: So you'll take the ones that you want.

MORLU: *I will take the ones that I want and we will try to place the other people where we can, but they're all Liberians anyway. People come in from the judiciary and they took people from here. So GAC has become also a recruitment ground for a lot of people. People call me. The public works minister just said this morning that he needs ten people. They are auditing the port. They need people. Internal Audit needs to be in every ministry. They need people. Who are the people who really understand government? These guys who have been auditing.*

BLAIR: Do you have to do anything to retain the people that you have or do they want to stay here?

MORLU: *They want to stay. I encourage most of them to leave. They want to stay. You see for me, I'd rather train them and they leave and do a good job in the ministries and that will make my job easier. Okay? So, EU asked me the same question, how do we make sure they stay? I said it doesn't matter whether they go to Timbuktu, they're Liberians, they're going to contribute to Liberia in some way of action. My job is to get them out of the system, bring in new people that I can train because Liberia has capacity problems. I mean, this is a country where we have not been able to find a government agency that can do their reconciliation. If the GAC has people who are doing that, why are they sitting here? They should be in the ministries. They should be in the private sector.*

BLAIR: In the beginning of your term, did you have to do anything to ensure that the new members of the team were committed to the mission? This is a new thing in Liberia—.

MORLU: *I had to show one thing, I had to lead by example. Okay, I don't need the ego trip. I have a computer that allows me to review the government budget with the help of pro bono people. I didn't have to whine and complain, "Oh I don't have money, I don't have car". So I have to lead by example. I don't ask, "Do you work around here"? You work as a deputy, committed to his job. I'm here every day. I go around I walk around the building to make sure everybody is okay. Everybody here is equal, except I happen to be the auditor general. I'm interested in your own success, your own career and professional growth. If they want to leave from here, I'll be the first person to give a recommendation. I'd done that for several people. So people are surprised. If you think you want to make more*

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*money, I'll give you a recommendation. You're out of here. But guess what? They always come back.*

BLAIR: What have been some of the challenges, some of the difficult parts of the job?

MORLU: *I hate the politics of the job. I really hate the politics of the job. Liberians are coming out of war. There is nothing you do without them second- guessing your motives. Back in America, I get up in the morning and I go to Unisys. Greg and Bill, my bosses, recognized my contribution. The way I got promoted is for me to deliver, is for me to be innovative. So nobody second- guesses. I believe shareholder value is what everybody wants to create, the same attitude I brought to Liberia, okay? The Liberian taxpayers are the shareholders. I must add value to them. So I see this job in that direction. But everything in Liberia is political. So you can't get through. Anything you say, people say is politics. Oh no, no, no. So they're second guessing.*

*So my position to the government- I was talking at some point to a group and said my biggest hope in Liberia is that this president would be the first president to professionalize government so that there is a distinction between politicians and technocrats and bureaucrats. Unless that is done, I don't see how we move forward. So that has been the biggest challenge, to try to convince people that government is a continuing institution and I will never be auditor general forever, neither will you be minister forever. So they're trying to look at this on an issue level, on a system level, on an institutional level.*

*In Liberia, everything is personal. Everything is political. For me, I can't stomach that. I can take the insult. They will go, "The original idiot, incompetent". I can't take that. Yes, I want to fight back. People should also understand that the system and the controls and the issue of accountability is more important than the individual office that you hold. That has been the biggest challenge. In my judgment, the only person who can change the tone is the president who says that there's got to be some institution like the GAC, for example. Their job is professional. They've done it. Now you politicians, you do what you want to do with it, but everything is not personal and political. I mean if we did that in America, if I went to Unisys and everything was personal and political, I would never survive because I only want to deliver. Anyway, that said, if I'm the boss, I want to give value. I mean you go to Unisys, I'm known to take on my own boss. I'd say, "No, no, no, your direction is wrong, that's not the right way to go". And he would look at it, "Okay, I think you're right on this and I think you're wrong on that". But in the end, it is about the issues. Here it is personal.*

BLAIR: There are other people, similarly reform-minded people in government here, who have not had as much success, I think it's fair to say, as GAC has. What do you think are the keys to the success that made you be able to break through?

MORLU: *Do your job. I always said, "Close your eyes, do your job. Be willing to lose". For me that's it. You've got to be prepared to lose. You've got to be prepared to lose this job. Forget about the job. Forget about the position. Not many people can do that. Forget about the EU paying me. EU can have their money. I don't think I would sleep on the street. So I think one of the biggest challenges for them to make a big difference is not only you do your job, but you also need to have clarity of purpose. You have to have clarity of purpose. If you're going to be the best tax collector, be the best tax collector. Be clear that you are going to be the best tax collector and you are going to do your job professionally and the best way you know how. You have a clear mind. Then that requires you to have a plan. Liberians don't plan.*

*You talk to any international partners, planning is difficult for Liberia. If America will give you \$50 million dollars, if you give it a plan, it won't come, because Liberians will not give you a plan. When I came here, I came here with a two-year blueprint. I had clarity as to what it was I wanted to accomplish. Then I developed a five-year strategy plan that will live when I'm gone. Everybody at the GAC must play an important part in drafting a strategy plan so they all are on the same note with the strategy plan, what's in it for them, what the institution will be, so that they can take ownership. So in order to succeed you want clarity of purpose. They must say, "I will do my job, the best way I know how and I'll be willing to lose my job over that".*

BLAIR: You talked about the five-year plan that you have. One of the challenges for agencies like yours where someone comes in and is successful fighting corruption is to make sure that that continues when a new person is in the job. Can you tell me more about the five-year plan and about what you will do to make sure that it continues after you leave?

MORLU: *The first two years was to reform the institution. When I came, I divided the GAC into three stages. One is the reform stage, then there is transition stage after you reform, and then there's governance. The most critical part is moving from transition to governance. I mean from the reform stage where many people are recruiting new people, sending organizational people to help with reform, how do you transition to make sure that the individual part you have set up is actually working. Every institution, every reform I have been part of breaks within the reform to the governance. At this point, the GAC has gotten to the governance stage. So what I have been trying to do having the background, having the MBA, having some understanding of the private sector and form, is you don't build an institution from the top You have to build strong, functioning departments. This is what I was telling you. The whole issue of specialization.*

BLAIR: Right.

MORLU: *You have to have effective checks and balances in the system, for example, GAC. In Liberia everybody has a minister, a deputy minister of finance and administration. No GAC office for the administration. So they have checks and balances. Procurement stands alone so they have checks and balances there. At the audit level, I'm building departments and I'm bringing in people in the next two years, not only to teach people how to do the technical work, because I think GAC people have the technical proficiency to deliver an audit report, but to supervise. Their weakness is they can't supervise.*

*So my next step with EU, with support from the World Bank, is to bring in professionals that would be a counterpart to each of the departments and then I would remove myself from the day-to-day issues and let them run it and see how well they do. I have done that with them for a year now. They're not doing so bad. So on the administration level, I believe it would be better that the auditor general step back. One of the compromises is to see if these guys are strong enough, the institution is strong, enough to fight back.*

BLAIR: So your deputy auditor generals are—

MORLU: *Forget about the deputies. The deputies are political appointees. They will go. So my effort is not on deputies.*

BLAIR: It is on the heads of the departments.

MORLU: *It is on the departments. The deputies are appointed by the President, she can remove them in a day.*

BLAIR: I didn't realize—.

MORLU: *It's not in America. What I'm trying to do, I went to the auditor general of America, this guy is, I think, controller general. He invited me. I had a meeting with him and he gave me his organization chart. So I've been working with South Africa and the AG office in America, looking at their organization, how they're structured and how they'll be able to consolidate. So my strategy is, I have to move beyond the politicians, including the auditor general. The auditor general and the two deputies are political appointees. The auditor general has a ten-year political program, but he can be removed at any time by the president. So you don't focus on those people. You focus on the departments.*

*You have a chief operating officer that deals with all operational issues, that's the American model. You have a chief financial officer that deals with all the finance issues. You have a government affairs department that deals with the parliament and the executive on the administrative level. You've got a legal department. I have a very formidable legal team. There are about twelve legal people here that review audit reports, that review all agreements between GAC.*

BLAIR: Yes.

MORLU: *And they will be getting support from the auditor general's office in America to train people to do this. Right now I have all these legal people at three major law firms to get practical education because most of them are just new graduates.*

BLAIR: New graduates of law schools?

MORLU: *Yes, law schools. So I have twelve of them here. I have assigned them to three major law firms here. One is a corporate law firm, one is a litigant, one is a constitutional lawyer. So they are all assigned there. They go there for three days and they work here two days. In the end, after one year, they will have the capacity to be able to do their job. They have a strong legal director to handle that department. My effort now is to do the same thing in the audit section.*

*I have a forensic audit department here that has produced twelve forensic audit reports under my supervision. I'm trying to get somebody now from the EU to come in and be with this guy for a year. How do you train the auditor to supervise, to manage a department independently? That means someone from South Africa. For example, in South Africa, the auditor general doesn't even deal with the reports any more because the departments are so strong, they can better get it ready for them.*

BLAIR: Yes.

MORLU: *I think, in five, even two years, Liberia can get there. So one strategy is to build this institution at the department level, so that it will become less and less dependent on the auditor general as an individual. I have to depersonalize the institution. It might breakdown. That's my biggest worry. So the World Bank is supporting me in that direction. The EU is supporting me in that direction also. It is really the National Audit Office that is also supporting me to build a performance audit department and a quality assurance department so they will be responsible for making sure that they have somebody in there that is trained,*

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*able to supervise, able to do their own work, able to make individual decisions. I think if you have strong departments, it will be hard for any auditor general to break it. If you aggregate power unto yourself, when you leave, the departments will be weaker, they will not be able to sustain themselves. So that's my approach.*

BLAIR: Are the department heads people you trained from the beginning?

MORLU: *Some of them we trained from the beginning. Some were just appointed from within, those who after two years have been able to show some leadership. So over two years we have observed who has been able to show leadership, who have been able to handle engagement, and done it successfully and so forth. So we don't have a director yet, we're moving to a manager level. See, you train them first as managers. If you get a director type, they feel, "Yeah, yeah, I'm so big now". So they have to prove themselves. We identify them one by one. Some of them I'm sure we're going to have to recruit from somewhere else to do this, but I think most of them we'll be able to get from in here. I think the problem that we have is just the administrative aspect. How do you train them to make decisions on their own?*

BLAIR: So had there not been department heads up until recently?

MORLU: *There had not been department heads in the audit section. There have been department heads in administration, legal, and communication. So the administrative aspect and the finance aspect have had department heads.*

BLAIR: So in the audit section how does the management work?

MORLU: *In the audit section, what I've tried to do, initially, was to have a direct eye on the engagements. We have hired engagement managers. So I borrowed that directly from KPMG. You are the Engagement Manager to audit the minister of finance. I'm going to supervise you, I'm going to see how you perform. You are the Engagement Manager to audit the books. You are the Engagement Manager to audit the University of Liberia and so forth. Then you begin to see and gradually some of them are able to perform. If I wanted two people, I've had to push, push, push. In that way you get a sense of who can be leader, who can be senior auditor, who can be manager and so forth.*

BLAIR: So everyone starts out at the same level.

MORLU: *They all started out as auditors.*

BLAIR: Was that true in the other departments at the beginning? In the administrative departments?

MORLU: *At the beginning, in the administration we had analysts. I didn't have managers, so I had maybe a senior person there. But I didn't have any managers.*

BLAIR: It took a couple of years to get managers.

MORLU: *It took a couple of years, like in communication, I have a chief communications officer. I still don't have a director. It will take me another year to see whether he'll be a capable director able to run a department. He produces tabloid magazines for GAC. I will take you down there, I'm sure they'll give you some copies. He produces newsletters, fact sheets, disseminates the audit reports. So it is an institution that is similar to the legal department.*

*My finance, my CFO office, is probably the best performing because I spent a lot of money training them, sending them overseas because they are accountants, they are finance people. I think it is the best run area of the GAC at this point. The people are capable, they know what they're doing because I invested a lot of money and resources in them. But indeed, most of them started at a very low level like the [Indecipherable], they were all analysts. But now we have a chief procurement officer because I sent him out for training for one month. He came back and he had demonstrated that he has integrity and character so we promoted him.*

*So gradually we are finding among them people who can be managers and so forth. I don't think right now anybody here is ready to be director.*

BLAIR: Director of their department.

MORLU: *No way. I'm getting four people from the World Bank, another two people from the EU and I think three or four from the other audit offices to come here now for one year to combine with the effort to see how to model the director level.*

BLAIR: So they will be foreigners?

MORLU: Yes.

BLAIR: They will be the Director?

MORLU: Yes.

BLAIR: And then it will be your person who will be the most senior person.

MORLU: *Yes. And they will be responsible to deliver for me a good director. So what I've done, like the Swedish, I have a hands off approach. You will do performance subsidiary. You will do the audit department. You want a better department? Here is the staff. Here is the manager inspector. You've got eighteen months to tell me whether I have a department or not. How you do it, it's your business. That's the Memo of Understanding we have. So that's the same thing I would do with the new people that are coming in here at GAC.*

*I also have a project management team here. This is one thing that is lacking in Liberia. I have been telling the Ministers plenty. If you don't have a project manager, nothing gets done. I brought in somebody and I have a team of people if it is a World Bank project. I'm the Auditor General, don't ask me when these people will be on board, when they're coming, when the recruitment process begins, who gets to sit on the evaluation panel that I'm on. That's not my job. The Project Manager is supposed to handle that.*

BLAIR: So they're handling the external contracts.

MORLU: *Yes, the external contracts.*

BLAIR: So you brought in one person and then they trained—

MORLU: *Two people inside, but one is thinking about leaving to go to Manchester University for a Master's degree. So now I'm telling her you need to fire somebody too. Even my Chief Financial Officer is leaving. In the last year he decided to go to Iowa University to go to school. Now he has to be training*

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*people to take over. But I think his department is strong enough. Even if he is gone, it will operate because sometimes you need to go to training for two months. The department works. They have produced two sets of financial statements now that we asked the parliament to audit us, because you can't audit everybody and not be audited yourself. So we're asking them. "Look, for me to be satisfied, for me to meet international requirements, I must be audited".*

*The GAC, one day, should be audited and scrutinized because sometimes auditors tell people they're putting in these controls but they don't put in the controls for themselves. I think I put in enough controls. If we have a good auditor that comes and audits, it can serve as a good assurance to other people in government that, indeed, controls are better because if you have controls, nobody will accuse you of corruption. So I think we have enough controls and I believe in the integrity of the controls that we have, but as we stated it.*

*I think there should be an independent auditor to come in and provide the assurance as to whether what I'm telling you is true or not, because I'm going to talk up my system. Unless somebody can give you an independent opinion, it's just my talking. So we asked parliament to make it part of the PFM (Public Financial Management) law. We've been asking them for a year to come and audit, come and audit. So we're going to be putting it in the law that mandates parliament to audit the auditor general's office annually.*

BLAIR: Are you worried that that will become a political process?

MORLU: *It doesn't matter. I believe in the strength of my operation. I shouldn't be afraid of an audit. It will make it a political issue but in the end only find the evidence is your best defense. So it will be a political issue I'm sure, but it's okay, it's part of the process. I have to get tough, too, to be stronger, so I'm used to it. But I think it is good for the GAC to be audited before I leave so that the next person will establish a foundation. I'm pushing very hard for that to be done this year so the two years that I've been here at least, are audited.*

*I think the accounts are ready. We have worked together with the Ghanaians and the Zambians to produce a report that we believe will meet international accounting standards. So our report will be properly used as a benchmark, I hope. But again it is missing until we can have an auditor or KPMG independent auditor to do this.*

BLAIR: Right.

MORLU: *We'd be more than willing to pay for it in our budget, but we cannot be the one recruiting the auditor for ourselves. I know in Zambia, the auditor general audits. A lot of auditor generals around the world audit themselves. No, auditor generals don't like to be audited. They like to audit themselves. But I don't want to be in that situation, I'd rather have my own activities audited and I think you have to live by example, so that is something that will be in the law. I think the parliament will be required, now, by law to do this.*

BLAIR: So we've spoken about your department heads but you also have the deputy auditor generals. Tell me a little bit about how they were recruited and chosen.

*They expected me to reject them (the Deputy Auditor Generals), I didn't, because I had the strength in the law and I had the strength in my organization. The president can send anybody here. They won't survive if they are not committed to accountability and transparency because in the end the law gives me the right to*

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*give you work. The president can appoint you, but the president can't come and tell me, " AG (Auditor General), I want you to do this, I want you to do this".*

BLAIR: She's (the Deputy Auditor General) gone now?

MORLU: *She's gone.*

BLAIR: Is there a new one?

MORLU: *No. My other deputy is saying that we really don't need one. A new one is a liability. I mean the point is that this is an institution that is audit-related, it's most of what we do here. Our accounts are so small, I mean our financial accounts are so small, and actually almost 70% of our money goes towards remuneration of the staff and that's paid directly to the bank. So if you are deputy auditor general, what are you going to be doing? We don't do cash transactions here. Everything is paid through the bank. We do everything through the bank so that there are records. We don't do cash transactions here.*

*So even if you want reimbursement for expenditures, you go through the process. We will write you a check for \$25. That's a record. So we try to minimize the use of cash here. Most of the departments are working. I mean, what are you going to do as deputy administrator, clean and cook? We already have a maintenance person to do that. So my approach is, look, what we do, do like in America because deputy auditor generals in Africa, are nothing but bag carriers—that's special assistants. Read the law. The law says that two deputies should assist the auditor general. When the auditor general of Ghana comes here, he comes with a deputy and the deputy is somebody who is opening the door, takes the bag. We don't do that here. Nobody. My deputies come with me to China, come with me to Ghana, come with me to South Africa and see how deputies operate. When we returned, he said, " You treat me better". I said that he's lucky I'm from America or he'd be toting my bag everywhere I go.*

*By the way, in any event, I believe he is turning out to be a good deputy. He is doing his job. He is quiet. The other deputy didn't make it. I think my concentration is to build the capacity of the departments because the president can move in deputies any day she wants.*

BLAIR: So one of the important things for your success is having the president's support, right? She could, if she wanted to remove you tomorrow.

MORLU: *Not easy.*

BLAIR: Not easy?

MORLU: *The law says you can only remove an auditor general if he engages in gross malfeasance or corruption.*

BLAIR: So it is quite different than other cabinet members.

MORLU: *Yes, or that he is incapacitated or disabled. I'm not disabled. So I'm sure they have tried to remove me many, many times. This country charged me with breaking a door, do you understand? They said I broke a door at RIA [Robert International Airport RIA] They stopped me from leaving this country. For almost seven days, I could not leave. I called the president over and over. She and I had a big public fight and I accused her of paying Samuel Doe. That's the tactic Samuel Doe used to do. If Doe didn't like you, they stopped you at the airport.*



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*They put some lies on you. I was stopped from leaving this country. My wife had broken her leg two days before Christmas. My son had to go to Johns Hopkins for a medical checkup on the 27<sup>th</sup>. My sisters live in America, but they all went with the husbands on vacation, it's Christmas season. So my wife was counting on me to drive my son to the hospital and the president was aware, everybody was aware. I got to the airport and they said I broke a door. I said, "What door?" I said, "Show me the door I broke". They can't show me the door I broke. I said, "Then arrest me, then I'll ask my lawyer to extend the bond so I can go and take my son". They refused to arrest me. They refused to charge me, but they say I broke a door.*

*Every media person went to RIA to ask them to show them the door. They never showed the door that I broke. When the UN finally intervened and somebody said, "Oh it was his security man that broke the door". Security broke the door, who is security? So I was prevented from leaving. I think what they were trying to do at that point was to create a perception that I had engaged in a violent act. They put this information on radio saying this is criminal malfeasance, charging me with all kinds of stuff and I responded in a colossal manner, ten pages. It was published in all the papers.*

*I said, "Well, if the minister of information said I broke a door and I was arrested, then he is under obligation to show the police arrest and the charge sheet". But then the justice minister came out and said it was a lie. "We have no knowledge that he broke a door". But I had already suffered the consequences of not seeing my family for Christmas and I spoke to the president more than three or four times. Every time she would say, "Oh John, I will let you go, I will talk to them, you'll go." I won't go. So again, the point is they have tried to remove me and I'm sure they're still trying to remove me.*

BLAIR: So part of it was the international pressure?

MORLU: *The American ambassador now is the chair of the GEMAP, the program under which I was recruited. If you want to remove me you've got to go to the ambassador and EU. Then they're going to ask you, "Show me evidence". But if you attempt to remove me, I'm stubborn enough. I can walk away, but you know I will challenge it in court so that there is a legal precedent. So they won't do it. So you see, in the end, you talk about support, right? You don't get anybody's support in Liberia. People look at you and say, "I support you", but then you don't have car, you don't have office space, you don't have money for six months, between July 2007 until November. November 23 I got my first chunk of money to finance the GAC. But then they will go on radio, "Everybody is supporting the GAC, the auditor general".*

*It's there in their budget. They say they support audits, they want audits, but they gave GAC only \$15,000 increase when all the other ministries are getting \$3, \$4, \$5 million dollars. Then the legislature gave us \$500,000. So you want to tell me, out of a \$60 or \$70 million dollar increase in the budget, the auditor general's office, which is responsible for auditing 72 institutions only got \$500,000? Still they'll tell you they support you. We like grandstanding like Obama says. He wasn't talking about Liberia, but we talk one thing, but in reality it is different. So I count on nobody's support. I just do with the little I have.*

*I challenged them. Even the EU, the Americans they were surprised. Nobody thought I could produce an audit report. But I said, "Okay, I don't need your money, all I've got is innovation. I will go to Ghana, I will go to Zambia, I will do this audit. I can't afford to pay people to stay in a hotel because the hotels are*

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*very expensive, instead I will rent a little makeshift house and the auditors from Ghana understand this. They come out of war. I will buy a \$5,000 generator and they will live there and I will buy five dollar furniture here and there". In total it cost me \$34,000 here, to keep those people here. But if I had put them in a hotel where it would cost me \$150 a day, I could not have afforded it.*

*I know one thing. The EU has supported me and so have the international partners. I can go to the American ambassador both, the prior one and this one. The EU has been in my support, the World Bank, the international partners have really supported our effort. The Liberian people have supported our effort. The president says she supports our effort, I believe her. Maybe she is stuck with some reality, but at the end of the day it is not about who supports you as a minister or auditor general, it is about you doing your job. Because if you're counting on people's support, you never get anywhere.*

BLAIR: Well I've taken up a lot of your time, maybe as one last question, do you have any advice for other people that are coming into new positions like this in other parts of the world?

MORLU: *Well, you have to come with a plan. You have to have moral clarity. If you are sacrificing your own family and you're trying to make a push for setting values in any given society, the moral clarity issue is what you need to have. The other advice I'll give people, in addition to the plan and having a clear purpose, is don't go anywhere to succeed. You must go there with a heart to make a difference because any attempt to succeed people will always say you never succeeded there because success is dependent on what you say.*

*If I was asked if I succeed as a GAC, I can tell you, you will find five different things I haven't done. But there is nobody in this republic who will say that Auditor General Morlu has not made a difference, a difference in accountability, a difference in terms of budget, a difference in terms of recruiting people and giving them hope, particularly young people. They can't tell you I haven't made a difference in terms of making audits a reality. These are things that are not in a checklist or job description. But the only person who can say I succeeded is the person that gave me my term of reference and that's EU. The EU can say that the Auditor General was supposed to do twelve things and he has done all twelve. So that means he performed, we are satisfied. They have done that for me.*

*They have told the government that they are highly satisfied with my accomplishments because they paid me, they drew up the term of reference. But if I were only depending on that, I think I would be shortsighted. So people who are coming into this kind of difficult situation, if you're coming to succeed, stay home. If you're coming to make a difference, come because that's from the heart and that means you will push harder. But if you're looking for success, you won't make it. You have to come with moral clarity, clarity of purpose and you have to have a plan. If you jump into a Liberia coming out of war without any plan, you won't succeed. Even if it is a five-page blueprint that you put together, put it together so at least you have something on paper. So that's my only advice I can give people.*

BLAIR: Thank you very much Mr. Morlu, I really appreciate your time.