JUDICIAL BOARD FINDINGS AND DECLARATIONS

July 23, 2026

Case No. 3JB28-20260616

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Note: The official Stamp represents the signatures of all Adjudicators

THE JUDICIAL BOARD OF THE LIBERIAN STUDENT UNION IN CHINA (LSUIC) FINAL RULING Between

Petitioner:

The National Executive Committee (NEC) 2025/2026, by and through the National President, HE Olando Teah Bloh, National President

And

1st Respondent: Hon. Jacob Cephus Johnson, Former National President (2023-2025)

2nd Respondent: Hon. Florancetee Korpo Moore, Former Acting National Financial Secretary (2023-2025(first quarter))

3rd Respondent: Hon. Kebeh D.H. Tarnue, Former National Treasurer/Acting Financial Secretary (2023-2025)

4th Respondent: Hon. Noah D. Mason, Former Acting National Financial Secretary (2025 last quarter)

BACKGROUND AND JURISDICTION

Following the submission of the Final Audit Report on June 10, 2026, and its public presentation on June 15, 2026, which disclosed significant concerns regarding the financial administration and governance of LSUIC, the National President, acting on behalf of the National Executive Committee, formally referred the matter to the Judicial Board on June 16, 2026, for an independent constitutional investigation. In the exercise of its constitutional mandate, the Board convened a joint consultative meeting with the National Executive Committee and the Council of Coordinators, conducted pre-hearing proceedings from June 23–25, 2026, and held substantive hearings on July 7–8, 2026, with an additional hearing on July 10, 2026, to accommodate the presentation of supplementary evidence. Having thoroughly examined the audit report, documentary exhibits, oral testimonies, and all submissions presented by the parties, the Judicial Board now renders its findings, declarations, and orders in accordance with the Constitution of the Liberian Student Union in China (LSUIC).

ISSUES FOR DETERMINATION

1. Whether the absence of an approved financial policy by the Council of Coordinators for the 2023–2025 fiscal years contributed to the financial irregularities identified in the audit.
2. Whether inadequate loan documentation resulted in violations of LSUIC's financial accountability and record-keeping requirements.
3. Whether discrepancies among the financial reports submitted by the Financial Secretaries, Treasurers, and the former National President constitute financial mismanagement or administrative negligence.
4. Whether the qualified audit opinion issued for the 2024–2025 fiscal year was justified by unresolved material misstatements in the Union's financial records.
5. Whether the allegations of missing funds ranging between RMB 22,000 and RMB 38,000 are supported by credible evidence, and if so, who bears responsibility.
6. Whether missing daily login records, deleted financial data, and discrepancies in provincial accounts resulted from negligence, unauthorized actions, or deliberate misconduct.

7. Whether the existence of separate and conflicting financial reports from individual office holders violated established financial reporting standards and constitutional requirements.
8. Whether multiple or conflicting versions of the Union's financial reports exist, and if so, which version accurately reflects the financial position of LSUIC.
9. Whether former and current officials who had custody of financial records, WeChat accounts, Alipay accounts, SIM cards, and other Union assets properly discharged their constitutional duties regarding the preservation and transfer of Union property.
10. Whether all auditees fully cooperated with the Audit Committee and complied with requests for documents, records, and explanations during the audit process.
11. Whether there is sufficient evidence to establish financial misconduct, negligence, or breaches of fiduciary duty against any current or former Union official.
12. What constitutional, administrative, or financial policy reforms should be recommended to prevent future occurrences of similar financial discrepancies and strengthen transparency, accountability, and financial governance within LSUIC**?**
13. Whether former officers of LSUIC are constitutionally obligated to surrender all Union assets upon vacating office.
14. Whether the Respondents' conduct before and after trial constitutes a violation of the Constitution.
15. What remedies and sanctions are appropriate under the Constitution in light of the evidence and testimony?

FINDINGS OF FACT from Hon. Moore's financial report (2023-2025)

In addition to the audit report, the Judicial Board conducted a financial audit covering the 2023–2025 fiscal year. The review revealed multiple discrepancies and insufficient documentation across several periods, requiring immediate reconciliation and further evidence from the financial officials. The documents presented before the board revealed that:

First Quarter (2023–2024): The quarter opened with RMB **30,645** brought forward and generated **RMB 8,975.55** in new income. Total expenditure stood at **RMB 6,946.65**, and RMB 32,596 was turned over to the National Treasury including the brought forward, leaving a balance of **RMB 32,673.** However, the Board identified that **RMB 77.35** remained unaccounted for by Hon. Moore and requires restitution.

Second Quarter (2023–2024): Hon. Moore received **RMB 15,412.45** in income and recorded **RMB 5,887.10** in expenditures, with **RMB 9,875** turned over to Hon. Tarnue and a remaining balance of **RMB 5,537.45**. The Board flagged an unclear cash flow concerning Chaplaincy funds **(8,672 RMB)** received during this period. The board established that this fund was received by Hon. Moore and later expended in the third quarter of 2023-2024 fiscal year.

Third Quarter (2023–2024): Income was reported at **RMB 23,030**, with expenditures recorded at **RMB 22,092** and RMB **20,342** turned over to the Treasury. The Board found that **RMB 2,688** remained unaccounted for by Hon. Moore, and no sufficient explanation was provided for this shortfall.

Fourth Quarter (2023–2024): The Financial Secretary reported **RMB 19,121** in income against expenditures of **RMB 22,273.90,** with **RMB 16,682.90** turned over to the Treasury. An unaccounted balance of **RMB 1,504.1** was attributed to Hon. Moore, adding to the growing pattern of unresolved variances. Hon. Moore explained that one thousand four hundred (RMB 1,400) from this unaccounted-for fund was given to scholar Onell King. The board established that the money given to scholar King was taken from Jiangsu Province fund that was in the custody of the National Financial Secretary and cannot be accounted for from LSUIC funds as expenditures.

Post-Fourth Quarter (End of 2023–2024): Income for this period was reported at **RMB 26,785,** with expenditures of **RMB 13,628.50** and **RMB 4,710** turned over to the Treasury. The Board identified a significant unaccounted sum of **RMB 8,446.50** by Hon. Moore, marking the largest single discrepancy of the fiscal year.

First Quarter (2024–2025): The Financial Secretary reported total income of **RMB 48,858.46,** which included **RMB 39,376.41** brought forward, while expenditures amounted to **RMB 11,632.73**, and **RMB 5,349.32** was turned over to the Treasury. An initial unaccounted balance of **RMB 4,132.68.** was later explained by Hon. Moore as covering LSUIC Zoom subscriptions (RMB 632.73) and a BULS Loan of RMB 3,500. The Board acknowledges this explanation but clarified that the Loan given to BULS was repay three days after receiving the loan (August 20, 2024, to August 23, 2024). The standing figure of **RMB 3,499.95** remains unaccounted for.

FINDINGS OF FACT from Hon. Kebbeh D H Tarnue financial report (2023-2025)

Additionally, the Judicial Board reviewed the income and expenditure records of Hon. Tarnue across the audit period. The following summary presents only the quarterly income generated and expenditures incurred.

First Quarter (2023–2024): Hon. Tarnue generated **RMB 9,630.55** in income, excluding the brought forward and recorded total expenditures of **RMB 3,596.65**. Income exceeded expenditure by **RMB 6,033.90** for this quarter.

Second Quarter (2023–2024): Hon. Tarnue reported income of **RMB 9,191.66** and expenditures of RMB 3,300. Income exceeded expenditure by **RMB 5,891.66** for this quarter.

Third Quarter (2023–2024): Hon. Tarnue generated **RMB 5,354.50** in income and recorded expenditures of RMB 5,644.22. Expenditure exceeded income by RMB 289.72 for this quarter.

Fourth Quarter (2023–2024): Hon. Tarnue reported income of **RMB 23,620** and expenditures of **RMB 6,426.60**. Income exceeded expenditure by RMB 17,193.40 for this quarter.

Post-Fourth Quarter (End of 2023–2024): Hon. Tarnue generated **RMB 26,785** in income and recorded expenditures of RMB 13,628.50. Income exceeded expenditure by **RMB 13,156.50** for this period.

First Quarter (2024–2025): Hon. Tarnue generated **RMB 9,141.05** in new income and recorded expenditures of RMB 6,525. Income exceeded expenditure by **RMB 2,616.05** for this quarter.

Second quarter (2024–2025): income amounted to **9,292.93 RMB** against expenditures of **6,525 RMB;**

Third quarter (2024–2025): income was **4,984.79 RMB** with expenditures of **5,644.22 RMB,** reflecting a deficit;

Fourth quarter (2024–2025): income rose significantly to **23,345.33 RMB** while expenditures were **6,426 RMB**. Overall, despite a modest loss in the third quarter, the substantial surplus in the fourth quarter resulted in a net positive financial position across the reviewed quarters. These figures may be considered in assessing the party's financial capacity or conduct relevant to the case ruling.

Based on the aforementioned, the board observed a persistent financial discrepancy across multiple quarters, totaling significant, unsubstantiated amounts.

In furtherance, the Board finds that the audit established **serious administrative failures and constitutional non-compliance** in the financial governance of LSUIC during the 2023–2025 fiscal year. The evidence before the Board demonstrates the absence of an approved financial policy, inadequate loan documentation, inconsistent financial records, and conflicting financial reports among the National Financial Secretary, National Treasurer, and the former National President. **Collectively,** Hon. Jacob Cephus Johnson, Hon. Florancetee K. Moore, and Hon. Kebeh D.H. Tarnue all failed to establish and implement an approved financial policy. Also, they failed to maintain adequate supporting documentation for financial transactions and to produce consistent and reconciled financial reports.

FINDINGS OF FACT from Hon. Noah D. Mason financial report (2025)

The board could not establish a cohesive decision on Hon. Mason financial record due to his absence from the final hearing. His documents needed to be clarified fully during the hearing before rendering a verdict on his financial record.

Findings Against Hon. Jacob Cephus Johnson, National President Emeritus

The Judicial Board finds that Hon. **Jacob Cephus Johnson**, in his capacity as National President, failed to establish and ensure the implementation of an approved financial governance framework for the Union. The evidence further demonstrates that he failed to exercise proper oversight over the Financial Committee and authorized the expenditure of LSUIC funds outside the approved budget without the requisite consultation with or approval of the Council of Coordinators (CoC) or the General Conference.

As the chief executive officer of the Union, the National President bears the highest constitutional responsibility for ensuring sound financial governance, institutional accountability, and compliance with the Constitution. The Board finds that Hon. Johnson:

(i) Failed to ensure that the Council of Coordinators adopted and implemented an approved financial policy throughout his administration, thereby leaving the Union without a governing financial framework.

(ii) Failed to provide effective supervision and oversight of the Financial Committee, allowing conflicting financial reports, undocumented loans, unreconciled accounts, and material financial discrepancies to persist without timely corrective action.

(iii) Failed to establish adequate financial control, reporting, and asset handover mechanisms that would have promoted transparency and prevented the irregularities later identified by the Audit Committee.

(iv) Authorized the disbursement of Union funds outside the approved budgetary framework without formally seeking the approval or consent of the Council of Coordinators or the General Conference, contrary to the principles of collective financial accountability.

Board's Finding

Accordingly, the Judicial Board finds that Hon. **Jacob Cephus Johnson** breached his constitutional duties under **Article 14** count 1, **Article 23(d)(ix)** (Financial Committee's duty to prepare and submit an annual budget to the National Executive Committee), and **Article 31(2)(b), (f), and (i)** of the LSUIC Amended Constitution of 2020 by failing to execute his constitutional responsibilities, neglecting his duty of oversight, and violating both the spirit and letter of the Constitution.

Findings Against Hon. Florancetee K. Moore, the National Financial Secretary Emerita

The Judicial Board finds that Hon. **Florancetee K. Moore**, while serving as National Financial Secretary, failed to discharge the constitutional duties attached to her office by maintaining incomplete and inconsistent financial records and failing to provide accurate financial reports to the Union.

As National Financial Secretary, Hon. Moore bore the primary constitutional responsibility for maintaining proper financial records, ensuring the accuracy of the Union's financial accounts, and providing reliable financial reports to the National Executive Committee. The evidence before the Board establishes that she:

(i) Failed to maintain complete, accurate, and verifiable financial records during her tenure, thereby contributing directly to the discrepancies and material inconsistencies subsequently identified by the Audit Committee.

(ii) Failed to provide consistent and reconciled financial summaries, resulting in financial figures that conflicted with those presented by the National Treasurer and the former National President rather than reflecting a single, accurate account of the Union's finances.

(iii) Failed to ensure that financial transactions under her custody were adequately documented and supported by proper records, thereby weakening transparency and accountability in the financial administration of the Union.

(iv) Spending LSUIC funds without reporting to the National treasure. Which include a serious violation of the constitutional financial framework.

(v) Altering financial reports after presenting to the general student body.

Board's Finding

Accordingly, the Judicial Board finds that Hon. **Florancetee K. Moore** breached her constitutional duties under **Article 23(d)(ii)** (conducting financial transactions in accordance with the Constitution), **Article 23(d)(v)** (keeping records and track of all financial dealings of LSUIC), **Article 23(d)(vi)** (providing financial summaries and regular updates to the National Executive Committee), and **Article 31(2)(b)** and **Article 31(2)(f)** of the LSUIC Amended Constitution of 2020 by failing to execute the duties of her office and neglecting her constitutional responsibility to maintain accurate financial records and reports.

Findings Against Hon. Kebbeh D.H. Tarnue, the National Treasurer Emerita

The Judicial Board finds that Hon. **Kebbeh D. H. Tarnue**, while serving as National Treasurer and subsequently as Acting National Financial Secretary, failed to discharge the constitutional duties of custody, preservation for the Union's financial records and assets.

As National Treasurer and later Acting National Financial Secretary, Hon. Tarnue bore the constitutional responsibility to safeguard Union funds, preserve financial records, and ensure that all documents and information necessary for accountability and audit verification were properly maintained and made available. The evidence before the Board establishes that she:

(i) Lack of financial alignment in financial reports during the period in which she exercised responsibility over the Union's finances, resulting in gaps that impaired the reconciliation and verification of financial transactions.

(ii) Held continuous custodial responsibility over the Union's financial records while serving both as National Treasurer and later as Acting National Financial

Secretary, making her accountable for a substantial portion of the audited period and the deficiencies identified therein.

(iii) The Board finds that Hon. Tarnue reneged on her constitutional responsibilities by failing to receive and assume custody of the Union's funds from the National Financial Secretary during the fourth quarter of the 2023–2024 fiscal year, contrary to her fiduciary obligations under the LSUIC Constitution. This failure disrupted the orderly transfer of financial responsibility and weakened the Union's system of financial accountability.

Board's Finding

Accordingly, the Judicial Board finds that Hon. **Kebbeh D. H. Tarnue** breached her constitutional duties under **Article 23(d)(v)** (keeping records and track of all financial dealings of LSUIC), **Article 23(h)(ix)** (requiring complete access to and preservation of documents necessary for audit functions), **Article 31(2)(b)** (failure to execute duties as stipulated by the Constitution), **Article 31(2)(f)** (negligence of duty and conduct bringing the Union into disrepute).

DECLARATION

The Judicial Board declares that officers of LSUIC owe a fiduciary duty to the Union and must not permit personal, romantic, family, or other private relationships to influence official decisions or interfere with the impartial discharge of their constitutional responsibilities. Whenever a personal relationship gives rise to a conflict of interest or compromises the integrity of Union governance, the officer concerned has a duty to disclose the conflict and refrain from participating in decisions where impartiality may reasonably be questioned.

Final Determination

The Judicial Board determines that the principal finding for the 2023–2025 fiscal year is a **collective breach of administrative and fiduciary duties** by the National President, National Financial Secretary, and National Treasurer, resulting in a breakdown of the financial governance and accountability mechanisms established by the LSUIC Constitution.

The Board further determines that, on the basis of the evidence presently before it, these findings establish **administrative negligence and constitutional non-compliance**.

I. HON. JACOB CEPHUS JOHNSON ***(Former National President (2023-2025)***

The Judicial Board finds that Hon. Jacob Cephus Johnson, as National President, failed to exercise effective supervisory authority over the financial administration of the Union. Evidence presented before the Board established that expenditures were authorized and disbursed outside approved budgetary provisions without the approval of the Council of Coordinators. Such conduct constitutes abuse of executive authority and a breach of fiduciary responsibility, contrary **to Article 14(1) (executive responsibility), Article 14(3), and Article 31(2)(b), (d), (f), and (i) of the LSUIC Constitution**.

IT IS HEREBY ORDERED THAT:

1. Hon. Jacob Cephus Johnson shall pay a fine **of RMB 500** to LSUIC on or before 30 August 2026 for failing to provide the constitutional oversight required of the National President.

2. The Board further directs that all future expenditures by the National Executive Committee shall strictly comply with approved budgets and all applicable constitutional financial procedures.

ORDERS

II. HON. FLORANCETEE D. MOORE *(Former National Financial Secretary 2023-2025)*

The Judicial Board finds that Hon. Florancetee D. Moore, while serving as National Financial Secretary, failed to adequately account for funds entrusted to her office and presented inconsistent financial information during these proceedings. The Board further finds that she bears primary responsibility for the unretired balance identified during the audit and therefore violated **Article 9c(a)** (financial malpractice and misapplication of entrusted funds), **Article 9c(j)** (conduct prejudicial to the interest of the Union), **Article 14(3)** (constitutional responsibilities of elected officers), and **Article 31(2)(a), (b), (d), (f), and (i)** of the LSUIC Constitution. As Financial Secretary, Hon. Moore held the constitutional duty to keep and report the Union's financial records accurately. Her failure was at the level of record-keeping and reporting itself. She did not maintain complete, accurate, and verifiable financial records for the period she held the office, contributing directly to the discrepancies later identified by the Board. She did not provide consistent financial summaries and reports, producing figures that conflicted with those issued by the Treasurer and the former National President, rather than a single reconciled account. Her tenure ended after the first quarter of the audited period, meaning her share of responsibility should be confined to records and reports generated or left incomplete during that window, not the full multi-year gap.

IT IS HEREBY ORDERED THAT:

1. Hon. Florancetee K. Moore shall refund the outstanding amount of **Sixteen thousand two hundred and fifteen, point nine RMB (16,215.9rmb)** that the board discovered was not accounted for/mismanaged during her tenure in office. This amount (16,215.9rmb) must be paid to the LSUIC account within six (6) months, on or before 30 December 2026.

2. Failure to fully refund the amount within the prescribed period shall authorize the National Executive Committee, pursuant to **Article 36(4)**, to employ all lawful

means necessary to recover the Union's funds and may result in referral to competent authorities where appropriate.

3. Hon. Moore shall be barred from contesting, holding, or being appointed to any office of LSUIC until the outstanding financial obligation is fully settled and the Board certifies her compliance.

4. For providing false and misleading information during these proceedings, Hon. Moore shall pay a fine of RMB 1,100rmb to LSUIC on or before 30 August 2026.

III. HON. KEBBEH D. H. TARNUE ***(Former National Treasurer (2023-2025)***

The Judicial Board finds that Hon. Kebbeh D. H. Tarnue failed to discharge her constitutional responsibilities as National Treasurer by exercising inadequate oversight over Union funds and financial records. Such conduct amounts to negligence of duty and failure to faithfully execute the responsibilities attached to her office, contrary to **Article 14(3) and Article 31(2)(b), (f), and (i)** of the LSUIC Constitution.

As Treasurer and later Acting Financial Secretary, Hon. Tarnue held the constitutional duty of custody and preservation of financial records and Union property. The Board finds out that Hon. Tarnue failed to perform her constitutional duties by not accepting the union's funding from the National Financial Secretary during the fourth quarter of 2023 accordingly with **Article 23(h)(ix) and Article 36(1).** Also, the board identified a few instances of non-alignment in Hon. Tarnue's financial records in breach of **Article 23(d)(v), Article 23(h)(ix), Article 31(2)(b), Article 31(2)(f), and Article 36(1)** of the LSUIC Constitution. This finding is affirmed on the present record.

IT IS HEREBY ORDERED THAT:

1. Hon. Kebbeh D. H. Tarnue shall pay a fine of RMB 500 to LSUIC on or before 30 August 2026 for neglecting her constitutional responsibilities.
2. She is hereby cautioned that any future violation of her constitutional obligations shall attract further sanctions under Article 9c(e) and other relevant provisions of the Constitution.

IV. HON. NOAH D. MASON ***(Acting Financial Secretary Emeritus (2025)***

The Judicial Board finds that Hon. Noah D. Mason, having been duly notified to appear before the Board, failed to honor the summons without providing satisfactory justification. His absence unnecessarily delayed the proceedings and undermined the Board's constitutional mandate to establish the facts.

Such conduct is inconsistent with the duty of every member to cooperate with constitutional processes and constitutes neglect of constitutional obligations under **Article 31(2)(f) and Article 31(2)(i) of the LSUIC Constitution.**

IT IS HEREBY ORDERED THAT:

1. Hon. Noah D. Mason shall pay a fine of **RMB 300** to LSUIC on or before 30 August 2026.
2. He is hereby directed at cooperating fully with any future inquiry, investigation, or hearing conducted under the authority of the Judicial Board.

V. HON. TARLOH GBEH CHEA*(COC-1)*

The Judicial Board finds that Hon. Tarloh made serious public allegations concerning Union finances without presenting credible documentary or testimonial evidence to substantiate those claims. Such conduct unnecessarily inflamed tensions within the Union, undermined public confidence in LSUIC's institutions, and was inconsistent with the standards of integrity expected from the office of the Council of Coordinator (COC-1).

The Board therefore finds his conduct to be prejudicial to the interests of the Union in violation of Article 9c(j) and Article 31(2)(e), (f), and (i) of the LSUIC Constitution.

IT IS HEREBY ORDERED THAT:

1. Hon. Tarloh shall pay a fine of **RMB 100** to LSUIC on or before 30 August 2026.
2. The Board cautions that future dissemination of unsubstantiated allegations capable of bringing the Union into disrepute shall attract more severe sanctions under the Constitution.

"The decision of the Judicial Board shall be binding on all individual members and bodies of LSUIC and shall be duly obeyed and carried out." Article 16(14–16)